

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2017-18 Special Revenue - Food Service Fund Amendment
As of June 30, 2018

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
FEDERAL THROUGH STATE			
National School Lunch Act	\$ 85,562,992	\$ (22,147,817)	\$ 63,415,175
School Breakfast Reimbursement		17,389,921	17,389,921
After School Snack Reimbursement		787,915	787,915
Child Care Food Program		5,591,883	5,591,883
USDA Donated Foods	8,025,313	(43,158)	7,982,155
Cash in Lieu of Donated Foods		402,513	402,513
Summer Program		1,642,430	1,642,430
Nutrition Education Program		279,890	279,890
Other Food Services	2,201,152	(2,142,586)	58,566
Total Federal Through State	95,789,457	1,760,991	97,550,448 (A)
STATE			
School Breakfast Supplement	522,650	10	522,660
School Lunch Supplement	717,038		717,038
Total State	1,239,688	10	1,239,698
LOCAL			
Interest, including Profit on Invest.	338,677	198,176	536,853
Food Service	15,407,417	(3,331,765)	12,075,652
Miscellaneous	2,000	205,199	207,199
Total Local	15,748,094	(2,928,390)	12,819,704 (B)
BEGINNING FUND BALANCE	49,221,746		49,221,746
TOTAL ESTIMATED REVENUES & FUND BALANCE	\$ 161,998,985	\$ (1,167,389)	\$ 160,831,596
APPROPRIATIONS	PREVIOUS BUDGET	REVISED BUDGET	
Salaries	\$ 29,017,073	(\$65,419)	\$ 28,951,654
Employee Benefits	14,950,699	(606,839)	14,343,860
Purchased Services	5,436,484	(35,091)	5,401,393
Energy Services	2,131,896	(716,550)	1,415,346
Materials and Supplies	58,164,818	(1,990,411)	56,174,407
Capital Outlay	20,205,461	(15,567,261)	4,638,200
Other Expenses	4,062,077	(2,092,759)	1,969,318
Total Appropriations	133,968,508	(21,074,330)	112,894,178 (1)
ENDING FUND BALANCE	28,030,477	19,906,941	47,937,418
TOTAL APPROPRIATIONS & FUND BALANCE	\$ 161,998,985	\$ (1,167,389)	\$ 160,831,596

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Explanation Summary

<u>CHANGES IN ESTIMATED REVENUES</u>	INCREASE / (DECREASE)
(A) FEDERAL THROUGH STATE	\$ 1,760,991
Federal Reimbursement for Free meals increased due to Hurricane Irma and the FDOACS's implementation of all students eating at no cost and being reimbursed for all meals served between September 18 thru October 19 at the free federal reimbursement rate.	\$ 1,760,991
(b) LOCAL	\$ (2,928,390)
The decrease is due to seven days of lost local sources of revenue as a result of school closures for Hurricane Irma (Sept7 thru 15) along with 23 days of free meals for all students impacting paid and reduced meal local revenue, student and adult a la carte sales, Special functions and vended programs captured under local sources of revenue.	\$ (2,928,390)
<u>CHANGES IN APPROPRIATIONS</u>	INCREASE / (DECREASE)
(1) APPROPRIATIONS	\$ (21,074,330)
Reductions were due to staff attrition, planned positions not being filled, % budgeted for salary increase were not negotiated, thus subsequently reduced fringe benefits cost; a slight decrease in purchased services, utility services and materials and supplies; High School renovations were not able to be started in FY18 and a decrease in the Indirect Cost paid because of reduced applicable expenditures.	\$ (21,074,330)