

September 4, 2019, Regular School Board Meeting
Special Revenue – Food Service Fund Amendment - Final
As of June 30, 2019
Executive Summary

Special Revenue – Food Service Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.006. This Amendment is for the purpose of updating the Broward County School District Budget for estimated revenues and appropriation changes in the Food Service Fund.

This amendment incorporates several important changes:

1. The decrease in Federal through State Revenue, Federal Reimbursement, was due to a fewer students qualifying for free and reduced meals.
2. The increase in Local Revenue was from an increase in paid and reduced meals served along with an increase in student and adult a la carte sales, special functions and vended programs captured under local sources of revenue.
3. The changes in Appropriation were due to staff attrition and cafeteria positions not filled. Materials and supplies decreased as inventory purchases were reduced. Approved High School renovations were not started in FY 2018-19 and as such, are carried in Fund Balance and will be re-encumbered at the start of FY 2019-20.