

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2018-19 Special Revenue - Food Service Fund Amendment - Final
As of June 30, 2019

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
FEDERAL THROUGH STATE			
National School Lunch Act	\$ 88,786,152	\$ (27,728,479)	\$ 61,057,673
School Breakfast Reimbursement		17,497,923	17,497,923
After School Snack Reimbursement		816,929	816,929
Child Care Food Program		6,258,273	6,258,273
USDA Donated Foods	8,025,313	(221,548)	7,803,765
Cash in Lieu of Donated Foods		444,322	444,322
Summer Program		1,623,238	1,623,238
Nutrition Education Program		283,663	283,663
Other Food Services	2,220,936	(2,176,156)	44,780
Total Federal Through State	99,032,401	(3,201,835)	95,830,566 (A)
STATE			
School Breakfast Supplement	522,660	(25,435)	497,225
School Lunch Supplement	717,038	(17,739)	699,299
Total State	1,239,698	(43,174)	1,196,524
LOCAL			
Interest, including Profit on Invest.	114,039	897,431	1,011,470
Food Service	11,684,086	4,038,729	15,722,815
Miscellaneous	50,102	9,513	59,615
Total Local	11,848,227	4,945,673	16,793,900 (B)
BEGINNING FUND BALANCE	49,221,746	111,305	49,333,051
TOTAL ESTIMATED REVENUES & FUND BALANCE	\$ 161,342,072	\$ 1,811,969	\$ 163,154,041
APPROPRIATIONS	PREVIOUS BUDGET	REVISED BUDGET	
Salaries	\$ 30,745,812	(\$526,985)	\$ 30,218,827
Employee Benefits	15,804,678	723,761	16,528,439
Purchased Services	5,153,961	936,261	6,090,222
Energy Services	1,576,340	76,689	1,653,029
Materials and Supplies	58,070,421	(4,161,502)	53,908,919
Capital Outlay	20,175,409	(15,656,447)	4,518,962
Other Expenses	3,274,202	1,124,091	4,398,293
Total Appropriations	134,800,823	(17,484,132)	117,316,691 (1)
ENDING FUND BALANCE	26,541,249	19,296,101	45,837,350
TOTAL APPROPRIATIONS & FUND BALANCE	\$ 161,342,072	\$ 1,811,969	\$ 163,154,041

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Explanation Summary

<u>CHANGES IN ESTIMATED REVENUES</u>	INCREASE / (DECREASE)
(A) FEDERAL THROUGH STATE	\$ (3,201,835)
Federal Reimbursement for Free meals decreased due to fewer students qualifying for free and reduced meals.	\$ (3,201,835)
(B) LOCAL	\$ 4,945,673
The Increase impacting 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.	\$ 4,945,673
<u>CHANGES IN APPROPRIATIONS</u>	INCREASE / (DECREASE)
(1) APPROPRIATIONS	\$ (17,484,132)
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	\$ (17,484,132)