

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2019-20 Special Revenue - Food Service Fund Amendment
As of May 31, 2020

ESTIMATED REVENUES	PREVIOUS BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
FEDERAL THROUGH STATE			
National School Lunch Act	\$ 90,363,537	\$ (26,700,000)	\$ 63,663,537 (A)
School Breakfast Reimbursement			
After School Snack Reimbursement			
Child Care Food Program			
USDA Donated Foods	8,030,000	(1,300,000)	6,730,000 (A)
Cash in Lieu of Donated Foods			
Summer Program			
Nutrition Education Program - FFVP			
Other Food Services	2,655,225	3,050,000	5,705,225 (A)
Total Federal Through State	101,048,762	(24,950,000)	76,098,762
STATE			
School Breakfast Supplement	497,225		497,225
School Lunch Supplement	699,299		699,299
Total State	1,196,524	-	1,196,524
LOCAL			
Interest, including Profit on Invest.	742,530		742,530
Food Service	16,718,075	(4,800,000)	11,918,075 (B)
Miscellaneous	50,500		50,500
Total Local	17,511,105	(4,800,000)	12,711,105
BEGINNING FUND BALANCE	47,299,000		47,299,000
TOTAL ESTIMATED REVENUES & FUND BALANCE	\$ 167,055,391	\$ (29,750,000)	\$ 137,305,391

APPROPRIATIONS	PREVIOUS BUDGET	REVISED BUDGET
Salaries	\$ 35,545,570	\$ 35,545,570
Employee Benefits	16,914,970	16,914,970
Purchased Services	7,357,359	7,357,359
Energy Services	1,684,478	1,684,478
Materials and Supplies	59,937,062	49,937,062 (1)
Capital Outlay	6,543,016	4,543,016 (1)
Other Expenses	4,332,331	4,332,331
Total Appropriations	132,314,786	120,314,786
ENDING FUND BALANCE	34,740,605	16,990,605
TOTAL APPROPRIATIONS & FUND BALANCE	\$ 167,055,391	\$ 137,305,391

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Explanation Summary

<u>CHANGES IN ESTIMATED REVENUES</u>	<u>INCREASE / (DECREASE)</u>
(A) FEDERAL THROUGH STATE	\$ (24,950,000)
<p>Due to COVID-19, schools were closed beginning March 16, 2020. Schools have remained closed for the Month of April and May with student meals that would have normally been provided under the National School Lunch, Breakfast and Snack program as well as the CCFP Supper Program not being served; no federal reimbursement was generated under NSL&B Program or CCFP. This reduced Federal through State Revenues. Additionally, Summer Feeding Program was implemented March 16, 2020 to prepare, mass distribute, fill meal reimbursement for free meals provided to students. Traditional Summer Feeding was to begin June 8, 2020, therefore additional revenue was generated under this program than budgeted.</p>	\$ (24,950,000)
(B) LOCAL	(4,800,000)
<p>Due to COVID-19, Schools were closed beginning March 16, 2020. Schools have remained closed for the Month of April and May not allowing the generation of local revenue. Revenue was not generated from student paid and reduced meals, adult paid meals, in addition to a la carte sales. Revenues generated from special function and snack sales were nonexistent. Adult Meals are not reimbursable by USDA. To offset the cost and lost revenue, donors and donations are being sought to assist with the cost and lost revenue of the meals.</p>	(4,800,000)
<u>CHANGES IN APPROPRIATIONS</u>	<u>INCREASE / (DECREASE)</u>
(1) APPROPRIATIONS	\$ (12,000,000)
<p>Appropriations and contracts for food commodities in an amount of \$10 million have been evaluated and reduced accordingly for the remaining part of the current budget year. Additionally, \$2 million of appropriations for high school renovations are being put on hold to mitigate the loss of revenue due to COVID-19.</p>	\$ (12,000,000)