

September 9, 2020, Special School Board Meeting
Special Revenue - Food Service Fund Amendment - Final
As of June 30, 2020
Executive Summary

Special Revenue - Food Service Fund Amendment is submitted to the School Board pursuant to State Board Administrative Rule 6A-1.007. 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 Food and Nutrition Services Department transitioned from the National School Lunch Program (NSLP) as of March 13th, with the guidance of the USDA, to allow for schools with fifty percent (50%) Free and reduced, to serve all students free meals. On March 16, 2020, Food and Nutrition Services began serving Student and Adult “Grab and Go” Meals at identified Food Distribution Sites. Food Distribution Sites provided meals until June 2nd. Before the Pandemic, Student Meals averaged 54,329 per day for breakfast and 122,071 per day for lunch. Additionally, Supper Meals averaged 11,191 with snack averaging 8,045 daily. During the Pandemic, Breakfast Meals averaged 12,535, Lunch Meals averaged 12,307. There were no After School Suppers or Snacks served during the COVID-19 Pandemic. Due to the COVID-19 school closure with “Grab and Go” Meals offered; there has been a significant decrease in reimbursement for breakfast and lunch. Additionally, no revenue was generated from the After-Care Supper Program or Snack Program. FNS has generated approximately \$1M more than projected under the Summer Feeding Program as well as year-end commodity recognition.

Additional contributing factors include:

- Offer vs Serve is not in effect due to “Grab and Go” packaging. Students and Adults received all required components per USDA guidelines, increasing meal cost.
- An increase in prepackaged items were used in “Grab and Go” Meals: decreasing commodity dollar use, while increasing food cost, however with COVID-19, 48 distribution sites operated grab and go meals for students and adults, less meals were prepared, food was utilized from closed school sites, reducing the need of typical food and supplies purchases.
- Salaries decreased due to staff attrition, opened cafeteria positions not filled, employees paid on primary positions, secondary positions not utilized nor paid, over time not needed, reducing salaries from March 16 to June 3.
- All overhead costs continue until year-end. Purchased Services normally necessary to operate the cafeterias were not required and capital purchases were postponed until FY21.
- The District does not receive reimbursement for Adult Meals, with the Food and Nutrition Services Department reaching out for donors to support the cost of Adult Meals, generating an increase in Local Sources of Revenue.