

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**2019-20 Special Revenue - Food Service Fund Amendment - Final**  
**As of June 30, 2020**

<b>ESTIMATED REVENUES</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>FEDERAL THROUGH STATE</b>			
National School Lunch Act	\$ 63,663,537	\$ (18,704,634)	\$ 44,958,903
School Breakfast Reimbursement		13,002,753	13,002,753
After School Snack Reimbursement		634,594	634,594
Child Care Food Program		4,998,852	4,998,852
USDA Donated Commodities	6,730,000	1,071,045	7,801,045
Cash in Lieu of Donated Foods		348,157	348,157
Summer Program		6,017,458	6,017,458
Nutrition Education Program		194,175	194,175
Other Food Services	5,705,225	(5,632,225)	73,000
<b>Total Federal Through State</b>	<b>76,098,762</b>	<b>1,930,175</b>	<b>78,028,937</b> (A)
<b>STATE</b>			
School Breakfast Supplement	497,225	(7,215)	490,010
School Lunch Supplement	699,299	(14,727)	684,572
<b>Total State</b>	<b>1,196,524</b>	<b>(21,942)</b>	<b>1,174,582</b>
<b>LOCAL</b>			
Investment Income	742,530	759,260	1,501,790
Food Service	11,918,075	(275,343)	11,642,732
Other Miscellaneous Local Sources	50,500	583,839	634,339
<b>Total Local</b>	<b>12,711,105</b>	<b>1,067,756</b>	<b>13,778,861</b> (B)
<b>BEGINNING FUND BALANCE</b>	<b>47,299,000</b>		<b>47,299,000</b>
<b>TOTAL ESTIMATED REVENUES &amp; FUND BALANCE</b>	<b>\$ 137,305,391</b>	<b>\$ 2,975,989</b>	<b>\$ 140,281,380</b>

<b>APPROPRIATIONS</b>	<b>PREVIOUS BUDGET</b>	<b>REVISED BUDGET</b>
Salaries	\$ 35,545,570	(\$5,345,220) \$ 30,200,350
Employee Benefits	16,914,970	(291,256) 16,623,714
Purchased Services	7,357,359	(2,675,816) 4,681,543
Energy Services	1,684,478	86,786 1,771,264
Materials and Supplies	49,937,062	(7,771,436) 42,165,626
Capital Outlay	4,543,016	(1,216,503) 3,326,513
Other Expenses	4,332,331	(1,552,495) 2,779,836
<b>Total Appropriations</b>	<b>120,314,786</b>	<b>(18,765,940) 101,548,846</b> (1)
<b>ENDING FUND BALANCE</b>	<b>16,990,605</b>	<b>21,741,929 38,732,534</b>
<b>TOTAL APPROPRIATIONS &amp; FUND BALANCE</b>	<b>\$ 137,305,391</b>	<b>\$ 2,975,989 \$ 140,281,380</b>

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**Explanation Summary**

<u>CHANGES IN ESTIMATED REVENUES</u>	<u>INCREASE / (DECREASE)</u>
<b>(A) FEDERAL THROUGH STATE</b>	<b>\$ 1,930,175</b>
An increase in Summer Feeding Program meals distributed, provided additional Federal Reimbursement for free meals than originally estimated as well as an increase in recognized commodity revenue more than anticipated at the beginning of the year.	\$ 1,930,175
<b>(B) LOCAL</b>	<b>\$ 1,067,756</b>
The Increase impacting local revenue was from an increase in investment revenue and the donations for Adult Meals.	\$ 1,067,756

<u>CHANGES IN APPROPRIATIONS</u>	<u>INCREASE / (DECREASE)</u>
<b>(1) APPROPRIATIONS</b>	<b>\$ (18,765,940)</b>
Reductions were due to staff attrition, 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. Materials and supplies decreased as 48 distribution sites operated only 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 supply purchases. Purchased Services normally necessary to operate the cafeterias were not required and capital purchases were postponed until FY21.	\$ (18,765,940)