

Financial Affairs  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 1999-2000 FOOD SERVICE FUND FINAL  
BUDGET REVIEW**

The Office of Budget Management and the Office of the Controller have completed a review of food service operations through June 30, 2000. This resolution decreases budgeted revenues and other sources by \$3,584,790; decreases appropriations by \$3,151,025 and decreases fund balance by \$433,765 to reflect actual results for the year. Accordingly, it is recommended that budgeted revenues and appropriations be amended as follows:

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Decrease National School Lunch Act (\$2,010,687) and USDA Commodities (\$1,591,451).	\$ ( 3,602,138 )
2. Decrease State Food Service Supplement (\$305,620) and increase Miscellaneous State Revenue (\$50,006).	( 255,614 )
3. Decrease Local Revenues as follows:	( 961,647 )
a. Increase Interest Revenue (\$66,329).	
b. Increase Food Sales (\$1,107,590) due primarily to an increase in participation and proceeds from competitive food sales which was previously reported under Miscellaneous Local Revenue.	
c. Decrease Miscellaneous Local Revenue (\$2,135,566) due primarily to a reclassification of competitive food sales from Miscellaneous Local to Food Sales.	
<b>Net Decrease in Revenues</b>	<b><u>\$ ( 4,819,399 )</u></b>

**REPLACEMENT  
G-5**

<b>TRANSFER FROM OTHER FUNDS</b>	<b>Increase (Decrease)</b>
Increase transfer from General Fund to offset the expenditures for Lunchroom Monitors which were in excess of collections for competitive food sales.	<u>\$ 1,234,609</u>
<b>Net Decrease in Revenues and Other Sources</b>	<b><u>\$ ( 3,584,790 )</u></b>

**APPROPRIATIONS**

1. Decrease Salaries (\$643,674) and Fringe Benefits (\$1,439,111)	\$ ( 2,082,785 )
2. Decrease Purchased Services (\$860,242) and Energy Services (\$10,874) to reflect actual results.	( 871,116 )
3. Increase Food & Supplies to reflect an increase in participation.	156,087
4. Decrease Capital Outlay to reflect actual expenditures plus outstanding purchase orders at year-end.	( 548,304 )
5. Increase in Indirect Cost & Miscellaneous.	<u>195,093</u>
<b>Net Decrease in Appropriations</b>	<b><u>\$ ( 3,151,025 )</u></b>

**ENDING FUND BALANCE**

Decrease Ending Fund Balance	<u>\$ ( 433,765 )</u>
<b>Net Decrease in Appropriations and Ending Fund Balance</b>	<b><u>\$ ( 3,584,790 )</u></b>

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, approve Resolution No. 2, 1999-2000 Food Service Fund Final Budget Review, decreasing revenues and other sources by \$3,584,790; decreasing appropriations by \$3,151,025, and decreasing ending fund balance by \$433,765.

**1999-2000 FOOD SERVICE FUND  
SUMMARY OF REVENUES AND APPROPRIATIONS  
RESOLUTION NO. 2**

	<b>AMENDED BUDGET 11/17/1999</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 09/13/2000</b>
<b>REVENUES</b>			
<b>Federal Through State</b>			
National School Lunch Act	\$ 77,400,915	\$ (2,010,687)	\$ 75,390,228
U.S.D.A. Commodities	5,248,751	(1,591,451)	3,657,300
<b>Total Federal</b>	<b>\$ 82,649,666</b>	<b>\$ (3,602,138)</b>	<b>\$ 79,047,528</b>
<b>State</b>			
Food Service Supplement	\$ 3,134,736	\$ (305,620)	\$ 2,829,116
Miscellaneous	0	50,006	50,006
<b>Total State</b>	<b>\$ 3,134,736</b>	<b>\$ (255,614)</b>	<b>\$ 2,879,122</b>
<b>Local</b>			
Interest and Other	\$ 170,000	\$ 66,329	\$ 236,329
Food Sales	26,754,454	1,107,590	27,862,044
Miscellaneous	2,293,078	(2,135,566)	157,512
<b>Total Local</b>	<b>\$ 29,217,532</b>	<b>\$ (961,647)</b>	<b>\$ 28,255,885</b>
<b>TOTAL REVENUE</b>	<b>\$ 115,001,934</b>	<b>\$ (4,819,399)</b>	<b>\$ 110,182,535</b>
<b>OTHER SOURCES</b>			
Transfer from General Fund	\$ 0	\$ 1,234,609	\$ 1,234,609
<b>Total Other Sources</b>	<b>\$ 0</b>	<b>\$ 1,234,609</b>	<b>\$ 1,234,609</b>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>\$ 7,444,040</b>	<b>\$ 0</b>	<b>\$ 7,444,040</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 122,445,974</b>	<b>\$ (3,584,790)</b>	<b>\$ 118,861,184</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 36,223,342	\$ (643,674)	\$ 35,579,668
Fringe Benefits	9,939,595	(1,439,111)	8,500,484
Purchased Services	5,463,603	(860,242)	4,603,361
Energy Services	4,093,985	(10,874)	4,083,111
Food & Supplies	49,985,825	156,087	50,141,912
Capital Outlay	4,330,004	(548,304)	3,781,700
Indirect Cost & Other	4,744,326	195,093	4,939,419
<b>Total Appropriations</b>	<b>\$ 114,780,680</b>	<b>\$ (3,151,025)</b>	<b>\$ 111,629,655</b>
<b>FUND BALANCE END OF YEAR</b>	<b>\$ 7,665,294</b>	<b>\$ (433,765)</b>	<b>\$ 7,231,529</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE-END OF YEAR</b>	<b>\$ 122,445,974</b>	<b>\$ (3,584,790)</b>	<b>\$ 118,861,184</b>