

Business Operations  
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 3, 2006-07 SPECIAL REVENUE - FOOD SERVICE FUND FINAL BUDGET REVIEW**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS**

**LINK TO DISTRICT STRATEGIC PLAN: IMPROVE FINANCIAL SERVICES**

The Office of Budget Management, the Office of the Controller and the Department of Food and Nutrition have completed a review of food service operations through June 30, 2007. This resolution decreases budgeted revenues and other sources by \$448,117, decreases appropriations by \$587,779 and increases fund balance by \$139,662 to reflect actual results for the year. Decreased revenues are due primarily to decrease in participation. Decreased appropriations are primarily for decrease in supplies. Accordingly, it is recommended that budgeted revenues and appropriations be amended as follows:

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Increase (Decrease) Federal through State as follows:	\$ (877,790)
a. National School Lunch Act	\$ (629,039)
b. USDA Commodities	(304,476)
c. Other	<u>55,725</u>
	\$ (877,790)
2. Decrease State Food Service Supplement by \$81 and increase Miscellaneous State Revenue \$102.	21
3. Increase Local Revenues as follows:	399,372
a. Increase food sales	\$ 384,909
b. Increase interest revenue	<u>14,463</u>
	\$ 399,372
4. Increase Other Sources as follows:	30,280
a. Increase Loss Recoveries	\$ 30,280
<b>Net Decrease in Revenues</b>	<b><u>\$ (448,117)</u></b>

<b>APPROPRIATIONS</b>	<b>Increase (Decrease)</b>
1. Increase salaries by \$618,139 and decrease fringe benefits by \$511,517 to reflect actual results.	\$ 106,622
2. Increase purchased services to reflect actual results.	62,699
3. Decrease energy services to reflect actual results.	(12,303)
4. Decrease food and supplies to reflect a decrease in participation.	(681,177)
5. Decrease capital outlay to reflect actual results.	(30,371)
6. Decrease indirect cost and other.	<u>(33,249)</u>
<b>Net Decrease in Appropriations</b>	<b><u>\$ (587,779)</u></b>
 <b>ENDING FUND BALANCE</b>	
1. Decrease Reserved for Commodity Inventory.	\$ (211,005)
2. Increase Ending Fund Balance to reflect actual results.	<u>350,667</u>
<b>Net Increase in Ending Fund Balance</b>	<b><u>\$ 139,662</u></b>
<b>Net Decrease in Appropriations And Ending Fund Balance</b>	<b><u>\$ (448,117)</u></b>

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, approve Resolution No. 3, 2006-07 Food Service Fund Final Budget Review, decreasing revenues and appropriations/ending fund balance by \$448,117.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2006-07 FOOD SERVICE BUDGET  
SUMMARY OF REVENUES & APPROPRIATIONS  
RESOLUTION NO. 3**

	AMENDED BUDGET 06/13/07	RESOLUTION 3	AMENDED BUDGET 09/05/07
<b>REVENUES, BEGINNING FUND BALANCE AND OTHER FINANCING SOURCES</b>			
<b>REVENUES</b>			
<b>Federal Through State</b>			
National School Lunch Act	\$ 87,750,000	\$ (629,039)	\$ 87,120,961
U.S.D.A. Commodities	7,000,000	(304,476)	6,695,524
Other	190,000	55,725	245,725
<b>Subtotal Federal Through State</b>	<b>\$ 94,940,000</b>	<b>\$ (877,790)</b>	<b>\$ 94,062,210</b>
<b>State</b>			
Food Service Supplement	\$ 2,723,000	\$ (81)	\$ 2,722,919
Other	51,000	102	51,102
<b>Subtotal State</b>	<b>\$ 2,774,000</b>	<b>\$ 21</b>	<b>\$ 2,774,021</b>
<b>Local</b>			
Interest and Other	\$ 246,000	\$ 14,463	260,463
Food Sales	39,900,000	384,909	40,284,909
<b>Subtotal Local</b>	<b>\$ 40,146,000</b>	<b>\$ 399,372</b>	<b>\$ 40,545,372</b>
<b>TOTAL REVENUES</b>	<b>\$ 137,860,000</b>	<b>\$ (478,397)</b>	<b>\$ 137,381,603</b>
<b>OTHER FINANCING SOURCES</b>			
Transfer From General Fund	\$ 200,000	\$ -	200,000
Loss Recoveries	-	30,280	30,280
<b>Total Other Financing Sources</b>	<b>\$ 200,000</b>	<b>30,280</b>	<b>230,280</b>
<b>BEGINNING FUND BALANCE</b>	<b>72,838</b>	<b>\$ -</b>	<b>\$ 72,838</b>
<b>TOTAL REVENUES, BEGINNING BALANCE AND OTHER FINANCING SOURCES</b>	<b>\$ 138,132,838</b>	<b>\$ (448,117)</b>	<b>\$ 137,684,721</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 44,906,158	\$ 618,139	\$ 45,524,297
Employee Benefits	21,771,664	(511,517)	21,260,147
Purchased Services	4,902,023	62,699	4,964,722
Energy Services	5,795,853	(12,303)	5,783,550
Food & Supplies	57,137,000	(681,177)	56,455,823
Capital Outlay	1,000,000	(30,371)	969,629
Indirect Cost & Other	2,555,000	(33,249)	2,521,751
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 138,067,698</b>	<b>\$ (587,779)</b>	<b>\$ 137,479,919</b>
<b>RESERVES</b>			
<b>Ending Fund Balance:</b>			
Reserved for Commodity Inventory	\$ 2,965,000	\$ (211,005)	\$ 2,753,995
Unreserved	(2,899,860)	350,667	(2,549,193)
<b>TOTAL RESERVES</b>	<b>\$ 65,140</b>	<b>\$ 139,662</b>	<b>\$ 204,802</b>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<b>\$ 138,132,838</b>	<b>\$ (448,117)</b>	<b>\$ 137,684,721</b>