

Financial Services
Dr. Richard Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, FY 2010-2011 SPECIAL REVENUE -
FOOD SERVICE FUND FINAL BUDGET REVIEW**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

The Department of Food and Nutrition, the Office of Budget Management and the Office of the Controller have completed a review of the food service operations through June 30, 2011. The overall revenues and other financing sources are being adjusted by \$4,299,259; appropriations are being decreased by \$2,516,206 resulting in the fund balance being increased by \$6,815,465.

Federal reimbursements are being increased by \$4,636,680 and food sales are being decreased by \$1,254,923. There was a shift from cash sales to federal reimbursements as a result of higher number of students certified for free meals and significantly increased student meal participation in this category for the 2010-2011 school year. The United States Department of Agriculture (USDA) Commodities have increased by \$443,997 due to an increase in USDA entitlements.

The appropriation for salaries is being decreased by \$1,293,095 as a result of strict monitoring and increased productivity while providing enhanced training programs to educate the workforce. The appropriation for fringe benefits is decreased by \$3,287,500. Food and supplies have increased by \$2,274,478 due to the increase in meal participation and enhanced services to students. There was a significant increase in the purchase of fresh fruits and vegetables for school menus, snack programs and nutrition educational initiatives for students. As a result of contractual changes and cost control measures, purchased services are being reduced by \$35,362 to reflect actual expenditures.

Accordingly, revenues are adjusted by \$4,299,259, appropriations are decreased by \$2,516,206 and the fund balance is adjusted by \$6,815,465.

REVENUES CHANGES

**Increase
(Decrease)**

1. Increase (Decrease) **Federal through State** as follows: \$ 5,539,504

a. National School Lunch Act	\$ 4,636,680
b. U.S.D.A. Commodities	443,997
c. Other	<u>458,827</u>
Subtotal	\$ 5,539,504

2. Increase (Decrease) **State** as follows: 15,598

a. Food Service Supplement	\$ 759
b. Miscellaneous	<u>14,839</u>
Subtotal	\$ 15,598

3. Increase (Decrease) **Local Revenues** as follows: (1,255,843)

a. Interest and Other	\$ (920)
b. Food Sales	<u>(1,254,923)</u>
Subtotal	\$ (1,255,843)

Net Increase in Revenues \$ 4,299,259

APPROPRIATIONS CHANGES

1. Decrease salaries and fringe benefits based on vigilant monitoring, and District's bargained budget reductions. \$ (4,580,595)

2. Decrease purchased services based on actual expenditures (35,362)

3. Increase energy services based on actual expenditures 61

4. Increase food and supplies based on actual expenditures 2,274,478

5. Increase capital outlay based on actual expenditures 64,885

6. Decrease indirect cost and other based on actual expenditures (239,673)

Net Increase (Decrease) in Appropriations \$ (2,516,206)

ENDING FUND BALANCE

Net Increase Fund Balance \$ 6,815,465

Net (Decrease) in Appropriations and Ending Fund Balance \$ 4,299,259

RESOLUTION NO. 2, FY 2010-2011 FOOD SERVICE FUND FINAL BUDGET REVIEW

Account	Original Budget	Revised Budget	Change
1000-0000-0000-0000	1000000	1000000	0
1000-0000-0000-0001	1000000	1000000	0
1000-0000-0000-0002	1000000	1000000	0
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1000-0000-0000-0097	1000000	1000000	0
1000-0000-0000-0098	1000000	1000000	0
1000-0000-0000-0099	1000000	1000000	0
1000-0000-0000-0100	1000000	1000000	0

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve Resolution No. 2, FY 2010-2011 Food Service Fund Final Budget Review, increasing revenues and appropriations and ending fund balance by \$4,299,259.

**SUMMARY OF REVENUES AND APPROPRIATIONS
 FY 2010-11 FOOD SERVICE BUDGET
 SUMMARY OF REVENUES AND APPROPRIATIONS
 FOOD SERVICE FUND**

	<u>FY 2010-11 AMENDED BUDGET 2/9/2011</u>	<u>RESOLUTION 2 INCREASE/ (DECREASE)</u>	<u>FY 2010-11 AMENDED BUDGET 9/7/2011</u>
REVENUES			
Federal Through State			
National School Lunch Act	\$ 105,405,374	\$ 4,636,680	\$ 110,042,054
U.S.D.A. Commodities	7,464,818	443,997	7,908,815
Other	100,000	458,827	558,827
Total Federal	<u>\$ 112,970,192</u>	<u>\$ 5,539,504</u>	<u>\$ 118,509,696</u>
State			
Food Service Supplement	\$ 2,136,000	\$ 759	\$ 2,136,759
Miscellaneous	10,000	14,839	24,839
Total State	<u>\$ 2,146,000</u>	<u>\$ 15,598</u>	<u>\$ 2,161,598</u>
Local			
Interest and Other	\$ 15,000	\$ (920)	\$ 14,080
Food Sales	30,902,122	(1,254,923)	29,647,199
Total Local	<u>\$ 30,917,122</u>	<u>\$ (1,255,843)</u>	<u>\$ 29,661,279</u>
TOTAL REVENUE	<u>\$ 146,033,314</u>	<u>\$ 4,299,259</u>	<u>\$ 150,332,573</u>
BEGINNING FUND BALANCE	<u>\$ 7,978,825</u>	<u>\$ -</u>	<u>\$ 7,978,825</u>
TOTAL REVENUES & BEGINNING FUND BALANCE	<u>\$ 154,012,139</u>	<u>\$ 4,299,259</u>	<u>\$ 158,311,398</u>
APPROPRIATIONS			
Salaries	\$ 41,270,265	\$ (1,293,095)	\$ 39,977,170
Fringe Benefits	25,745,345	(3,287,500)	22,457,845
Purchased Services	4,357,058	(35,362)	4,321,696
Energy Services	5,348,480	61	5,348,541
Food & Supplies	64,762,000	2,274,478	67,036,478
Capital Outlay	1,155,000	64,885	1,219,885
Indirect Cost & Other	3,146,196	(239,673)	2,906,523
Total Appropriations	<u>\$ 145,784,344</u>	<u>\$ (2,516,206)</u>	<u>\$ 143,268,138</u>
FUND BALANCE END OF YEAR			
Nonspendable	2,544,000	\$ 704,865	\$ 3,722,882
Restricted	\$ 5,683,795	\$ 6,110,600	\$ 11,320,378
TOTAL ENDING FUND BALANCE	<u>\$ 8,227,795</u>	<u>\$ 6,815,465</u>	<u>\$ 15,043,260</u>
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	<u>\$ 154,012,139</u>	<u>\$ 4,299,259</u>	<u>\$ 158,311,398</u>