

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, FY 2012-13 SPECIAL REVENUE -  
FOOD SERVICE FUND**

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

**LINK TO STRATEGIC  
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

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 January 31, 2013. The overall revenues and other financing sources are being increased by \$1,458,154, appropriations are being increased by \$1,739,420, and the ending fund balance is being decreased by \$281,266.

### **REVENUES**

Projections for Federal Reimbursements are being increased by \$5,929,271. This is a result of increased student participation in the federally funded universal breakfast program and an increase in the federal reimbursement rate due to the Healthy, Hunger-Free Kids Act requiring fruits and vegetables on the lunch plate. The United States Department of Agriculture (USDA) Commodities are being decreased by \$300,000 due to a decrease in USDA federal purchases for food for school districts. Other revenues are being reduced by \$450,000 as a result of a decrease of cash rebates being offered by food manufacturers. Food Sales are being decreased by \$3,618,177 reflective of a decrease in the paid lunch category and a decrease in a-la-carte food sales.

### **APPROPRIATIONS**

Food and Supplies have increased by \$1,127,520 over original projections due to increased student meal participation and an increase in the price of supplies, milk, and produce. Indirect Cost is being increased by \$611,900 to reflect an increase in expenditures multiplied by the current indirect cost calculation rate.

Accordingly, projected revenues are being increased by \$1,458,154 and projected appropriations are being increased by \$1,739,420.

**REVENUES CHANGES****Increase  
(Decrease)**

1. Increase (Decrease) <b>Federal through State</b> as follows:		\$ 5,179,271
a. National School Lunch Act	\$ 5,929,271	
b. U.S.D.A. Commodities	(300,000)	
c.. Other	<u>(450,000)</u>	
TOTAL	\$ 5,179,271	
2. Increase (Decrease) State as follows:		(104,940)
a. Food Service Supplement	\$ (114,940)	
b. Miscellaneous	<u>10,000</u>	
	\$ (104,940)	
3. Increase (Decrease) Local Revenues as follows:		( 3,616,177)
a. Interest and Other	\$ 2,000	
b. Food Sales	<u>(3,618,177)</u>	
	\$ (3,616,177)	

**Net Increase in Revenues****\$ 1,458,154****APPROPRIATIONS CHANGES**

1. Increase Food and Supplies based on projected expenditures.	\$ 1,127,520
2. Increase Indirect Cost.	<u>611,900</u>
<b>Net Increase (Decrease) in Appropriations</b>	<b>\$ 1,739,420</b>

**ENDING FUND BALANCE CHANGES**

<b>Increase (Decrease) in Fund Balance</b>	<b>\$ (281,266)</b>
<b>Net Increase in Appropriations and Ending Fund Balance</b>	<b><u>\$ 1,458,154</u></b>

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, approve Resolution No. 1, FY 2012-13, Food Service Fund Budget Review, increasing revenues by \$1,458,154, appropriations by \$1,739,420 and decreasing ending fund balance by \$281,266.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2012-13 FOOD SERVICE BUDGET  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 1**

	ADOPTED BUDGET 9/5/2012	INCREASE/ (DECREASE)	AMENDED BUDGET 3/13/2013
<b>REVENUES</b>			
<b>Federal Through State</b>			
National School Lunch Act	\$ 114,320,729	\$ 5,929,271	\$ 120,250,000
U.S.D.A. Commodities	7,500,000	(300,000)	7,200,000
Other	500,000	(450,000)	50,000
<b>Total Federal</b>	<b>\$ 122,320,729</b>	<b>\$ 5,179,271</b>	<b>\$ 127,500,000</b>
<b>State</b>			
Food Service Supplement	2,261,000	(114,940)	2,146,060
Miscellaneous	30,000	10,000	40,000
<b>Total State</b>	<b>\$ 2,291,000</b>	<b>\$ (104,940)</b>	<b>\$ 2,186,060</b>
<b>Local</b>			
Interest and Other	11,000	2,000	13,000
Food Sales	26,049,177	(3,618,177)	22,431,000
<b>Total Local</b>	<b>\$ 26,060,177</b>	<b>\$ (3,616,177)</b>	<b>\$ 22,444,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 150,671,906</b>	<b>\$ 1,458,154</b>	<b>\$ 152,130,060</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 16,770,319</b>	<b>\$ -</b>	<b>\$ 16,770,319</b>
<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>\$ 167,442,225</b>	<b>\$ 1,458,154</b>	<b>\$ 168,900,379</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 41,629,658	0	41,629,658
Fringe Benefits	25,052,389	0	25,052,389
Purchased Services	7,608,314	0	7,608,314
Energy Services	5,577,815	0	5,577,815
Food & Supplies	76,809,980	1,127,520	77,937,500
Capital Outlay	1,150,000	0	1,150,000
Indirect Cost & Other	2,267,168	611,900	2,879,068
<b>Total Appropriations</b>	<b>\$ 160,095,324</b>	<b>\$ 1,739,420</b>	<b># \$ 161,834,744</b>
<b>FUND BALANCE END OF YEAR</b>			
Nonspendable Fund Balance	\$ 2,378,185	\$ -	\$ 2,378,185
Restricted Fund Balance	4,968,716	(281,266)	4,687,450
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 7,346,901</b>	<b>\$ (281,266)</b>	<b>\$ 7,065,635</b>
<b>TOTAL APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 167,442,225</b>	<b>\$ 1,458,154</b>	<b>\$ 168,900,379</b>