

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, FY 2012-13 SPECIAL REVENUE FUNDS – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) STATE FISCAL STABILIZATION FUNDS AND RESOLUTION NO. 1 TARGETED ASSISTANCE STIMULUS FUND AND RESOLUTION NO. 1 OTHER ARRA STIMULUS FUND FINAL BUDGET REVIEW**

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

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

The Special Revenue Funds include Federal Programs (Contracted Programs) Fund, Food Services Fund, RTTT Funds, Targeted American Recovery and Reinvestment Act (ARRA) Stimulus Funds, Other Stimulus Grants and Miscellaneous Funds. The purpose of this resolution is to make budget amendments to the Special Revenue Targeted ARRA Stimulus Funds, State Fiscal Stabilization Funds, and Other ARRA Stimulus Funds which are required to fully comply with grant terms and/or good accounting practices.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida:

1. adopt Resolution No. 2, FY 2012-13, Special Revenue – State Fiscal Stabilization ARRA Fund Final Budget Review;
2. adopt the Summary of Revenues and Appropriations (page 2);
3. adopt Resolution No. 1, FY 2012-13, Special Revenue – Targeted Assistance Stimulus Fund Final Budget Review; and
4. adopt the Summary of Revenues and Appropriations (page 3) and the Summary of Appropriations by Function (page 4).
5. adopt Resolution No. 1, FY 2012-13, Special Revenue – Other ARRA Stimulus Fund Final Budget Review; and
6. adopt the Summary of Revenues and Appropriations (page 5) and the Summary of Appropriations by Function (page 6).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2012-13 SPECIAL REVENUE - STATE FISCAL STABILIZATION FUNDS  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 3/13/13</b>	<b>RESOLUTION NO. 2</b>	<b>AMENDED BUDGET 9/3/13</b>
<b>REVENUES</b>			
Federal/Federal through State	\$ 2,675,127	\$ (2,675,127)	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 2,675,127</b>	<b>\$ (2,675,127)</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 194,803	\$ (194,803)	\$ -
Employee Benefits	46,924	(46,924)	-
Purchased Services	2,512,262	(2,512,262)	-
Energy Services	-	-	-
Materials & Supplies	7,990	(7,990)	-
Capital Outlay	12,437	(12,437)	-
Other Expenses	(99,289)	99,289	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,675,127</b>	<b>\$ (2,675,127)</b>	<b>\$ -</b>

Note:

The Special Revenue - State Fiscal Stabilization Fund, Fund 431000, is combined with the Special Revenue - American Recovery and Reinvestment Act (ARRA), Other ARRA Stimulus Fund, Fund 433000, as directed by the State of Florida, Department of Education.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2012-13 SPECIAL REVENUE - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)  
 TARGETED ASSISTANCE STIMULUS FUND  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 1**

	<b>ADOPTED BUDGET 9/5/12</b>	<b>RESOLUTION NO. 1</b>	<b>AMENDED BUDGET 9/3/13</b>
<b>REVENUES</b>			
Federal/Federal through State	\$ 12,205,788	\$ -	\$ 12,205,788
<b>TOTAL REVENUES</b>	<b>\$ 12,205,788</b>	<b>\$ -</b>	<b>\$ 12,205,788</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 4,670,620	\$ 2,678,628	\$ 7,349,248
Employee Benefits	1,017,128	283,239	1,300,367
Purchased Services	1,743,985	1,727,994	3,471,979
Energy Services	-	-	-
Materials & Supplies	1,063,171	(1,009,649)	53,522
Capital Outlay	1,487,924	(1,457,252)	30,672
Other Expenses	2,222,960	(2,222,960)	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,205,788</b>	<b>\$ -</b>	<b>\$ 12,205,788</b>

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2012-13 Special Revenue - American Recovery and Reinvestment Act (ARRA)  
 Targeted Assistance Stimulus Fund  
 Summary of Appropriations By Function  
 Resolution No. 1

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 9,296,904	\$ 5,114,820	\$ 645,841	\$ 3,452,049	\$ -	\$ 53,522	\$ 30,672	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 1,097,121	\$ 893,743	\$ 203,378	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 1,791,833	\$ 1,340,685	\$ 451,148	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Training Instructional	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ 19,930	\$ -	\$ -	\$ 19,930	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 12,205,788</b>	<b>\$ 7,349,248</b>	<b>\$ 1,300,367</b>	<b>\$ 3,471,979</b>	<b>\$ -</b>	<b>\$ 53,522</b>	<b>\$ 30,672</b>	<b>\$ -</b>
<b>OTHER FINANCING USES:</b>									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2013	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 12,205,788</b>							

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2012-13 SPECIAL REVENUE - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)  
 OTHER ARRA STIMULUS FUND  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 1**

	<b>ADOPTED BUDGET 9/5/12</b>	<b>RESOLUTION NO. 1</b>	<b>AMENDED BUDGET 9/3/13</b>
<b>REVENUES</b>			
Federal/Federal through State	\$ 2,213,394	\$ 1,762,684	\$ 3,976,078
<b>TOTAL REVENUES</b>	<b>\$ 2,213,394</b>	<b>\$ 1,762,684</b>	<b>\$ 3,976,078</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 773,431	\$ (448,954)	\$ 324,477
Employee Benefits	275,937	(186,101)	89,836
Purchased Services	450,311	3,079,664	3,529,975
Energy Services	-	-	-
Materials & Supplies	128	6,401	6,529
Capital Outlay	702,220	(697,672)	4,548
Other Expenses	11,367	9,346	20,713
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,213,394</b>	<b>\$ 1,762,684</b>	<b>\$ 3,976,078</b>

**Note:**

The Special Revenue - American Recovery and Reinvestment Act (ARRA), Other ARRA Stimulus Fund, 433000, also includes the Special Revenue - State Fiscal Stabilization Funds as directed by the State of Florida, Department of Education.

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2012-13 Special Revenue - American Recovery and Reinvestment Act (ARRA)  
 Other ARRA Stimulus Fund  
 Summary of Appropriations By Function  
 Resolution No. 1

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 2,393,169	\$ 219,360	\$ 54,840	\$ 2,108,803	\$ -	\$ 5,618	\$ 4,548	\$ -
Staff Training Instructional	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 20,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,713
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 261,895	\$ -	\$ -	\$ 261,895	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 1,300,301	\$ 105,117	\$ 34,996	\$ 1,159,277	\$ -	\$ 911	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 3,976,078</b>	<b>\$ 324,477</b>	<b>\$ 89,836</b>	<b>\$ 3,529,975</b>	<b>\$ -</b>	<b>\$ 6,529</b>	<b>\$ 4,548</b>	<b>\$ 20,713</b>
<b>OTHER FINANCING USES:</b>									
<b>Transfers out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	870								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2013	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 3,976,078</b>							