

Financial Services  
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2021-22 SPECIAL REVENUE FUNDS-  
OTHER CARES ACT RELIEF FUND MID-YEAR BUDGET  
REVIEW**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL  
PRACTICES**

The Special Revenue Funds include the Other CARES Act Relief Fund. The State has required school districts to record the funds received from the Governor's Emergency Education Relief (GEER) Fund for summer recovery under the CARES Act as well as other miscellaneous CARES Act funds received in this fund. The FY 2021-22 Adopted Budget included the final FY 2020-21 unexpended balances of grants which would continue operating in FY 2021-22 and new grant awards received prior to adoption date. This resolution amends budgeted revenues and appropriations in the Other CARES Act Relief Fund by \$2,567,540. This increase represents the value of individual grant awards reviewed and approved by the School Board subsequent to the adoption of the FY 2021-22 budget on September 9 through December 31, 2021 and the final adjustments to grants that have liquidated since June 30, 2021.

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

1. adopt Resolution No. 1, FY 2021-22 Special Revenue Funds – Other CARES Act Relief Fund Mid-Year Budget Review, increasing revenues and appropriations by \$2,567,540 and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 SPECIAL REVENUE FUNDS  
 OTHER CARES ACT RELIEF  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 1**

	<b>ADOPTED BUDGET 9/9/2021</b>	<b>RESOLUTION NO. 1</b>	<b>AMENDED BUDGET 2/9/2022</b>
<b>REVENUES</b>			
Federal/Federal through State & Local	\$ 7,286,679	\$ 2,567,541	\$ 9,854,220
<b>TOTAL REVENUES</b>	<b>\$ 7,286,679</b>	<b>\$ 2,567,541</b>	<b>\$ 9,854,220</b>
 <b>APPROPRIATIONS</b>			
Salaries	\$ 1,162,735	\$ 590,331	\$ 1,753,066
Employee Benefits	318,358	119,169	437,527
Purchased Services	1,960,013	(687,833)	1,272,180
Materials & Supplies	1,085,085	1,000,068	2,085,153
Capital Outlay	2,657,572	1,562,005	4,219,577
Other Expenses	102,916	(16,199)	86,717
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,286,679</b>	<b>\$ 2,567,541</b>	<b>\$ 9,854,220</b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**FY 2021-22 SPECIAL REVENUE FUNDS**  
**OTHER CARES ACT RELIEF**  
**SUMMARY OF GRANT INCREASES AND DECREASES**  
**RESOLUTION NO. 1**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
Various	CARES Act HEERF FIPSE	\$ 85,377 (1),(2)
Various	CARES Act HEERF Institutional	3,708,816 (1)
Various	CARES Act GEER	<u>(1,226,652) (3)</u>
		<u>\$ 2,567,541</u>

**NOTES:**

- (1) HEERF = Higher Education Emergency Relief Funds
- (2) FIPSE = Funds for the Improvement of Post Secondary Education
- (3) GEER = Governor's Emergency Education Relief

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 Special Revenue Funds - Other CARES Act Relief  
 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	\$ 8,947,054	\$ 1,472,575	\$ 377,367	\$ 1,196,740	\$ -	\$ 1,774,048	\$ 4,126,324	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 259,142	\$ -	\$ -	\$ 75,440	\$ -	\$ 183,702	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 16,474	\$ 13,674	\$ 2,800	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Training Instructional	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 86,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,717
School Administration	7300	\$ 81,187	\$ 66,792	\$ 14,395	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 463,646	\$ 200,025	\$ 42,965	\$ -	\$ -	\$ 127,403	\$ 93,253	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 9,854,220</b>	<b>\$ 1,753,066</b>	<b>\$ 437,527</b>	<b>\$ 1,272,180</b>	<b>\$ -</b>	<b>\$ 2,085,153</b>	<b>\$ 4,219,577</b>	<b>\$ 86,717</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, 2021	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 9,854,220</b>							