

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2021-22 SPECIAL REVENUE FUNDS-
OTHER CARES ACT RELIEF FUND FINAL 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. This resolution amends budgeted revenues and appropriations in the Other CARES Act Relief Fund by (\$42,088). This decrease represents adjustments made to CARES Act related grant awards from April 1, 2022, through June 30, 2022.

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

1. adopt Resolution No. 2, FY 2021-22 Special Revenue Funds – Other CARES Act Relief Fund Final Budget Review, decreasing revenues and appropriations by (\$42,088) 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. 2**

	<u>AMENDED BUDGET 2/9/2022</u>	<u>RESOLUTION NO. 2</u>	<u>AMENDED BUDGET 9/7/2022</u>
REVENUES			
Federal/Federal through State & Local	\$ 9,854,220	\$ (42,088)	\$ 9,812,132
TOTAL REVENUES	<u>\$ 9,854,220</u>	<u>\$ (42,088)</u>	<u>\$ 9,812,132</u>
APPROPRIATIONS			
Salaries	\$ 1,753,066	\$ (366,612)	\$ 1,386,454
Employee Benefits	437,527	(90,212)	347,315
Purchased Services	1,272,180	(560,800)	711,380
Materials & Supplies	2,085,153	(981,621)	1,103,532
Capital Outlay	4,219,577	1,921,222	6,140,799
Other Expenses	86,717	35,935	122,652
TOTAL APPROPRIATIONS	<u>\$ 9,854,220</u>	<u>\$ (42,088)</u>	<u>\$ 9,812,132</u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 SPECIAL REVENUE FUNDS
 OTHER CARES ACT RELIEF
 SUMMARY OF GRANT INCREASES AND DECREASES
 RESOLUTION NO. 2**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
48810000	CARES Act HEERF FIPSE	\$ (32,010) (1), (2)
Various	CARES Act GEER	(10,076) (3)
49900000	CARES Act Provider Relief Fund	(2)
		<u>\$ (42,088)</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 2020-21 Special Revenue Funds - Other CARES Act Relief
 Summary of Appropriations By Function
 Resolution No. 2

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	\$ 5,896,329	\$ 1,212,870	\$ 309,835	\$ 676,736	\$ -	\$ 968,098	\$ 2,677,656	\$ 51,134
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 102,682	\$ -	\$ -	\$ 29,451	\$ -	\$ 73,231	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 6,519	\$ 5,407	\$ 1,112	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 71,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,518
School Administration	7300	\$ 39,841	\$ 32,998	\$ 6,843	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 311,324	\$ 135,179	\$ 29,525	\$ 5,193	\$ -	\$ 62,203	\$ 79,224	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ 3,383,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,383,919	\$ -
TOTAL APPROPRIATIONS		\$ 9,812,132	\$ 1,386,454	\$ 347,315	\$ 711,380	\$ -	\$ 1,103,532	\$ 6,140,799	\$ 122,652
OTHER FINANCING USES:									
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								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 9,812,132							