

School Board Fiscal Year 2021 Adopted Budget Proposed Adjustments

Mr. John M. Wallingford

Associate Superintendent for Finance and Risk Management

Prince William County Public Schools

May 20, 2020



Prince William County

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CARES Act – County Money

1. The CARES Act established Coronavirus Relief Fund and appropriated \$150 billion
2. The fund is to be used to make payments for specified uses to States and certain local governments
3. The CARES Act provides that payments from the fund may only be used to cover costs that:
 - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
 - b. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
 - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.
4. Allocation to Prince William County: \$41,034,915
5. PWCS Allocation: after 57.23/42.77 split = \$23,484,282



CARES Act – County Money

1. The guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?
 - Costs incurred for a “substantially different use” include but are not necessarily limited to the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

2. May a unit of local government receiving a fund payment transfer funds to another unit of government?
 - Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.



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