



# School District of Indian River County

6500 57<sup>th</sup> Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

David K. Moore, Ed.D. - Superintendent

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January 14, 2020

**To:** School Board Members  
David K. Moore, Superintendent

**From:** Kimberly Copeman, Finance Director

**Via:** Ronald Fagan, Chief Financial Officer

**Re:** Budget Amendments for the period ending November 30, 2020

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Attached you will find the budget amendment package for the period ending November 30, 2019. To be adopted by the Board on January 14, 2020.

Amendment #3 - General Fund

Amendment #3 - Debt Service

Amendment #3 - Capital Fund

Amendment #3 - Food Service

Amendment #3 - Federal Special

Amendment #3 - Insurance Fund

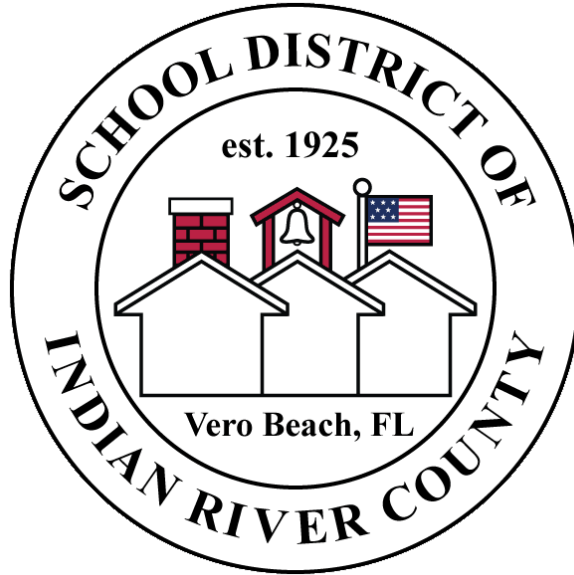
Amendment #3 - Enterprise Fund

“Educate and inspire every student to be successful”

Dr. Mara Schiff • Jacqueline Rosario • Laura Zorc • Teri L. Barenborg • Tiffany M. Justice  
District 1                      District 2                      District 3                      District 4                      District 5

“Serving ALL students with excellence”  
Equal Opportunity Educator and Employer

# Amendment #3 - General Fund



**FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET  
 SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 Amendment #3 - November 1 - 30, 2019  
 General Fund**

<b>ESTIMATED REVENUE</b>					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
Federal Direct Sources	3100	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00
Federal Through State Sources	3200	500,000.00	0.00	0.00	500,000.00
State Sources	3300	48,196,081.62	0.00	0.00	48,196,081.62
Local Sources	3400	100,890,531.76	23,553.43	0.00	100,914,085.19
Transfers	3600	6,067,027.51	0.00	0.00	6,067,027.51
Other Financing Sources	3700	50,000.00	0.00	0.00	50,000.00
Fund Equity	2700	17,031,851.00	0.00	0.00	17,031,851.00
<b>Grand Totals</b>		<b>\$ 172,860,491.89</b>	<b>\$ 23,553.43</b>	<b>\$ -</b>	<b>\$ 172,884,045.32</b>

<b>APPROPRIATIONS</b>					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 108,776,969.96	\$ -	\$ 59,073.59	\$ 108,717,896.37
Pupil Personnel Services	6100	4,168,703.85	0.00	0.00	4,168,703.85
Instructional Media Services	6200	1,997,113.40	21,800.60	0.00	2,018,914.00
Instructional Curriculum Development	6300	4,593,115.41	0.00	0.00	4,593,115.41
Instructional Staff Training	6400	1,772,118.42	455.54	0.00	1,772,573.96
Instructional Related Technology	6500	1,606,015.33	0.00	0.00	1,606,015.33
Board of Education	7100	1,080,018.63	0.00	0.00	1,080,018.63
General Administration	7200	867,872.94	23,776.15	0.00	891,649.09
School Administration	7300	9,054,181.37	10,928.88	0.00	9,065,110.25
Facilities Acquisition and Construction	7400	682,266.78	3,161.08	0.00	685,427.86
Fiscal Services	7500	1,184,234.28	0.00	0.00	1,184,234.28
Central Services	7700	2,077,730.87	0.00	0.00	2,077,730.87
Transportation Services	7800	5,087,220.61	21,606.40	0.00	5,108,827.01
Operation Services	7900	13,493,908.43	1,213.91	0.00	13,495,122.34
Maintenance Services	8100	3,684,259.74	0.00	0.00	3,684,259.74
Administrative Technology Services	8200	4,845,624.17	0.00	315.54	4,845,308.63
Budgeted Fund Balance		7,889,137.70	0.00	0.00	7,889,137.70
<b>Grand Totals</b>		<b>\$ 172,860,491.89</b>	<b>\$ 82,942.56</b>	<b>\$ 59,389.13</b>	<b>\$ 172,884,045.32</b>

Net Adjustment 23,553.43

Fund Balance as a percentage of Revenue 5.27%

Adopted By Board: \_\_\_\_\_

\_\_\_\_\_  
 District Superintendent's Signature

# AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020

## Amendment No. 3 - November 1 - 30, 2019

### General Fund

#### ESTIMATED REVENUES

Total estimated revenues increased by \$23,553.43.

#### **Object Code 3400 - Local Sources:**

\$	20,392.35	- Increase estimated revenue budget for payroll reimbursement - VBHS and SRHS
	3,161.08	- Increase estimated revenue budget for Print Shop Outside Billings through November 2019
<u>\$</u>	<u>23,553.43</u>	

#### APPROPRIATIONS

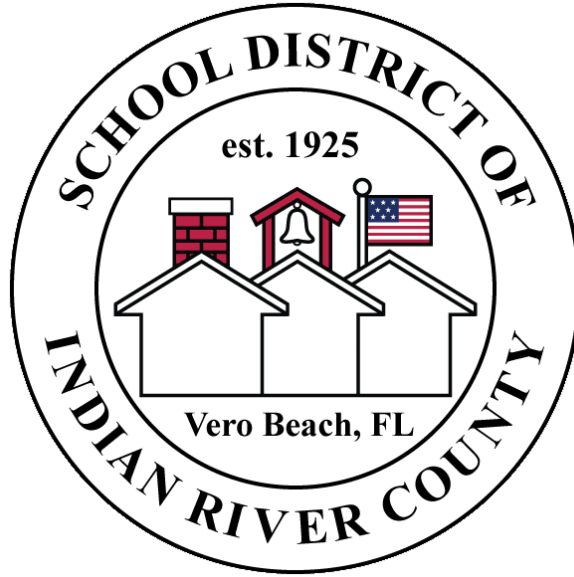
Changes in the Appropriations budget changes are reflected as follows:

\$	17,055.98	- Increase appropriations budget for Payroll Reimbursements - VBHS
	3,336.37	- Increase appropriations budget for Payroll Reimbursements - SRHS
	3,161.08	- Increase appropriations budget for Print Shop Outside Billings - November 2019
	(133,471.15)	- Decrease appropriations reserve budget:
	68,445.00	- Increase appropriations budget for Edgenutiy Inc. Purchase Board Approved 10/22/2019
	48,776.15	- Increase appropriations budget for Treasure Coast Technical College Earned Dual Enrollment.
	16,250.00	- Increase appropriations budget for St Peter's Transportation Cost per 2nd Calc Adjustment.
	(38,085.88)	- Decrease appropriations budget for Supplies within schools to Media Materials and Transportation Field Trips
	21,800.60	- Increase appropriations budget for Instructional Media Materials SRHS and VBHS
	5,356.40	- Increase appropriations budget for school Field Trips
	10,928.88	- Increase appropriations budget for School Administration for Travel, Communications, Technology equipment.
<u>\$</u>	<u>23,553.43</u>	Net Increase in appropriations budget.

#### BUDGETED FUND BALANCE:

\$ - Fund Balance remained the same.

# Amendment #3 – Debt Service



**FLORIDA DEPARTMENT OF EDUCATION**  
**FINANCIAL MANAGEMENT SECTION**  
**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020**  
**SCHOOL DISTRICT OF INDIAN RIVER COUNTY**  
**Amendment #3 - November 1 - 30, 2019**  
**Debt Service**

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Federal Interest Subsidy	3199	\$ 1,422,610.90	\$ -	\$ -	\$ 1,422,610.90
SBE/COBI Bond Reserve	3322/3326	552,850.00	0.00	0.00	552,850.00
Interest on Investments	3431	123,000.00	0.00	0.00	123,000.00
Transfer from Capital Projects	3630	12,262,001.63	0.00	0.00	12,262,001.63
Beginning Fund Balance	2725	11,410,959.29	0.00	0.00	11,410,959.29
<b>Totals</b>		\$ 25,771,421.82	\$ -	\$ -	\$ 25,771,421.82
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	\$ 7,640,392.10	\$ -	\$ -	\$ 7,640,392.10
Interest Expense	9200-720	5,413,770.05	0.00	0.00	5,413,770.05
Dues & Fees	9200-730	13,930.00	0.00	0.00	13,930.00
Fund Balance	9700-970	12,703,329.67	0.00	0.00	12,703,329.67
<b>Totals</b>		\$ 25,771,421.82	\$ -	\$ -	\$ 25,771,421.82

Adopted By Board: \_\_\_\_\_

\_\_\_\_\_  
 District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020**

**Amendment #3 - November 1 - 30, 2019**

**Debt Service**

**Estimated Revenue**

Total estimated revenues remained the same.

**Appropriations**

Total estimated appropriations remained the same.

# Amendment #3 – Capital Fund





**FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2019-2020  
 Amendment #3 - November 1 - 30, 2019  
 Capital Funds**

<b>ESTIMATED REVENUE</b>					
	Function	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	\$ 110,013.00	\$ -	\$ -	\$ 110,013.00
Charter School Capital Outlay	3397	1,214,934.00	0.00	0.00	1,214,934.00
Miscellaneous State Source	3399	9,005.00	140,048.00	0.00	149,053.00
District Interest/Excess Commission Property Tax	3412	0.00	330.12	0.00	330.12
Local Capital Improvement Tax	3413	28,671,127.85	0.00	0.00	28,671,127.85
Interest on Investments	3431	32,158.00	0.00	0.00	32,158.00
Impact Fees	3496	1,700,000.00	0.00	0.00	1,700,000.00
Fund Equity	2700	14,919,733.16	0.00	140,048.00	14,779,685.16
<b>Totals</b>		\$ 46,656,971.01	\$ 140,378.12	140,048.00	\$ 46,657,301.13
			Net Adjustment	330.12	
<b>APPROPRIATIONS</b>					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 6,420,885.25	\$ -	\$ -	\$ 6,420,885.25
Furniture / Fixtures / Equipment	7400 - 640	1,786,137.71	2,722.72	0.00	1,788,860.43
Motor Vehicles	7400 - 650	1,150,318.62	-	0.00	1,150,318.62
Improvements Other Than Bldgs.	7400 - 670	1,927,312.20	25,315.51	0.00	1,952,627.71
Remodeling & Renovations	7400 - 680	17,043,288.09	330.12	28,038.23	17,015,579.98
Transfer to General Fund	9700 - 910	6,067,027.51	-	0.00	6,067,027.51
Transfer to Debt Service Fund	9700 - 920	12,262,001.63	-	0.00	12,262,001.63
<b>Totals</b>		\$ 46,656,971.01	\$ 28,368.35	\$ 28,038.23	\$ 46,657,301.13
			Net Adjustment	330.12	

Adopted By Board: \_\_\_\_\_

\_\_\_\_\_  
 District Superintendent's Signature

## Capital Fund - Amendment # 3

Amendment #3 - November 1 - 30, 2019

### ESTIMATED REVENUES:

Total estimated revenues remained the same.

#### **Function Code 3300 - State Sources:**

\$ 140,048.00 - Increase estimated revenue budget for Educational Facilities Security Grant Remaining from FY2018/2019

(140,048.00) - Reduce Fund Equity for Educational Securities Grant Revenue

\$ 0.00

#### **Function Code 3400 - Local Sources:**

\$ 330.12 - Increase estimated revenue budget for Excess Commitments Property Tax

\$ 330.12 **Total Increase in Estimated Revenue**

### APPROPRIATIONS

Major Changes in the Appropriations budget are reflected as follows:

\$ (28,038.23) - Decrease appropriations in Remodeling and Renovations

25,315.51 - Increase appropriations in Improvements other than Buildings

2,722.72 - Increase appropriations budget for Furniture, Fixtures and Equipment

330.12 - Increase appropriations budget for Health and Safety

\$ 330.12 **Net Increase in appropriations budget**

\$ 0.00 **Budget Fund Balance remained the same**

# Amendment #3 – Food Service



**FLORIDA DEPARTMENT OF EDUCATION**  
**FINANCIAL MANAGEMENT SECTION**  
**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020**  
**SCHOOL DISTRICT OF INDIAN RIVER COUNTY**  
**Amendment #3 - November 1 - 30, 2019**  
**Food Service**

<b>ESTIMATED REVENUE</b>					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
National School Lunch Act	3260	\$ 8,701,934.61	\$ -	\$ -	\$ 8,701,934.61
USDA Donated Commodities	3265	533,017.00	0.00	0.00	533,017.00
Summer Food Service Program	3267	457,000.00	0.00	0.00	457,000.00
Fresh Fruit and Vegetables Program	3268	0.00	0.00	0.00	0.00
Food Service Supplement	3300	98,306.00	0.00	0.00	98,306.00
Interest on Investments	3431	20,000.00	0.00	0.00	20,000.00
Food Service Sales	3450	1,512,133.50	0.00	0.00	1,512,133.50
Food Service Sales - Other	3456	2,300.00	0.00	0.00	2,300.00
Food Service Sales - Catering	3457	4,600.00	0.00	0.00	4,600.00
Fund Equity	2700	1,249,678.00	0.00	0.00	1,249,678.00
<b>Totals</b>		\$ 12,578,969.11	\$ -	\$ -	\$ 12,578,969.11
<b>APPROPRIATIONS</b>					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	\$ 3,071,977.14	\$ -	\$ -	\$ 3,071,977.14
Employee Benefits	7600 - 200	1,140,875.93	0.00	0.00	1,140,875.93
Purchased Services	7600 - 300	271,685.75	0.00	0.00	271,685.75
Energy Services	7600 - 400	348,040.37	0.00	0.00	348,040.37
Materials and Supplies	7600 - 500	5,680,970.64	0.00	0.00	5,680,970.64
Capital Outlay	7600 - 600	1,141,820.14	0.00	0.00	1,141,820.14
Other Expenses	7600 - 700	375,209.19	0.00	0.00	375,209.19
Budgeted Fund Balance		548,389.95	0.00	0.00	548,389.95
<b>Totals</b>		\$ 12,578,969.11	\$ -	\$ -	\$ 12,578,969.11

Adopted By Board: \_\_\_\_\_

\_\_\_\_\_  
 District Superintendent's Signature

**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020**

**Amendment #3 - November 1 - 30, 2019**

**Food Service**

**Amendment #3 - November 1 - 30, 2019**

Total estimated revenues remained the same for the period November 1, 2019 through November 30, 2019.

**APPROPRIATIONS:**

Appropriations budget remained the same for the period November 1, 2019 through November 30, 2019.

**BUDGETED FUND BALANCE:**

Fund balance remained the same for the period November 1, 2019 through November 30, 2019.

# Amendment #3 – Federal Special Revenue



**FLORIDA DEPARTMENT OF EDUCATION  
FINANCIAL MANAGEMENT SECTION  
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020  
SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
AMENDMENT No. 3 - November 1 - 30, 2019  
Special Revenue - Other**

<b>ESTIMATED REVENUE</b>					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	\$ 181,866.16	\$ -	\$ -	\$ 181,866.16
Workforce Innovation & Opportunity Act	3221	153,962.13	-	-	153,962.13
Other Workforce Innovation & Opportunity Programs	3224	152,406.56		21.38	152,385.18
Teacher/Principal Train/Recruit (Title II)	3225	696,015.00	-	-	696,015.00
Individuals with Disabilities Education Act (IDEA)	3230	3,989,357.00	-	-	3,989,357.00
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,316,095.62	-	-	5,316,095.62
21st Century Schools	3242	88,009.04	117,226.00	-	205,235.04
Federal Through Local	3280	25,286.56	10,151.00	601.31	34,836.25
Emergency Immigrant Education Program (Title III)	3293	214,253.14	-	-	214,253.14
Federal Through State	3299	7,927.95	-	-	7,927.95
<b>Totals</b>		\$ 10,825,179.16	\$ 127,377.00	\$ 622.69	\$ 10,951,933.47
			Net Change	126754.31	
<b>APPROPRIATIONS</b>					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 5,555,635.65	\$ 9,528.31	\$ -	\$ 5,565,163.96
Pupil Personnel Services	6100	1,214,697.06	-	-	1,214,697.06
Instructional & Media Services	6200	4,935.42	-	-	4,935.42
Instructional & Curriculum Development	6300	2,016,495.28	-	-	2,016,495.28
Instructional Staff Training	6400	1,394,553.32	300.00	-	1,394,853.32
General Administration	7200	431,661.96	-	-	431,661.96
Central Services	7700	10,240.00	-	-	10,240.00
Transportation Services	7800	117,488.03	-	-	117,488.03
Community Services	9100	79,472.44	116,926.00	-	196,398.44
<b>Totals</b>		\$ 10,825,179.16	\$ 126,754.31	\$ -	\$ 10,951,933.47

Adopted By Board: \_\_\_\_\_

\_\_\_\_\_  
District Superintendent's Signature

**AMENDMENT No. 3 - November 1 - 30, 2019**

**Special Revenue - Other**

**ESTIMATED REVENUES:**

Total estimated revenues Increased by \$126,754.31 for the period of November 1, 2019 through November 30, 2019.

**Revenue Code 3224- Other Workforce Innovation & Opportunity Programs (WBLE)**

\$ (21.38) -Other Workforce Innovation & Opportunity Programs (WBLE) 2018-2019: Decrease estimated revenue for grant close out.

**Revenue Code 3242 - 21st. Century**

\$ 117,226.00 - 21st Century-SES/TCE 2019-2020: Increase estimated revenue per FLDOE approved Project Award Notification dated 11/2

**Revenue Code 3280 - Federal Through Local**

\$ (601.31) - YMHFAT 2018-2019: Decrease estimated revenue for grant close out.

10,151.00 - YMHFAT 2019-2020: increase estimated revenue for approved expenditures from the Youth Mental Health Administration

\$ 9,549.69

\$ 126,754.31 Total net change in estimated revenue for the period November 1- 30, 2019.

**APPROPRIATIONS:**

Appropriation changes reflect the amendment to functions for the grants amended to the estimated revenue listed above and for function shifts to cover grant expenditures through November 30, 2019



**Amendment #3 – Insurance Fund**



**FLORIDA DEPARTMENT OF EDUCATION  
FINANCIAL MANAGEMENT SECTION  
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020  
Amendment # 3 - November 1 - 30, 2019  
Internal Service Fund - Employee Benefit Insurance Trust**

<b>ESTIMATED REVENUE</b>					
	<b>Revenue Code</b>	<b>Present Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Revised Budget</b>
Misc. Federal Direct-Capitations/Rebates	3199	\$ 137,100.00			\$ 137,100.00
Premium Revenue	3483-3489	22,198,875.00			22,198,875.00
Interest on Investments	3431	124,700.00			124,700.00
Other Misc Local Sources	3495	75,000.00			75,000.00
Reinsurance Recovery	3742	68,000.00			68,000.00
RX Refunds/Rebates	3743	1,350,000.00			1,350,000.00
Fund Balance		4,631,004.25			4,631,004.25
<b>Totals</b>		\$ 28,584,679.25	0.00	0.00	\$ 28,584,679.25
<b>APPROPRIATIONS</b>					
	<b>Object</b>	<b>Present Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Revised Budget</b>
Salaries and Benefits	100/101/210/211/ 220/221/240/241	\$ 213,331.47			\$ 213,331.47
Premium Expense	230/231	3,243,800.00			3,243,800.00
Professional and Technical Services	310	1,706,525.00			1,706,525.00
Travel	330	3,550.00			3,550.00
Communication Services	3790	800.00			800.00
Care Here-Site Expenses	350-430	7,010.00			7,010.00
Supplies	5100	36,550.00			36,550.00
Care Here - Construction	630	800.00			800.00
Facilities Construction	630	15,000.00			15,000.00
Furn/Fix/Eq - Capitalized	641	1,000.00			1,000.00
Furn/Fix/Eq - Non Capitalized	642	200.00			200.00
Tech Related Furn/Fix/Eq-Non Capitalized	649	500.00			500.00
Dues and Fees	7300	1,740.00			1,740.00
Claims Expense	770/7788	18,303,700.00			18,303,700.00
Miscellaneous Expense-Transitional Reinsurance	790	7,030.00			7,030.00
Fund Balance	2763	5,043,142.78			5,043,142.78
<b>Totals</b>		\$ 28,584,679.25	0.00	0.00	\$ 28,584,679.25

Adopted By Board: \_\_\_\_\_

\_\_\_\_\_  
District Superintendent's Signature

**Amendment # 3 - November 1 - 30, 2019**  
**Internal Service Fund - Employee Benefit Insurance Trust**

**Estimated Revenue**

Total estimated revenues remained the same.

**Appropriations**

Total appropriations remained the same.

**Fund Balance**

There was no change to the Fund Balance.

# Amendment #3 – Enterprise Fund



**FLORIDA DEPARTMENT OF EDUCATION  
FINANCIAL MANAGEMENT SECTION  
AMENDMENT TO SCHOOL DISTRICT BUDGET**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
Amendment #3 - November 1 - 30, 2019  
Enterprise Funds - Extended Day**

<b>ESTIMATED REVENUE</b>					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Interest on Investments	3431	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Charges for Services/Child Care Fees	3481/3473	1,047,327.17	0.00	0.00	1,047,327.17
Net Assets	2700	905,652.23	0.00	0.00	905,652.23
<b>Totals</b>		\$ 1,957,979.40	\$ -	\$ -	\$ 1,957,979.40
<b>APPROPRIATIONS</b>					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	9100 - 100	\$ 697,575.75	\$ -	\$ -	\$ 697,575.75
Employee Benefits	9100 - 200	145,436.82	0.00	0.00	145,436.82
Purchased Services	9100 - 300	47,933.01	0.00	0.00	47,933.01
Materials and Supplies	9100 - 500	113,660.91	200.00	0.00	113,860.91
Capital Outlay	9100 - 600	13,740.25	0.00	200.00	13,540.25
Other Expenses	9100 - 700	501.00	0.00	0.00	501.00
Budgeted Fund Balance		939,131.66	0.00	0.00	939,131.66
<b>Totals</b>		\$ 1,957,979.40	\$ 200.00	\$ 200.00	\$ 1,957,979.40

Adopted By Board:

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District Superintendent's Signature

**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020**

**Amedment # 3 - November 1 - 30, 2019**

Enterprise Funds - Extended Day

**ESTIMATED REVENUES:**

Total estimated revenues remained the same.

**APPROPRIATIONS:**

Changes in the Appropriations Budget are reflected as follows:

200.00	- Increase appropriations budget in Material and Supplies
(200.00)	- Decrease appropriations budget for Capital Outlay
<u>\$</u>	<u>-</u> No change in Appropriations Budget

**BUDGETED FUND BALANCE:**

There was no change to Budgeted Fund Balance.