

MEMORANDUM

February 25, 2020

TO: The Honorable Chair and Members of The School Board of Indian River County, Florida

FROM: David K. Moore, Superintendent of Schools

SUBJECT: Budget Amendments for the period ending December 31, 2019

Attached you will find the budget amendment package for the period ending December 31, 2019 to be adopted by the Board on February 25, 2020.

Amendment #4 - General Fund

Amendment #4 - Debt Service

Amendment #4 - Capital Fund

Amendment #4 - Food Service

Amendment #4 - Federal Special

Amendment #4 - Insurance Fund

Amendment #4 - Enterprise Fund

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M#006-20

Amendment #4 - General Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
General Fund

ESTIMATED REVENUE					
	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	100,914,085.19	8,195.53	0.00	100,922,280.72
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
Grand Totals		\$ 172,884,045.32	\$ 8,195.53	\$ -	\$ 172,892,240.85

APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 108,717,896.37	\$ -	\$ 1,153,378.48	\$ 107,564,517.89
Pupil Personnel Services	6100	4,168,703.85	0.00	58,038.86	4,110,664.99
Instructional Media Services	6200	2,018,914.00	185,439.14	0.00	2,204,353.14
Instructional Curriculum Development	6300	4,593,115.41	0.00	138,369.64	4,454,745.77
Instructional Staff Training	6400	1,772,573.96	0.00	14,099.19	1,758,474.77
Instructional Related Technology	6500	1,606,015.33	13,460.75	0.00	1,619,476.08
Board of Education	7100	1,080,018.63	33,398.06	0.00	1,113,416.69
General Administration	7200	891,649.09	0.00	455,944.33	435,704.76
School Administration	7300	9,065,110.25	184,773.48	0.00	9,249,883.73
Facilities Acquisition and Construction	7400	685,427.86	10,209.91	0.00	695,637.77
Fiscal Services	7500	1,184,234.28	140,760.84	0.00	1,324,995.12
Central Services	7700	2,077,730.87	274,556.78	0.00	2,352,287.65
Transportation Services	7800	5,108,827.01	368,887.25	0.00	5,477,714.26
Operation Services	7900	13,495,122.34	395,197.22	0.00	13,890,319.56
Maintenance Services	8100	3,684,259.74	239,369.72	0.00	3,923,629.46
Administrative Technology Services	8200	4,845,308.63	0.00	18,027.12	4,827,281.51
Budgeted Fund Balance		7,889,137.70	0.00	0.00	7,889,137.70
Grand Totals		\$ 172,884,045.32	\$ 1,846,053.15	\$ 1,837,857.62	\$ 172,892,240.85

Net Adjustment 8,195.53

Fund Balance as a percentage of Revenue 5.27%

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
General Fund

ESTIMATED REVENUES

Total estimated revenues increased by \$8,195.53.

Object Code 3400 - Local Sources:

\$	6,095.53	- Increase estimated revenue budget for payroll reimbursement - VBHS and SRHS
	<u>2,100.00</u>	- Increase estimated revenue budget for Professional Development Alternative Certification Program
\$	<u>8,195.53</u>	

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

\$	5,417.25	- Increase appropriations budget for Payroll Reimbursements - VBHS
	271.86	- Increase appropriations budget for Payroll Reimbursements - SRHS
	406.42	- Increase appropriations budget for Payroll Reimbursements - OMS
	2,100.00	- Increase appropriations budget for Professional Development Alternative Certification Program
	(803,622.61)	- Decrease appropriations reserve budget:
	594,972.85	- Increase appropriations budget for Charter Schools 2nd Calc Adjustments
	15,000.00	- Increase appropriations budget for Exceptional Student Education CPI Training Materials
	27,999.03	- Increase appropriations budget for St Peter's and IRCHS Security Grant
	65,000.00	- Increase appropriations budget for Additional ESE Teacher Allocation - Cabinet Approved
	5,000.00	- Increase appropriations budget for Fronting SRHS Athletic Field Trips - To be Reimbursed by Internal funds
	<u>95,650.73</u>	- Increase appropriations budget for Print shop Supplies Orders - To be Reimbursed
\$	<u>8,195.53</u>	Net Increase in appropriations budget.

Most changes to functions were due to realigning salary and benefit accounts

BUDGETED FUND BALANCE:

\$ - Fund Balance remained the same.

Amendment #4 – Debt Service



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 December 1 - 31, 2019
Debt Service Fund

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
Totals		\$ 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
Totals		\$ 25,771,421.82	\$ -	\$ -	\$ 25,771,421.82

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 December 1 - 31, 2019
Debt Service Fund

Estimated Revenue

Total estimated revenues remained the same for the period.

Appropriations

Total estimated appropriations remained the same for the period.

Amendment #4 – Capital Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
Capital Fund

ESTIMATED REVENUE					
	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	-	-	1,214,934.00
Miscellaneous State Source	3399	149,053.00	-	-	149,053.00
District Interest/Excess Commission Property Tax	3412	330.12	-	-	330.12
Local Capital Improvement Tax	3413	28,671,127.85	-	-	28,671,127.85
Interest on Investments	3431	32,158.00	-	-	32,158.00
Impact Fees	3496	1,700,000.00	-	-	1,700,000.00
Refund-Prior Year Expense	3497	0.00	59.90	-	59.90
Fund Equity	2700	14,779,685.16	-	-	14,779,685.16
Totals		\$ 46,657,301.13	\$ 59.90	-	\$ 46,657,361.03

APPROPRIATIONS					
	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	1,788,860.43	-	4,565.35	1,784,295.08
Motor Vehicles	7400 - 650	1,150,318.62	-	-	1,150,318.62
Improvements Other Than Bldgs.	7400 - 670	1,952,627.71	60,190.47	-	2,012,818.18
Remodeling & Renovations	7400 - 680	17,015,579.98	-	55,565.22	16,960,014.76
Transfer to General Fund	9700 - 910	6,067,027.51	-	-	6,067,027.51
Transfer to Debt Service Fund	9700 - 920	12,262,001.63	-	-	12,262,001.63
Totals		\$ 46,657,301.13	\$ 60,190.47	\$ 60,130.57	\$ 46,657,361.03

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020

Amendment #4 - December 1 - 31, 2019

Capital Fund

ESTIMATED REVENUES

Total estimated revenues increased by \$59.90.

Function Code 3400 - Local Sources:

\$	59.90	- Increase estimated revenue budget for reimbursement St. Edwards Security Lock Boxes
\$	<u>59.90</u>	Total Increase in Estimated Revenue

APPROPRIATIONS

Major Changes in the Appropriations budget are reflected as follows:

\$	(55,565.22)	- Decrease appropriations in Remodeling and Renovations
	(4,565.35)	- Decrease appropriations budget for Furniture, Fixtures and Equipment
	<u>60,190.47</u>	- Increase appropriations in Improvements other than Buildings
\$	<u>59.90</u>	Net Increase in appropriations budget

BUDGETED FUND BALANCE:

\$	<u>(0.00)</u>	Budget Fund Balance remained the same
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Amendment #4 – Food Service



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
Food Nutrition Fund

ESTIMATED REVENUE					
	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
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
Totals		\$ 12,578,969.11	\$ -	\$ -	\$ 12,578,969.11
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	\$ 3,071,977.14	\$ 675.00	\$ -	\$ 3,072,652.14
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	1,086.10	270,599.65
Energy Services	7600 - 400	348,040.37	0.00	0.00	348,040.37
Materials and Supplies	7600 - 500	5,680,970.64	579.70	0.00	5,681,550.34
Capital Outlay	7600 - 600	1,141,820.14	0.00	168.60	1,141,651.54
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
Totals		\$ 12,578,969.11	\$ 1,254.70	\$ 1,254.70	\$ 12,578,969.11

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
Food Nutrition Fund

Estimated Revenues

Total estimated revenues remained the same for the period.

APPROPRIATIONS:

Changes in the Appropriations budget are reflected as follows:

\$	675.00	- Increase appropriations budget for Salaries
	(1,086.10)	- Decrease appropriations budget for Purchased Services
	579.70	- Increase appropriations budget for Materials and Supplies
	(168.60)	- Decrease appropriations budget for Capital Outlay
<u>\$</u>	<u>0.00</u>	Net Decrease in Appropriations Budget.

BUDGETED FUND BALANCE:

Fund balance remained the same for the period.

Amendment #4 – Federal Special Revenue



**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
 AMENDMENT #4 - December 1 - 31, 2019
 Special Revenue Fund - Other**

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	\$ 181,866.16	\$ 13,862.00	\$ -	\$ 195,728.16
Workforce Innovation & Opportunity Act	3221	153,962.13	-	-	153,962.13
Other Workforce Innovation & Opportunity Programs	3224	152,385.18	-	-	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	-	25,410.12	5,290,685.50
21st Century Schools	3242	205,235.04	-	-	205,235.04
Federal Through Local	3280	34,836.25	0.50	-	34,836.75
Emergency Immigrant Education Program (Title III)	3293	214,253.14	-	-	214,253.14
Federal Through State	3299	7,927.95	-	-	7,927.95
Totals		\$ 10,951,933.47	\$ 13,862.50	\$ 25,410.12	\$ 10,940,385.85
		Net Change	\$ (11,547.62)		
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 5,565,163.96	\$ -	\$ 7,501.26	\$ 5,557,662.70
Pupil Personnel Services	6100	1,214,697.06	-	11,683.78	1,203,013.28
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	1,394,853.32	0.01	-	1,394,853.33
General Administration	7200	431,661.96	-	1,962.59	429,699.37
Central Services	7700	10,240.00	-	-	10,240.00
Transportation Services	7800	117,488.03	9,600.00	-	127,088.03
Community Services	9100	196,398.44	-	-	196,398.44
Totals		\$ 10,951,933.47	\$ 9,600.01	\$ 21,147.63	\$ 10,940,385.85
		Net Change	\$ (11,547.62)		

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
AMENDMENT #4 - December 1 - 31, 2019
Special Revenue Fund - Other

ESTIMATED REVENUES:

Total estimated revenues decreased by \$11,547.62.

Revenue Code 3201 - Vocational Education Acts

\$ 13,862.00 - Carl Perkins-Career/Tech 2019-2020: Increase per Project Award Notification dated 12/17/19
\$ 13,862.00

Revenue Code 3240 - Title I & Title IV

\$ (16,355.71) - Title I - Part C - Migrant Education Program 2018-2019: Decrease estimated revenue for grant close out.
\$ (9,054.41) - Title I - Part A- Unified School Improvement 2018-2019: Decrease estimated revenue for grant close out.
\$ (25,410.12)

Revenue Code 3280 - Federal Through Local

0.50 - YMHFAT 2019-2020: increase estimated revenue per deposit made on 11/13/19
\$ 0.50

\$ (11,547.62) Total net change in estimated revenue for the period December 1- 31, 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 December 31, 2019

Amendment #4 – Insurance Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
Internal Service Fund - Employee Benefit Insurance Trust

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
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
Totals		\$ 28,584,679.25	\$ -	\$ -	\$ 28,584,679.25
APPROPRIATIONS					
	Object	Present Budget	Increase	Decrease	Revised Budget
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
Totals		\$ 28,584,679.25	\$ -	\$ -	\$ 28,584,679.25

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #4 - December 1 - 31, 2019
Internal Service Fund - Employee Benefit Insurance Trust

ESTIMATED REVENUES

Total estimated revenues remained the same for the period.

APPROPRIATIONS

Total appropriations remained the same for the period.

BUDGETED FUND BALANCE

There was no change to the Fund Balance.

Amendment #4 – Enterprise Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO SCHOOL DISTRICT BUDGET FY 201
Amendment #4 - December 1 - 31, 2019
Enterprise Funds - Extended Day

ESTIMATED REVENUE					
	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
Totals		\$ 1,957,979.40	\$ -	\$ -	\$ 1,957,979.40
APPROPRIATIONS					
	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	100.00	0.00	48,033.01
Materials and Supplies	9100 - 500	113,860.91	0.00	505.00	113,355.91
Capital Outlay	9100 - 600	13,540.25	225.00	0.00	13,765.25
Other Expenses	9100 - 700	501.00	180.00	0.00	681.00
Budgeted Fund Balance		939,131.66	0.00	0.00	939,131.66
Totals		\$ 1,957,979.40	\$ 505.00	\$ 505.00	\$ 1,957,979.40

Adopted By Board:

District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT I

Amendment #4 - December 1 - 31, 2019

Enterprise Funds - Extended Day

ESTIMATED REVENUES

Total estimated revenues remained the same for the period.

APPROPRIATIONS

Changes in the Appropriations Budget are reflected as follows:

\$	100.00	- Increase appropriations budget in Purchased Services
	(505.00)	- Decreased appropriations budget in Material and Supplies
	225.00	- Increase appropriations budget for Capital Outlay
	180.00	- Increase appropriations budget in Other Expenses
<u>\$</u>	<u>-</u>	No change in Appropriations Budget

BUDGETED FUND BALANCE

\$ - Fund Balance remained the same.