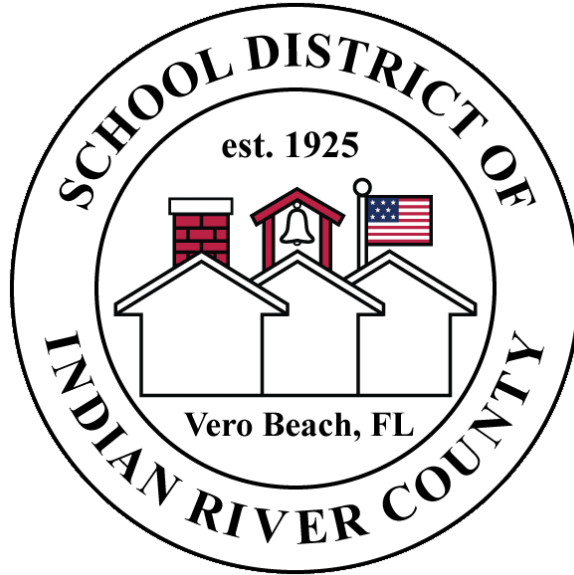


Amendment #5 - General Fund



**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
 Amendment #5 - January 1 - 31, 2020
 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	35,639.00	0.00	48,231,720.62
Local Sources	3400	100,922,280.72	70,696.01	0.00	100,992,976.73
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	46,321.77	0.00	17,078,172.77
Non-spendable	2710	-	331,214.24	0.00	331,214.24
Grand Totals		\$ 172,892,240.85	\$ 483,871.02	\$ -	\$ 173,376,111.87
		Net Revenue Adj.	\$ 106,335.01		
		Net Adjustments	\$ 483,871.02		

APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 107,564,517.89	\$ -	\$ 1,094,619.49	106,469,898.40
Pupil Personnel Services	6100	4,110,664.99	110,745.66	0.00	4,221,410.65
Instructional Media Services	6200	2,204,353.14	0.00	13,348.65	2,191,004.49
Instructional Curriculum Development	6300	4,454,745.77	0.00	1,287.27	4,453,458.50
Instructional Staff Training	6400	1,758,474.77	408.41	0.00	1,758,883.18
Instructional Related Technology	6500	1,619,476.08	1,280.24	0.00	1,620,756.32
Board of Education	7100	1,113,416.69	0.00	41,740.61	1,071,676.08
General Administration	7200	435,704.76	132,347.59	0.00	568,052.35
School Administration	7300	9,249,883.73	70,400.35	0.00	9,320,284.08
Facilities Acquisition and Construction	7400	695,637.77	611.75	0.00	696,249.52
Fiscal Services	7500	1,324,995.12	21,870.05	0.00	1,346,865.17
Central Services	7700	2,352,287.65	79,171.30	0.00	2,431,458.95
Transportation Services	7800	5,477,714.26	0.00	263,309.44	5,214,404.82
Operation Services	7900	13,890,319.56	34,872.51	0.00	13,925,192.07
Maintenance Services	8100	3,923,629.46	2,777.18	0.00	3,926,406.64
Administrative Technology Services	8200	4,827,281.51	12,477.20	0.00	4,839,758.71
Transfers	9700	0.00	1,100,000.00	0.00	1,100,000.00
Non Spendable Fund Balance		0.00	331,214.24	0.00	331,214.24
Budgeted Fund Balance		7,889,137.70	0.00	0.00	7,889,137.70
Grand Totals		\$ 172,892,240.85	\$ 1,898,176.48	\$ 1,414,305.46	\$ 173,376,111.87

Net Approp. Adj. 152,656.78
 Net Adjustment 483,871.02
 Fund Balance as a percentage of Revenue 5.26%

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020

Amendment #5 - January 1 - 31, 2020

General Fund

ESTIMATED REVENUES

Total estimated revenues increased by \$106,335.301

Object Code 3300 - State Sources:

\$ 35,753.00 - Increase estimated revenue budget due to actual Workforce Education Performance Incentives
(114.00) - Decrease estimated revenue budget for Instructional Leadership and Faculty Development Grant
\$ 35,639.00

Object Code 3400 - Local Sources:

\$ 57,600.00 - Increase estimated revenue budget for Treasure Coast Technical College student fees and rental income
4,750.00 - Increase estimated revenue budget for Science on the Go Grant
7,454.83 - Increase estimated revenue budget for Payroll Reimbursement - VBHS and SRHS
891.18 - Increase estimated revenue budget for Payroll Reimbursement - TCE
\$ 70,696.01

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

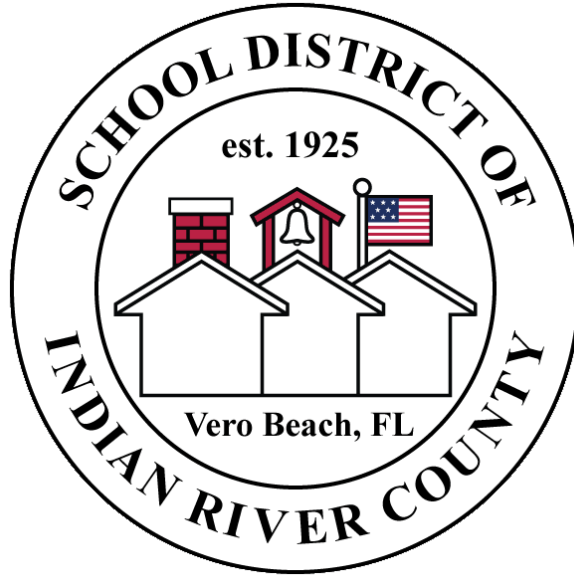
\$ 4,972.69 - Increase appropriations budget for payroll reimbursements - VBHS (ticker sellers, athletic event workers)
2,482.14 - Increase appropriations budget for payroll reimbursements - SRHS (ticker sellers, athletic event workers)
891.18 - Increase appropriations budget for payroll reimbursements - TCE (ticker sellers, athletic event workers)
4,750.00 - Increase appropriations budget for Science on the Go Grant
(114.00) - Decrease appropriations budget for Instructional leadership and Faculty Development Grant
(2,354,108.57) - Decrease appropriations reserve budget:
1,100,000.00 - Increase appropriations budget for transfer to Health Insurance Fund
1,079,790.61 - Increase appropriations budget for performance pay
20,000.00 - Increase appropriations budget for Community Partnership for Dodgertown Elementary
11,516.08 - Increase appropriations budget to TCTC for current value of vehicle transferred to District Office
8,466.00 - Increase appropriations budget for Neola invoices
8,300.00 - Increase appropriations budget for District share of SRO gun safes
4,482.67 - Increase appropriations budget for Superintendent moving expense reimbursement
3,051.06 - Increase appropriations budget for Mental Health allocation FEFP adjustment
2,500.00 - Increase appropriations budget for Superintendent copier (separate from curriculum)
1,373.00 - Increase appropriations budget for student field trips
144,600.23 - Increase appropriation reserve budget for over appropriated accounts
63,382.15 - Increase appropriation reserve budget for capital buyback of equipment
46,321.77 - Increase appropriation reserve budget for increase to fund equity
\$ 152,657.01 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 #5 – Debt Service



**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
 Amendment #5 January 1 - 31, 2020
 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 #5 January 1 - 31, 2020
Debt Service Fund

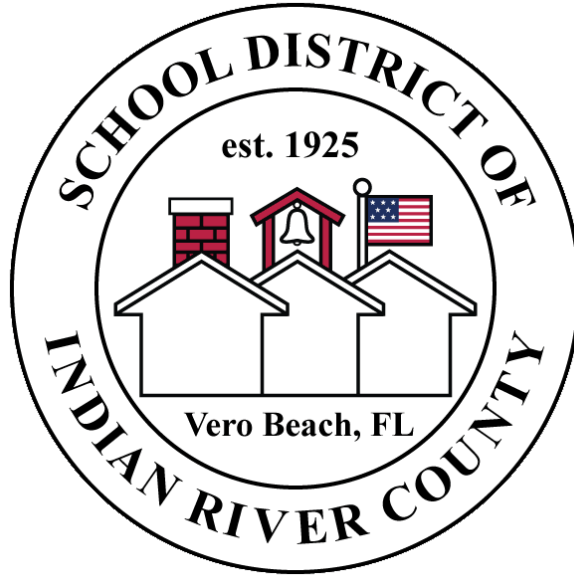
Estimated Revenue

Total estimated revenues remained the same for the period.

Appropriations

Total estimated appropriations remained the same for the period.

Amendment #5 – Capital Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #5 - January 1 - 31, 2020
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	7,621.29	-	7,951.41
Local Capital Improvement Tax	3413	28,671,127.85	-	-	28,671,127.85
Interest on Investments	3431	32,158.00	168,009.31	-	200,167.31
Impact Fees	3496	1,700,000.00	-	-	1,700,000.00
Refund-Prior Year Expense	3497	59.90	-	-	59.90
Insurance Loss Recoveries	3740	0.00	3,145.00	-	3,145.00
Fund Equity	2700	14,779,685.16	-	-	14,779,685.16
Totals		\$ 46,657,361.03	\$ 178,775.60	-	\$ 46,836,136.63

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 6,420,885.25	\$ 53,362.45	\$ -	\$ 6,474,247.70
Furniture / Fixtures / Equipment	7400 - 640	1,784,295.08	-	28,726.86	1,755,568.22
Motor Vehicles	7400 - 650	1,150,318.62	-	-	1,150,318.62
Improvements Other Than Bldgs.	7400 - 670	2,012,818.18	46,869.82	-	2,059,688.00
Remodeling & Renovations	7400 - 680	16,960,014.76	107,270.19	-	17,067,284.95
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
Transfer to Food Service Fund	9700 - 940	0.00	-	-	0.00
Restricted Fund Balance	2700	0.00	-	0.00	0.00
Totals		\$ 46,657,361.03	\$ 207,502.46	\$ 28,726.86	\$ 46,836,136.63

Net Adjustment 178,775.60

Adopted By Board: _____

District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020

Amendment #5 - January 1 - 31, 2020

Capital Fund

ESTIMATED REVENUES

Total estimated revenues increased by \$178,775.60.

Function Code 3400 - Local Sources:

\$	7,621.29	- Increase estimated revenue budget for District Interest/Excess Commissions Property Tax
	168,009.31	- Increase estimated revenue budget for Interest Collections
<u>\$</u>	<u>175,630.60</u>	Net Increase estimated Local Sources

Function Code 3700 - Other Financing Sources:

	3,145.00	- Increase estimated revenue budget for Insurance reimbursement Citrus Elementary Fence
<u>\$</u>	<u>3,145.00</u>	Net Increase estimated Other Financing Sources
<u>\$</u>	<u>178,775.60</u>	Total Increase in Estimated Revenue

APPROPRIATIONS

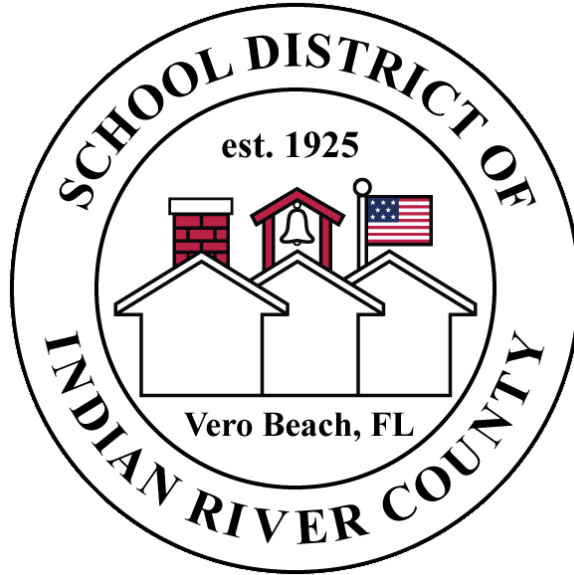
Major Changes in the Appropriations budget are reflected as follows:

\$	53,362.45	- Increase appropriations for Impact Fees and Interest collection
	(28,726.86)	- Decrease appropriations budget for Furniture, Fixtures and Equipment
	46,869.82	- Increase appropriations in Improvements other than Buildings
	107,270.19	- Increase appropriations budget for Remodeling and Renovations
<u>\$</u>	<u>178,775.60</u>	Net Increase in appropriations budget

BUDGETED FUND BALANCE:

<u>\$</u>	<u>-</u>	Budget Fund Balance remained the same
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Amendment #5 – Food Service



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020
Amendment #5 - January 1 - 31, 2020
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	\$ 3,072,652.14	0.00	0.00	\$ 3,072,652.14
Employee Benefits	7600 - 200	1,140,875.93	0.00	0.00	1,140,875.93
Purchased Services	7600 - 300	270,599.65	0.00	2,150.00	268,449.65
Energy Services	7600 - 400	348,040.37	3,000.00	0.00	351,040.37
Materials and Supplies	7600 - 500	5,681,550.34	0.00	850.00	5,680,700.34
Capital Outlay	7600 - 600	1,141,651.54	0.00	0.00	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	\$ 3,000.00	\$ 3,000.00	\$ 12,578,969.11

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020
Amendment #5 - January 1 - 31, 2020
Food Nutrition Fund

Estimated Revenues

Total estimated revenues remained the same for the period.

APPROPRIATIONS:

Changes in the Appropriations budget are reflected as follows:

\$	(2,150.00)	- Decrease appropriations budget for Purchased Services
	3,000.00	- Increase appropriations budget for Energy Services
	(850.00)	- Decrease appropriations budget for Materials and Supplies
	<u>0.00</u>	Net Decrease in Appropriations Budget.

BUDGETED FUND BALANCE:

Fund balance remained the same for the period.

Amendment #5 – 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 #5 - January 1 - 31, 2020
 Special Revenue Fund - Other**

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	\$ 195,728.16	\$ -	\$ -	\$ 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	5,290,685.50	27,298.00	-	5,317,983.50
21st Century Schools	3242	205,235.04	36,984.97	-	242,220.01
Federal Through Local	3280	34,836.75	-	-	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		\$ 10,940,385.85	\$ 64,282.97	\$ -	\$ 11,004,668.82
		Net Change	\$ 64,282.97		
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 5,557,662.70	\$ 20,298.00	\$ -	\$ 5,577,960.70
Pupil Personnel Services	6100	1,203,013.28	-	-	1,203,013.28
Instructional & Media Services	6200	4,935.42	-	-	4,935.42
Instructional & Curriculum Development	6300	2,016,495.28	7,000.00	-	2,023,495.28
Instructional Staff Training	6400	1,394,853.33	-	1,295.84	1,393,557.49
General Administration	7200	429,699.37	-	-	429,699.37
Central Services	7700	10,240.00	-	-	10,240.00
Transportation Services	7800	127,088.03	-	6,865.76	120,222.27
Community Services	9100	196,398.44	45,146.57	-	241,545.01
Totals		\$ 10,940,385.85	\$ 72,444.57	\$ 8,161.60	\$ 11,004,668.82
		Net Change	\$ 64,282.97		

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
AMENDMENT #5 - January 1 - 31, 2020
Special Revenue Fund - Other

ESTIMATED REVENUES:

Total estimated revenues decreased by \$64,283.47

Revenue Code 3240 - Title I & Title IV

\$ 27,298.00 - Title I - Basic 2019-2020: Increase estimated revenue per Project Award Notification dated 11/5/19.
\$ 27,298.00

Revenue Code 3242 - 21st. Century

\$ 74,879.00 - 21st Century-Pelican Island Elementary 2019-2020: Increase estimated revenue - correction to revenue code posted in November, 2019
(10,117.91) - 21st Century-Sebastian Elementary/Treasure Coast Elementary 2018-2019: Decrease estimated revenue for grant close out.
(27,776.12) - 21st Century-Pelican Island Elementary 2018-2019: Decrease estimated revenue for grant close out.
\$ 36,984.97

\$ 64,282.97 Total net change in estimated revenue for the period January 1- 31, 2020.

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 January 31, 2020

Amendment #5 – Insurance Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #5 - January 1 - 31, 2020
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 #5 - January 1 - 31, 2020
Internal Service Fund - Employee Benefit Insurance Trust

Amendment #5 - January 1 - 31, 2020

ESTIMATED REVENUES

Total estimated revenues remained the same for the period.

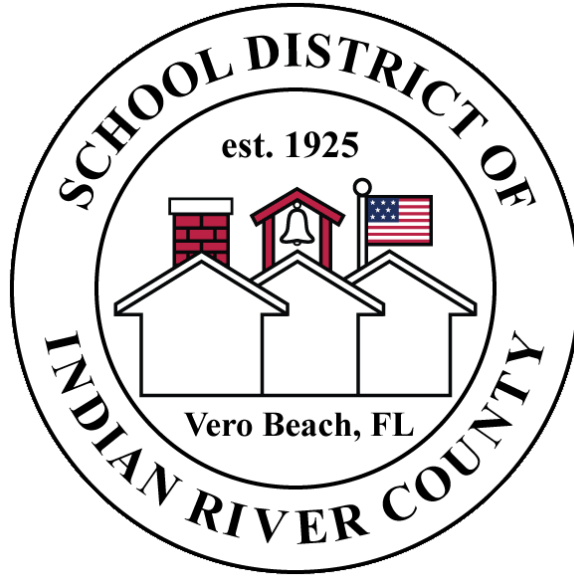
APPROPRIATIONS

Total appropriations remained the same for the period.

BUDGETED FUND BALANCE

There was no change to the Fund Balance.

Amendment #5 – Enterprise Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO SCHOOL DISTRICT BUDGET FY 201
Amendment #5 - January 1 - 31, 2020
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	12,329.68	893,322.55
Totals		\$ 1,957,979.40	\$ -	\$ 12,329.68	\$ 1,945,649.72
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	48,033.01	535.00	0.00	48,568.01
Materials and Supplies	9100 - 500	113,355.91	0.00	405.00	112,950.91
Capital Outlay	9100 - 600	13,765.25	50.00	0.00	13,815.25
Other Expenses	9100 - 700	681.00	0.00	180.00	501.00
Budgeted Fund Balance		939,131.66	0.00	12,329.68	926,801.98
Totals		\$ 1,957,979.40	\$ 585.00	\$ 12,914.68	\$ 1,945,649.72
Net Change				\$ 12,329.68	

Adopted By Board:

District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT I

Amendment #5 - January 1 - 31, 2020

Enterprise Funds - Extended Day

ESTIMATED REVENUES

\$ (12,329.68) Decreased Net Assets to match Ending Fund Balance on AFR 2018-2019

APPROPRIATIONS

Changes in the Appropriations Budget are reflected as follows:

\$ 535.00 - Increase appropriations budget in Purchased Services
(405.00) - Decreased appropriations budget in Material and Supplies
50.00 - Increase appropriations budget for Capital Outlay
(180.00) - Decreased appropriations budget in Other Expenses
\$ - No change in Appropriations Budget

BUDGETED FUND BALANCE

\$ (12,329.68) Decreased Budgeted Fund Balance to match Ending Fund Balance on AFR 2018-2019