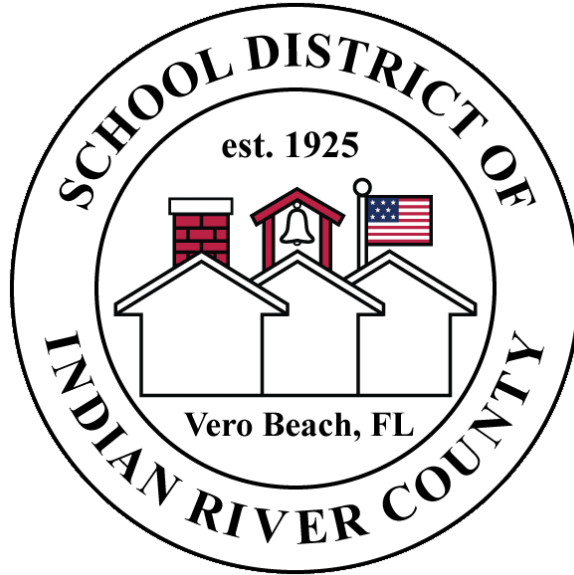


Amendment #9 - General Fund



FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
 Amendment #9 - May 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	48,297,908.62	0.00	245,385.00	48,052,523.62
Local Sources	3400	101,124,648.86	158,439.37	0.00	101,283,088.23
Transfers	3600	6,067,027.51	0.00	0.00	6,067,027.51
Other Financing Sources	3700	930,847.38	106,761.30	0.00	1,037,608.68
Fund Equity	2700	18,396,777.06	0.00	0.00	18,396,777.06
Non-spendable	2710	331,214.24	0.00	0.00	331,214.24
Grand Totals		\$ 175,773,423.67	\$ 265,200.67	\$ 245,385.00	\$ 175,793,239.34
		Net Revenue	\$ 19,815.67		
APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 107,193,409.58	\$ -	\$ 775,856.54	\$ 106,417,553.04
Pupil Personnel Services	6100	4,352,401.21	49,681.77	0.00	4,402,082.98
Instructional Media Services	6200	2,235,570.44	18,668.93	0.00	2,254,239.37
Instructional Curriculum Development	6300	4,825,822.26	71,951.28	0.00	4,897,773.54
Instructional Staff Training	6400	1,760,700.99	9,397.44	0.00	1,770,098.43
Instructional Related Technology	6500	1,658,320.55	0.00	8,344.43	1,649,976.12
Board of Education	7100	1,071,068.91	25,710.64	0.00	1,096,779.55
General Administration	7200	781,763.64	230,127.04	0.00	1,011,890.68
School Administration	7300	9,330,831.77	126,448.83	0.00	9,457,280.60
Facilities Acquisition and Construction	7400	698,728.39	3,958.80	0.00	702,687.19
Fiscal Services	7500	1,384,481.24	5,723.30	0.00	1,390,204.54
Food Services	7600	23,423.34	0.00	0.00	23,423.34
Central Services	7700	2,598,775.08	23,131.85	0.00	2,621,906.93
Transportation Services	7800	5,483,708.71	65,321.87	0.00	5,549,030.58
Operation Services	7900	14,027,932.70	71,451.72	0.00	14,099,384.42
Maintenance Services	8100	3,911,421.22	32,134.90	0.00	3,943,556.12
Administrative Technology Services	8200	4,859,086.10	70,308.27	0.00	4,929,394.37
Transfers	9700	1,355,625.60	0.00	0.00	1,355,625.60
Non Spendable Fund Balance		331,214.24	0.00	0.00	331,214.24
Budgeted Fund Balance		7,889,137.70	0.00	0.00	7,889,137.70
Grand Totals		\$ 175,773,423.67	\$ 804,016.64	\$ 784,200.97	\$ 175,793,239.34
		Net Adjustment	19,815.67		

Fund Balance as a percentage of Revenue 5.22%

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #9 - May 1 - 31, 2020
General Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

Object Code 3100 - *Federal Direct Sources:*

Object Code 3300 - State Sources:

\$	(244,800.00)	- Decrease revenue budget due to 4th FEFP Calculation
	(17.00)	- Decrease revenue budget for 4th FEFP Calculation Lottery Funds
	(18,173.00)	- Decrease revenue budget for 4th FEFP Calculation Textbooks
	(1,879.00)	- Decrease revenue budget for 4th FEFP Calculation Reading Allocation
	(1,041.00)	- Decrease revenue budget for 4th FEFP Calculation Mental Health
	(28.00)	- Decrease revenue budget for 4th FEFP Calculation Digital Classroom
	(1,666.00)	- Decrease revenue budget for 4th FEFP Calculation Safe Schools
	8,730.00	- Increase revenue budget for 4th Calculation Family Empowerment Scholarship
	13,489.00	- Increase revenue budget due to 4th FEFP Calculation McKay Scholarships
<u>\$</u>	<u>(245,385.00)</u>	

Object Code 3400 - Local Sources:

\$	151,725.58	- Increase revenue budget for interest earned
	6,000.00	- Increase revenue budget for prior year refund North County Charter-Best and Brightest per audit 2019
	123.22	- Increase revenue budget for internal account payroll reimbursement-Glendale Mardy Fish Art Club
	590.57	- Increase revenue budget for internal account payroll reimbursement-SRHS athletics
<u>\$</u>	<u>158,439.37</u>	

Object Code 3700 - Other Financing Sources:

<u>\$</u>	<u>106,761.30</u>	- Increase revenue budget for Tan Premium less underwriters discount upon reconciliation of accounts
<u>\$</u>	<u>19,815.67</u>	Net increase in Revenue budget.

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

\$	25,000.00	- Increase appropriations budget for legal fees - writ of mandamus - BCC
	10,506.00	- Increase appropriations budget for masks warehouse stock - back to work
	244,800.00	- Decrease appropriations budget for 4th Calc FEFP Adjustment
	475,734.87	- Increase appropriations budget for salary adjustments
	(775,856.54)	- Decrease appropriations budget for salary adjustments
<u>\$</u>	<u>(19,815.67)</u>	Net Increase in appropriations budget.

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

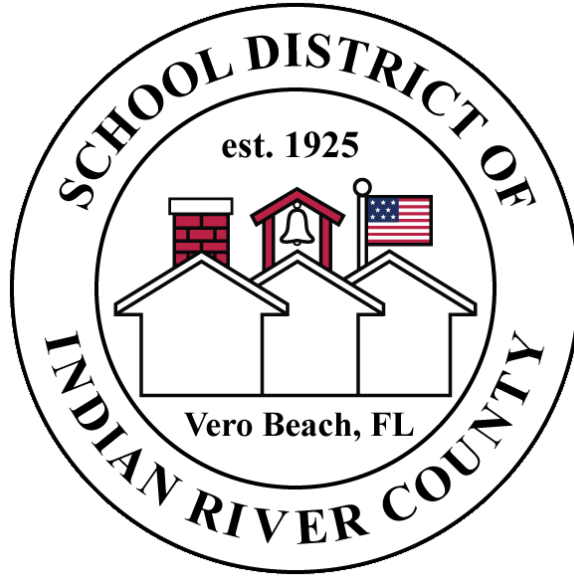
BUDGETED FUND BALANCE:

\$	-	Fund Balance remained the same.
\$	1,318,604.29	Fund Equity Roll Forward Adjusted by AFR 2019 Final Audit \$1,318,604.29 - moved to Reserve Appropriation

Hurricane Funds For FY2019-20

	Collected	Pending	Notes
Jeanne	\$ 386,920.03	\$ 119,186.94	State funds exhausted awaiting add'l funding
Matthew	\$ 290,774.67	\$ 369,240.22	Pending review/appeal/approval from State
Irma	\$ 429,195.19	\$ 276,407.10	Pending review/approval from State
Dorian	\$ 336,941.81	\$ 134,626.15	Pending review/approval from State
Totals	\$ 1,443,831.70	\$ 899,460.41	

Amendment #9 – Debt Service



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #9 May 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	12,288,809.68	0.00	0.00	12,288,809.68
Beginning Fund Balance	2725	11,410,959.29	0.00	0.00	11,410,959.29
Totals		\$ 25,798,229.87	\$ -	\$ -	\$ 25,798,229.87
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	5,440,578.10	0.00	0.00	5,440,578.10
Dues & Fees	9200-730	13,930.00	0.00	0.00	13,930.00
Payments to Refunded Bond Escrow	9200-760	0.00	0.00	0.00	0.00
Interfund Transfers	9200-950	0.00	0.00	0.00	0.00
Fund Balance	9700-970	12,703,329.67	0.00	0.00	12,703,329.67
Totals		\$ 25,798,229.87	\$ -	\$ -	\$ 25,798,229.87

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #9 May 1 - 31, 2020
Debt Service Fund

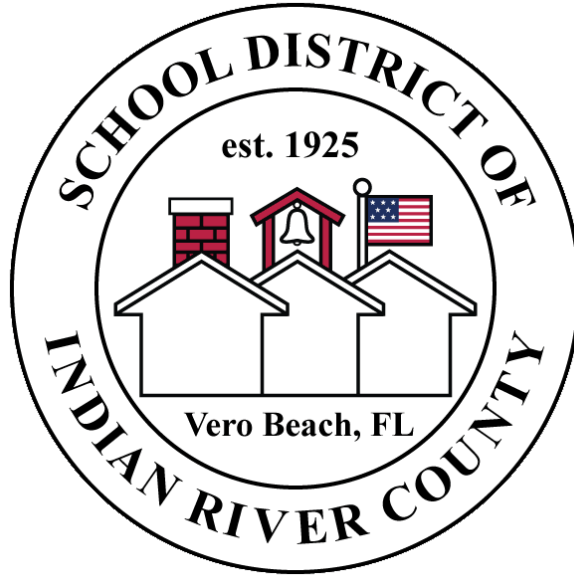
Estimated Revenue

\$	-	Increase in transfer from Capital Fund to Debt Fund to cover interest owed on Performance Contracting
<hr/>		
\$	-	Net Increase in Estimated Revenue
<hr/> <hr/>		

Appropriations

\$	-	Increase in Interest Expense Budget to cover Performance Contracting interest costs
<hr/>		
\$	-	Net Increase in Appropriations
<hr/> <hr/>		

Amendment #9 – Capital Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #9 - May 1 - 31, 2020
Capital Fund

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	\$ 110,013.00	\$ -	\$ -	\$ 110,013.00
PECO Funds	3391	8,686.98	-	8,686.98	0.00
Charter School Capital Outlay	3397	1,214,934.00	-	-	1,214,934.00
Miscellaneous State Source	3399	156,107.57	-	-	156,107.57
District Interest/Excess Commission Property Tax	3412	12,009.29	-	-	12,009.29
Local Capital Improvement Tax	3413	28,671,127.85	-	-	28,671,127.85
Interest on Investments	3431	345,535.39	17,912.47	-	363,447.86
Impact Fees	3496	1,700,000.00	-	-	1,700,000.00
Refund-Prior Year Expense	3497	59.90	-	-	59.90
Insurance Loss Recoveries	3740	31,016.10	-	-	31,016.10
Fund Equity	2700	14,779,685.16	652,816.69	-	15,432,501.85
Totals		\$ 47,029,175.24	\$ 670,729.16	8,686.98	\$ 47,691,217.42
Net Adjustment			\$ 662,042.18		
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 6,486,273.83	\$ 1,914.16	\$ -	\$ 6,488,187.99
Furniture / Fixtures / Equipment	7400 - 640	3,294,597.21	-	5,000.00	3,289,597.21
Motor Vehicles	7400 - 650	1,127,083.42	-	-	1,127,083.42
Improvements Other Than Bldgs.	7400 - 670	2,183,919.18	12,832.34	-	2,196,751.52
Remodeling & Renovations	7400 - 680	15,581,464.41	652,295.68	-	16,233,760.09
Transfer to General Fund	9700 - 910	6,067,027.51	-	-	6,067,027.51
Transfer to Debt Service Fund	9700 - 920	12,288,809.68	-	-	12,288,809.68
Restricted Fund Balance	2700	0.00	-	-	0.00
Totals		\$ 47,029,175.24	\$ 667,042.18	\$ 5,000.00	\$ 47,691,217.42
Net Adjustment			\$ 662,042.18		

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020

Amendment #9 - May 1 - 31, 2020

Capital Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues budget are reflected as follows:

Revenue Code 3300 - State Sources:

(8,686.98) - Decrease estimated revenue budget for PECO (Budget was for PY)

652,816.69 - Increase Fund Equity due to system errors from the implementation of from TERMS to Focus ERP System around import POs and negative encumbrances in FY18/19 and FY 19/20.

\$ 644,129.71 Net Increase estimated State Sources

Revenue Code 3400 - Local Sources:

17,912.47 - Increase estimated revenue budget for Interest Collections

\$ 17,912.47 Net Increase estimated Local Sources

\$ 662,042.18 Total Increase in Capital Estimated Revenue

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

Capital Funds:

1,914.16 - Increase appropriations budget for Buildings & Fixed Equipment

(5,000.00) - Decrease appropriations budget for Furniture/Fixtures/Equipment

12,832.34 - Increase appropriations budget for Improvement Other than Building

652,295.68 - Increase appropriations budget for Remodeling & Renovations

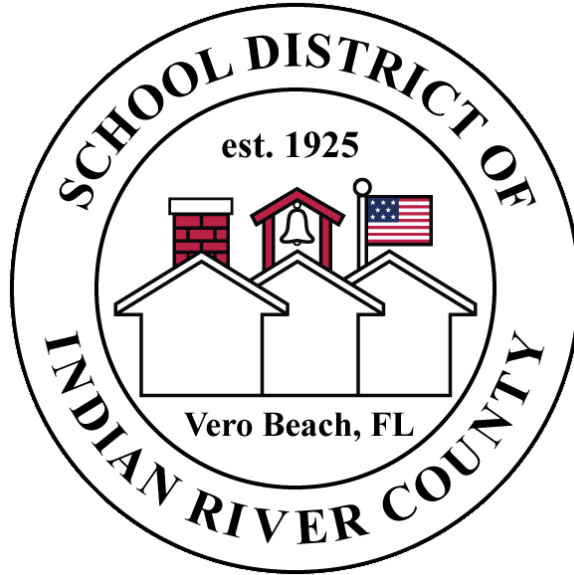
662,042.18 Net Increase in Capital Funds

\$ 662,042.18 Total Increase in Capital Budget Appropriations

BUDGETED FUND BALANCE:

\$ - Budget Fund Balance remained the same

Amendment #9 – Food Service



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020
Amendment #9- May 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
Gifts, Grants, Bequests	3440	250.00	0.00	0.00	250.00
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		\$ 12,579,219.11	\$ -	\$ -	\$ 12,579,219.11
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	267,783.51	0.00	0.00	267,783.51
Energy Services	7600 - 400	351,040.37	0.00	0.00	351,040.37
Materials and Supplies	7600 - 500	5,681,616.48	0.00	0.00	5,681,616.48
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		\$ 12,579,219.11	\$ -	\$ -	\$ 12,579,219.11

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020

Amendment #9 - May 1 - 31, 2020

Food Nutrition Fund

Estimated Revenues

Total estimated revenues remained the same for the period.

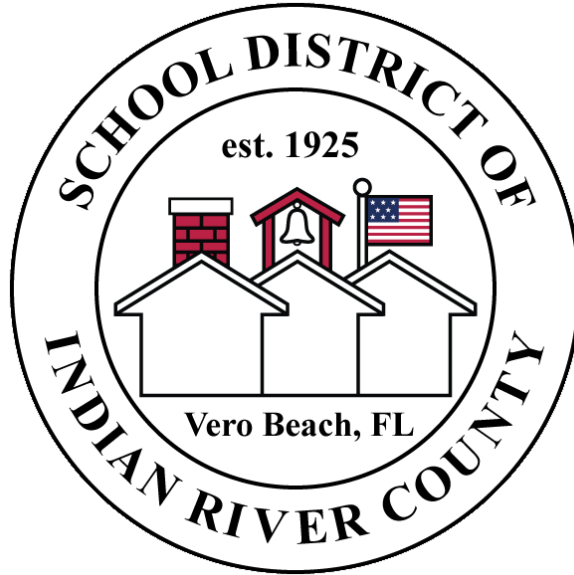
APPROPRIATIONS:

Appropriation budget remained the same for the period.

BUDGETED FUND BALANCE:

Fund balance remained the same for the period.

Amendment #9 – 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 #9 - May 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	703,032.35	-	-	703,032.35
Individuals with Disabilities Education Act (IDEA)	3230	4,192,597.12	-	-	4,192,597.12
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,316,328.56	-	-	5,316,328.56
21st Century Schools	3242	242,220.01	-	-	242,220.01
Federal Through Local	3280	46,446.25	-	2.00	46,444.25
Emergency Immigrant Education Program (Title III)	3293	235,195.99	-	-	235,195.99
Federal Through State	3299	7,927.95	-	-	7,927.95
Totals		\$ 11,245,823.70	\$ -	\$ 2.00	\$ 11,245,821.70
Net Change				\$	(2.00)
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 5,707,947.26	\$ -	\$ 4,592.06	\$ 5,703,355.20
Pupil Personnel Services	6100	1,204,119.02	1,428.64	-	1,205,547.66
Instructional & Media Services	6200	4,935.42	-	-	4,935.42
Instructional & Curriculum Development	6300	2,225,235.75	381.84	-	2,225,617.59
Instructional Staff Training	6400	1,369,459.75	2,779.58	-	1,372,239.33
General Administration	7200	430,011.47	-	-	430,011.47
Central Services	7700	10,240.00	-	-	10,240.00
Transportation Services	7800	127,209.02	-	-	127,209.02
Community Services	9100	166,666.01	-	-	166,666.01
Totals		\$ 11,245,823.70	\$ 4,590.06	\$ 4,592.06	\$ 11,245,821.70
Net Change				\$	(2.00)

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020

AMENDMENT #9- May 1 - 31, 2020

Special Revenue Fund - Other

REVENUES:

Total estimated revenues decreased by \$2.00 for the period.

Revenue Code 3280 - Federal Through Local

\$ (2.00) Youth Mental Health Awareness and Training 2019-2020: correction budget to actual

APPROPRIATIONS:

Changes in the Appropriations Budget are reflected as follows:

(2.00) Youth Mental Health Awareness and Training 2019-2020: correction budget to actual in Instructional services

(4,590.06) Decrease appropriations budget in Instructional services

1,428.64 Increase appropriations budget in Pupil Personnel Services

381.84 Increase appropriations budget in Instructional & Curriculum Development

2,779.58 Increase appropriations budget in Instructional Staff Training

\$ (2.00) Decrease in Appropriations Budget

Amendment #9 – Insurance Fund



FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2019-2020
Amendment #9 - May 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	\$ 214,089.47			\$ 214,089.47
Premium Expense	230/231	3,243,804.00			3,243,804.00
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	35,050.00			35,050.00
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	1,700.00			1,700.00
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	18,302,938.00			18,302,938.00
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 #9 -May 1 - 31, 2020
Internal Service Fund - Employee Benefit Insurance Trust

Amendment #9 - May 1 - 31, 2020

ESTIMATED REVENUES

Total estimated revenues remained the same for the period.

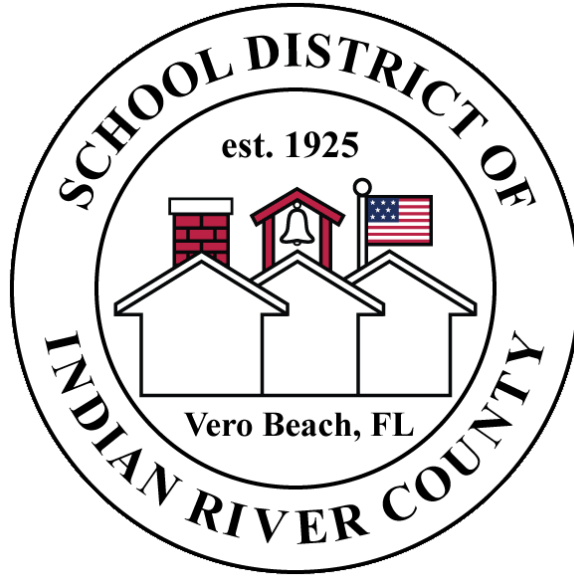
APPROPRIATIONS

Total appropriations remained the same for the period.

BUDGETED FUND BALANCE

There was no change to the Fund Balance.

Amendment #9 – Enterprise Fund



**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2019-2020
Amendment #9 - May 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	893,322.55	0.00	0.00	893,322.55
Totals		\$ 1,945,649.72	\$ -	\$ -	\$ 1,945,649.72
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	9100 - 100	\$ 738,936.17	\$ -	\$ 1,688.87	\$ 737,247.30
Employee Benefits	9100 - 200	151,022.47	3,432.45	0.00	154,454.92
Purchased Services	9100 - 300	82,147.48	655.22	0.00	82,802.70
Materials and Supplies	9100 - 500	53,675.37	301.20	0.00	53,976.57
Capital Outlay	9100 - 600	14,065.25	0.00	2,700.00	11,365.25
Other Expenses	9100 - 700	501.00	0.00	0.00	501.00
Budgeted Fund Balance		905,301.98	0.00	0.00	905,301.98
Totals		\$ 1,945,649.72	\$ 4,388.87	\$ 4,388.87	\$ 1,945,649.72
			Net Change	\$	(0.00)

Adopted By Board:

District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT]

Amendment #9 - May 1 - 31, 2020

Enterprise Funds - Extended Day

ESTIMATED REVENUES

Total estimated revenue remained the same.

APPROPRIATIONS

Changes in the Appropriations Budget are reflected as follows:

- (1,688.87) - Decreased appropriations budget in Salaries
- 3,432.45 - Increase appropriations budget in Employee Benefits
- 655.22 - Increase appropriations budget in Purchased Services
- 301.20 - Increase appropriations budget in Material and Supplies
- (2,700.00) - Decrease appropriations budget in Capital Outlay

\$ - Increase in Appropriations Budget

BUDGETED FUND BALANCE

There was no change to Budgeted Fund Balance