

Indian River County School Board Meeting
AGENDA
Special School Board Meeting
September 6, 2011
6:00 p.m.

It is hereby advised that if a person decided to appeal any decision made by the Board with respect to any matter considered at this meeting, he will need to ensure that a verbatim record is made which includes the testimony and evidence upon which the appeal is to be made.

**Public Hearing for Final Adoption of
2011-2012 Budget & Millage Rates**

- I. Call Meeting to Order - Chairman McCain
- II. Purpose of Meeting – Dr. Adams
- III. Consent Agenda
 - A. Approval of Budget Amendments – Mr. Morrison**

The Superintendent recommends approval for the following Budget Amendments for the fiscal year ending June 30, 2011:
Amendment #1 – Enterprise Fund - Extended Day Program
Amendment #1 – Food Service
Amendment #1 - Insurance Fund
Amendment #3 – Debt Service
Amendment #4 – Capital Fund
Amendment #5 – Special Revenue – Other
Amendment #8 – General Fund
Explanation of the amendments accompanies the attached Budget Amendments. Superintendent recommends approval.
 - B. Approval of Annual Financial and Cost Reports for 2010-2011 – Mr. Morrison**

The Superintendent recommends approval for Form ESE 145-Annual Financial Report, Form ESE 348-Report of Financial Data, and the Annual Cost Report submission to the Commissioner of Education for the fiscal year ended June 30, 2011. These reports will be available at the time of the meeting. Superintendent recommends approval.
- IV. Public Hearing – Chairman McCain
 - A. Discussion of Rollback Rate and Proposed Millage Rates – Mr. Morrison**
 - B. Public Input on Millage Rates – Chairman McCain**

- C. Motions for Setting Millage Rates – Chairman Mc Cain**
Approval of Millage Rates for 2011-2012, which represent Required Local Effort, Basic Discretionary, Critical Operating Needs, Debt Service, and Capital Outlay by Resolution #2012-02. Superintendent recommends approval.
- D. Discussion of Budget – Mr. Morrison**
- E. Public Input on Proposed Budget – Chairman McCain**
- F. Motion for Adoption of Budget – Chairman McCain**
Approval of 2011-2012 Budget Resolution #2012-03. Superintendent recommends approval.
- V. Closing Comments – Dr. Adams
- VI. Adjournment – Chairman McCain

Anyone who needs a special accommodation for this meeting/workshop may contact the School District's American Disabilities Act Coordinator, at 564-3060 (TTY 564-8507) at least 48 hours in advance of meeting. NOTE: Changes and amendments to the agenda can occur 72 hours prior to the meeting. The meeting may broadcast live on Comcast Ch. 28 and may be replayed on Friday at 1 p.m. and Sunday at 7 a.m., noon, and 5 p.m. on Channel 28. The agenda can be accessed by Internet at <http://www.indianriverschools.org>.

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 2010-2011 Amendment # 1
 Enterprise Fund- Extended Day Program

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		1,283,498.72	1,218.52	174,052.51	1,110,664.73
Interest on Investments	3431	1,500.00	0.00	320.38	1,179.62
Charges for Services	3481	942,912.50	0.00	173,732.13	769,180.37
Miscellaneous Local	3495	0.00	1,218.52	0.00	1,218.52
Transfer from General Fund	3610	0.00	0.00	0.00	0.00
Net Assets	2760	339,086.22	0.00	0.00	339,086.22
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	9100-100	656,798.55	0.00	28,709.71	628,088.84
Employee Benefits	9100-200	142,911.48	5,809.69	0.00	148,721.17
Purchases Services	9100-300	65,493.00	8,203.36	0.00	73,696.36
Materials and Supplies	9100-500	44,654.38	13,491.44	0.00	58,145.82
Capital Outlay	9100-600	23,000.00	0.00	4,157.03	18,842.97
Other Expenses	9100-700	35.00	392.25	0.00	427.25
Transfers to General Fund	9100-910	0.00	0.00	0.00	0.00
Net Assets		350,606.31	0.00	167,863.99	182,742.32
Totals		1,283,498.72	27,896.74	200,730.73	1,110,664.73

Adopted By Board: September 6, 2011

District Superintendent's Signature

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 8/30/11

The School District of Indian River County

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2011

Enterprise Fund-Extended Day Program- Amendment # 1

Estimated Revenues:

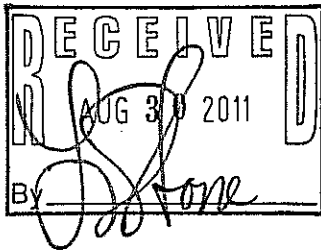
Decrease estimated revenue budget to reflect actual interest income	(320.38)
Decrease estimated revenue budget to reflect actual program fee collections	(173,732.13)
Increase estimated revenue to reflect the adjustment in Compensated Absences	1,218.52
Net decrease in estimated revenue	<u>(172,833.99)</u>

Appropriations:

Decrease appropriations for salary and benefits to reflect the decreased revenue	(22,900.02)
Increase appropriations for purchased services	8,203.36
Increase appropriations for materials and supplies	13,491.44
Decrease appropriations for capital outlay	(4,157.03)
Increase appropriations for other expenses	392.25
Net decrease in appropriations	<u>(4,970.00)</u>

Net Change in Net Assets:

(167,863.99)



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8/30/11

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2010-2011 Amendment # 1
Special Revenue- Food Service**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		9,324,598.90	153,249.15	362,051.20	9,115,796.85
National School Lunch Act	3260	5,098,498.25	99,529.51	0.00	5,198,027.76
USDA Donated Commodities	3265	180,000.00	0.00	47,092.41	132,907.59
Other Food Service revenue	3268-3299	273,360.00	40,398.86	0.00	313,758.86
Food Service Supplement	3300	112,107.00	9,493.00	0.00	121,600.00
Interest on Investments	3431	0.00	1,809.72	0.00	1,809.72
Gifts, Grants, Bequests	3440	0.00	0.00	0.00	0.00
Food Services	3450	3,156,658.55	0.00	314,958.79	2,841,699.76
Other Miscellaneous Local	3490	11,000.00	2,018.06	0.00	13,018.06
Fund Equity	2700	492,975.10	0.00	0.00	492,975.10

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	2,562,335.07	0.00	163,858.58	2,398,476.49
Employee Benefits	7600 - 200	1,173,919.52	0.00	146,468.40	1,027,451.12
Purchased Services	7600 - 300	199,594.02	0.00	68,705.50	130,888.52
Energy Services	7600 - 400	379,227.36	0.00	78,319.96	300,907.40
Materials and Supplies	7600 - 500	3,903,926.61	0.00	646,474.62	3,257,451.99
Capital Outlay	7600 - 600	102,635.25	32,743.19	0.00	135,378.44
Other Expenses	7600 - 700	229,050.00	0.00	7,830.47	221,219.53
Transfers to General Fund	9700	0.00	0.00	0.00	0.00
Fund Balance		773,911.07	870,112.29	0.00	1,644,023.36
Totals		9,324,598.90	902,855.48	1,111,657.53	9,115,796.85

Adopted By Board: July 21, 2011

District Superintendent's Signature

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8/25/11

SCHOOL DISTRICT OF INDIAN RIVER COUNTY

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2011

AMENDMENT No. 1
Special Revenue - Food Service

ESTIMATED REVENUES:

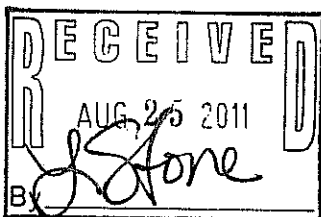
Increase estimated revenue budget for National School Lunch Program Equipment grant	46,191.06
Increase estimated revenue budget for local grant-Dairy Council	62,513.00
Increase estimated revenue budget for purchasing card rebate/miscellaneous revenue	2,018.06
Increase estimated revenue budget to actual for Nat'l School Lunch Act funds	99,529.51
Decrease estimated revenue budget to actual for USDA commodities	(47,092.41)
Decrease estimated revenue budget to actual for Summer Feeding & Fresh Fruit and Vegetable program	(5,792.20)
Increase estimated revenue budget to actual for Food Service Supplements	9,493.00
Increase estimated revenue budget to actual for Interest on Investments	1,809.72
Decrease estimated revenue budget to actual for Student Meals	<u>(377,471.79)</u>
Net increase/(decrease) in Revenue Budget	<u>(208,802.05)</u>

APPROPRIATIONS:

Increase appropriation for Dairy council Grant & Nat'l Sch Lunch Program Equipment grant	108,704.06
Decrease appropriations to actual for various Food Service program costs	<u>(1,187,618.42)</u>
Net increase/(decrease) in Appropriations	<u>(1,078,914.36)</u>

FUND BALANCE:

Net change increase/(decrease) in Fund Balance	<u>870,112.29</u>
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8/30/11

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 1
Internal Service Fund-Employee Benefit Insurance Trust**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		21,980,619.00	244,110.00	0.00	22,224,729.00
Premium contributions	3484-3488	16,267,268.00	169,110.00	0.00	16,436,378.00
Federal Medicare Retiree Drug Su	3199	265,000.00	0.00	0.00	265,000.00
Misc. Income	3484	300,000.00	75,000.00	0.00	375,000.00
Interest on Investments	3431-3433	30,000.00	0.00	0.00	30,000.00
Fund Balance	2763	5,118,351.00	0.00	0.00	5,118,351.00
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Claims expense	7790-7700	14,619,838.00	0.00	675,858.00	13,943,980.00
Premium expenses	7790-(2302-2307)	2,572,000.00	222,110.00	0.00	2,794,110.00
Administrative & other expenses	7790-1000-2000-3000-5000-6000	1,641,653.00	75,000.00	0.00	1,716,653.00
Fund Balance	2763/2790	3,147,128.00	622,858.00	0.00	3,769,986.00
Totals		21,980,619.00	919,968.00	675,858.00	22,224,729.00

Adopted By Board: _____ 2011

District Superintendent's Signature

Mike Admon 8/29/11

SA 8/29/11

Amendment #1 Internal Service Fund – Employee Benefits Insurance Trust

1. Premium Contributions:


Increase due to increase in benefits premiums.	169,110.00
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1. Donation - BCBS Wellness Donation

Increase estimate for adding a donation from BCBS.	75,000.00
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	<u>244,110.00</u>
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2. Appropriations were applied to equal expenditures and reduce budgeted claims expense.


8/30/11

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2010-2011 AMENDMENT No. 3
DEBT SERVICE

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		17,156,432.07	46,217.03	3,628.19	17,199,020.91
Federal Interest Subsidy	3199	693,873.98	0.00	0.00	693,873.98
SBE / COBI Bond	3322	594,215.04	0.00	3,628.19	590,586.85
SBE/COBI Bond Interest	3326	0.00	85.45	0.00	85.45
GOB Tax Levy	3412/3421	4,751,374.24	42,699.96	0.00	4,794,074.20
Interest on Investments	3431/3433	5,000.00	3,431.62	0.00	8,431.62
Transfer from Capital Projects	3630	9,975,527.32	0.00	0.00	9,975,527.32
Fund Balance	2750	1,136,441.49	0.00	0.00	1,136,441.49
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	9,428,567.21	0.00	0.00	9,428,567.21
Interest Expense	9200-720	6,713,996.63	0.00	7,178.00	6,706,818.63
Dues & Fees	9200-730	240,000.00	0.00	131,881.00	108,119.00
Fund Balance	9700-970	773,868.23	181,647.84	0.00	955,516.07
Totals		17,156,432.07	181,647.84	139,059.00	17,199,020.91

Adopted By Board: September 6, 2011

District Superintendent's Signature

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9/30/11

The School District of Indian River County

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2011

Debt Service- Amendment # 3

Estimated Revenue:

Amend revenue for the actual collections for the fiscal year

SBE/COBI Bonds	\$ (3,628.19)
SBE/COBI Interest	85.45
GOB Tax Levy	\$ 42,699.96
Interest on Investments	\$ 3,431.62
	<u>\$ 42,588.84</u>

Expenditure Budget:

Decrease budget for payments on debt

Interest and Principal	\$ (7,178.00)
Fees	\$ (131,881.00)
	<u>\$ (139,059.00)</u>

Fund Balance:

Net change (increase) in fund balance for Debt Service funds	<u>\$ 181,647.84</u>
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**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 Consolidated
 Capital Projects**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		116,415,206.92	1,164,756.41	416,111.78	117,163,851.55
CO & DS Distributed	3321	64,194.00	0.00	0.00	64,194.00
Interest on Undistributed CO & DS	3325	0.00	7,836.01	0.00	7,836.01
PECO Funds	3391	824,916.00	0.00	0.00	824,916.00
Charter School Capital Outlay	3397	871,022.00	0.00	0.00	871,022.00
Miscellaneous State Source	3399	30,000.00	0.00	1,794.06	28,205.94
Local Capital Improvement Tax	3413	21,597,156.00	0.00	414,317.72	21,182,838.28
Tax Redemptions	3421	0.00	633,404.41	0.00	633,404.41
Interest on Investments	3431	197,555.22	17,495.08	0.00	215,050.30
Increase (Decrease) FMV of Investments	3433	0.00	470,900.83	0.00	470,900.83
Impact Fees	3496	296,631.20	35,120.08	0.00	331,751.28
Sale of State Board of Education Bonds	3711	160,000.00	0.00	0.00	160,000.00
Proceeds of Certificates of Participation/QSCBs	3750	26,261,000.00	0.00	0.00	26,261,000.00
Premium on Sale of Bonds and COPS	3790	13,890.55	0.00	0.00	13,890.55
Fund Equity	2700	66,098,841.95	0.00	0.00	66,098,841.95
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	63,209,352.50	178,463.40	1,455,400.00	61,932,415.90
Furniture / Fixtures / Equipment	7400 - 640	5,299,898.54	1,502,528.71	221,531.76	6,580,895.49
Motor Vehicles	7400 - 650	315,434.00	0.00	13,724.50	301,709.50
Land	7400 - 660	1,022,580.00	0.00	0.00	1,022,580.00
Improvements Other Than Bldgs.	7400 - 670	5,023,223.48	93,207.71	0.00	5,116,431.19
Remodeling & Renovations	7400 - 680	23,079,176.04	3,890,064.78	50,284.42	26,918,956.40
Computer Software	7400 - 690	25,214.95	10,809.25	9,171.53	26,852.67
Debt Services	9200 - 730	154,349.21	355.76	0.00	154,704.97
Transfer to General Fund	9700 - 910	871,022.00	0.00	0.00	871,022.00
Transfer to Debt Service Fund	9700 - 920	9,975,527.32	0.00	0.00	9,975,527.32
Unappropriated Fund Balance	2700	7,439,428.88	1,954,280.66	5,130,953.43	4,262,756.11
Totals		116,415,206.92	7,629,710.27	6,881,065.64	117,163,851.55

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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 9/30/11
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 9/30/11

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 COBI Bonds
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		528,400.99	104.39	0.00	528,505.38
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3430	1,009.18	104.39	0.00	1,113.57
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	160,000.00	0.00	0.00	160,000.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	13,890.55	0.00	0.00	13,890.55
Fund Equity	2700	353,501.26	0.00	0.00	353,501.26
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	0.00	0.00	0.00	0.00
Furniture / Fixtures / Equipment	7400 - 640	0.00	0.00	0.00	0.00
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	63,223.98	0.00	0.00	63,223.98
Remodclng & Renovations	7400 - 680	456,108.33	0.00	10,809.25	445,299.08
Computer Software	7400 - 690	0.00	10,809.25	0.00	10,809.25
Debt Services	9200 - 730	1,410.15	0.00	0.00	1,410.15
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	7,658.53	104.39	0.00	7,762.92
Totals		528,400.99	10,913.64	10,809.25	528,505.38

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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 8/30/11

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 PECO
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		1,733,878.27	152.30	0.00	1,734,030.57
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	824,916.00	0.00	0.00	824,916.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3431	911.96	152.30	0.00	1,064.26
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	2700	908,050.31	0.00	0.00	908,050.31
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	0.00	0.00	0.00	0.00
Furniture / Fixtures / Equipment	7400 - 640	9,260.48	24,650.00	0.00	33,910.48
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	211,538.54	117.83	0.00	211,656.37
Remodeling & Renovations	7400 - 680	1,512,307.26	0.00	24,767.83	1,487,539.43
Computer Software	7400 - 690	0.00	0.00	0.00	0.00
Debt Services	9200 - 730	0.00	0.00	0.00	0.00
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	771.99	152.30	0.00	924.29
Totals		1,733,878.27	24,920.13	24,767.83	1,734,030.57

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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 8/30/11

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 CO/DS
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		469,072.20	7,937.88	0.00	477,010.08
CO & DS Distributed	3321	64,194.00	0.00	0.00	64,194.00
Interest on Undistributed CO & DS	3325	0.00	7,836.01	0.00	7,836.01
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3430	1,031.35	101.87	0.00	1,133.22
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	2700	403,846.85	0.00	0.00	403,846.85
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	0.00	0.00	0.00	0.00
Furniture / Fixtures / Equipment	7400 - 640	231,531.76	0.00	221,531.76	10,000.00
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	129,228.27	19.55	0.00	129,247.82
Remodeling & Renovations	7400 - 680	108,002.66	846.97	0.00	108,849.63
Computer Software	7400 - 690	0.00	0.00	0.00	0.00
Debt Services	9200 - 730	0.00	355.76	0.00	355.76
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	309.51	229,469.64	1,222.28	228,556.87
Totals		469,072.20	230,691.92	222,754.04	477,010.08

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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 8/30/11

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 Local Capital Improvement Tax – Florida Statute 1011.71 (2)
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		59,819,281.29	722,924.13	414,317.72	60,127,887.70
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	21,597,156.00	0.00	414,317.72	21,182,838.28
Tax Redemptions	3421	0.00	633,404.41	0.00	633,404.41
Interest on Investments	3431	113,588.10	8,286.27	0.00	121,874.37
Increase (Decrease) FMV of Investments	3433	0.00	81,233.45	0.00	81,233.45
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	2700	38,108,537.19	0.00	0.00	38,108,537.19
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	14,609,112.64	143,343.34	0.00	14,752,455.98
Furniture / Fixtures / Equipment	7400 - 640	4,638,442.71	74,531.18	0.00	4,712,973.89
Motor Vehicles	7400 - 650	295,434.00	0.00	0.00	295,434.00
Land	7400 - 660	1,000,000.00	0.00	0.00	1,000,000.00
Improvements Other Than Bldgs.	7400 - 670	2,786,923.44	14,255.00	0.00	2,801,178.44
Remodeling & Renovations	7400 - 680	19,926,048.84	3,889,217.81	0.00	23,815,266.65
Computer Software	7400 - 690	25,000.00	0.00	9,171.53	15,828.47
Debt Services	9200 - 730	0.00	0.00	0.00	0.00
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	9,975,527.32	0.00	0.00	9,975,527.32
Unappropriated Fund Balance	2700	6,562,792.34	1,289,232.56	5,092,801.95	2,759,222.95
Totals		59,819,281.29	5,410,579.89	5,101,973.48	60,127,887.70

Adopted By Board: _____ September 6, 2011

 District Superintendent Signature

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 8/30/11

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 Certificates of Participation Series 2005
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		3,201,937.71	170,431.86	0.00	3,372,369.57
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3431	9,421.66	328.84	0.00	9,750.50
Increase (Decrease) FMV of Investments	3433	0.00	170,103.02	0.00	170,103.02
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	2700	3,192,516.05	0.00	0.00	3,192,516.05
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	1,921,244.82	0.00	0.00	1,921,244.82
Furniture / Fixtures / Equipment	7400 - 640	22,079.10	0.00	0.00	22,079.10
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Land	7400 - 660	22,580.00	0.00	0.00	22,580.00
Improvements Other Than Bldgs.	7400 - 670	0.00	0.00	0.00	0.00
Remodeling & Renovations	7400 - 680	0.00	0.00	0.00	0.00
Computer Software	7400 - 690	0.00	0.00	0.00	0.00
Debt Services	9200 - 730	11,897.89	0.00	0.00	11,897.89
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	1,224,135.90	170,431.86	0.00	1,394,567.76
Totals		3,201,937.71	170,431.86	0.00	3,372,369.57

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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 8/30/11

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 Certificates of Participation Series 2007
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		9,656,452.07	220,560.62	0.00	9,877,012.69
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3431	29,004.70	996.26	0.00	30,000.96
Increase (Decrease) FMV of Investments	3433	0.00	219,564.36	0.00	219,564.36
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	3700	9,627,447.37	0.00	0.00	9,627,447.37
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	8,099,309.07	0.00	55,400.00	8,043,909.07
Furniture / Fixtures / Equipment	7400 - 640	171,340.46	13,846.40	0.00	185,186.86
Motor Vehicles	7400 - 650	20,000.00	0.00	13,724.50	6,275.50
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	1,737,423.83	55,278.10	0.00	1,792,701.93
Remodeling & Renovations	7400 - 680	0.00	0.00	0.00	0.00
Computer Software	7400 - 690	95.00	0.00	0.00	95.00
Debt Services	9200 - 730	4,030.17	0.00	0.00	4,030.17
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	(375,746.46)	220,560.62	0.00	(155,185.84)
Totals		9,656,452.07	289,685.12	69,124.50	9,877,012.69

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 Qualified School Construction Bonds Series 2010
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		26,277,672.63	5,305.04	0.00	26,282,977.67
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	0.00	0.00	0.00	0.00
Miscellaneous State Source	3399	0.00	0.00	0.00	0.00
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3431	16,672.63	5,305.04	0.00	21,977.67
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	26,261,000.00	0.00	0.00	26,261,000.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	2700	0.00	0.00	0.00	0.00
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	26,123,890.56	0.00	1,400,000.00	24,723,890.56
Furniture / Fixtures / Equipment	7400 - 640	98.44	1,378,591.13	0.00	1,378,689.57
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	0.00	21,408.87	0.00	21,408.87
Remodeling & Renovations	7400 - 680	0.00	0.00	0.00	0.00
Computer Software	7400 - 690	0.00	0.00	0.00	0.00
Debt Services	9200 - 730	137,011.00	0.00	0.00	137,011.00
Transfer to General Fund	9700 - 910	0.00	0.00	0.00	0.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	16,672.63	5,305.04	0.00	21,977.67
Totals		26,277,672.63	1,405,305.04	1,400,000.00	26,282,977.67

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010-2011

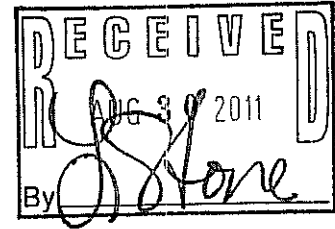
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 Other Capital Funds
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		14,728,511.76	37,340.19	1,794.06	14,764,057.89
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	871,022.00	0.00	0.00	871,022.00
Miscellaneous State Source	3399	30,000.00	0.00	1,794.06	28,205.94
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Interest on Investments	3431	25,915.64	2,220.11	0.00	28,135.75
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Impact Fees	3496	296,631.20	35,120.08	0.00	331,751.28
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation/QSCBs	3750	0.00	0.00	0.00	0.00
Premium on Sale of Bonds and COPS	3790	0.00	0.00	0.00	0.00
Fund Equity	2700	13,504,942.92	0.00	0.00	13,504,942.92
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	12,455,795.41	35,120.06	0.00	12,490,915.47
Furniture / Fixtures / Equipment	7400 - 640	227,145.59	10,910.00	0.00	238,055.59
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	94,885.42	2,128.36	0.00	97,013.78
Remodeling & Renovations	7400 - 680	1,076,708.95	0.00	14,707.34	1,062,001.61
Computer Software	7400 - 690	119.95	0.00	0.00	119.95
Debt Services	9200 - 730	0.00	0.00	0.00	0.00
Transfer to General Fund	9700 - 910	871,022.00	0.00	0.00	871,022.00
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	2700	2,834.44	39,024.25	36,929.20	4,929.49
Totals		14,728,511.76	87,182.67	51,636.54	14,764,057.89

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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 8/30/11



School District of Indian River County
 Amendment to District School Budget FY 2010-2011
 Amendment #4. – Capital Projects Fund

Estimated Revenue:

During the period ended June 30, 2011 there was a net increase of \$ 748,645 in Estimated Revenue. This was composed of the following:

1. Increase in Interest Undistributed CO & DS Fund to Actual	7,836
2. Decrease in Fuel Tax Fund to Actual Collections	(1,794)
3. Reduction in collection of 1011.71 District Tax to actual	(414,318)
4. Recognition of receipt of Tax Redemptions of 1011.71 District School Tax	633,405
5. Net increase in Interest on Investments to actual and allocation to all affected funds	17,495
6. Restoration to Fair Market Value (FMV) of State Board of Administration Investment in Fund B	470,901
7. Recognition of Impact Fees Collected for June, 2011	<u>35,120</u>
Total net increase in Estimated Revenue	\$ 748,645

Appropriations:

Major Changes in Appropriations during the month were:

CO/DS:

Decrease in budget for Technology with an Increase to Fund Balance to exchange funding with F. S. 1011.71 funds	(221,532)
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Local Capital Improvement Tax, Florida Statute 1011.71:

Increase in budget for Transfer from General Fund of Property/Casualty Premium expenditure from Fund Balance	\$ 1,265,817
Increase in budget for SCERMP Payment from Fund Balance	3,420,680
Increase in budget for Technology from Fund Balance	221,532
Increase in budget for labor capitalized to projects which did not have enough budget to cover, from Fund Balance	182,830
Other budget increases from Fund Balance	1,943
Reduction in budget for Capital Buyback for unused portion to Increase Fund Balance	(815,694)
Reduction in budget for Fellsmere Classroom Addition from Exchange with June Impact Fees appropriated to Fellsmere, with Increase to Fund Balance	(35,120)

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Amendment #4. – Capital Projects Fund (continued)

Increase in Fund Balance for Increase in Estimated Revenue for Restoration of FMV of SBA Fund B value	(81,233)
Net increase in Fund Balance for Increase in Tax Certificates sold Net of Reduction in Estimated Tax Collections	(357,186)

Certificates of Participation 2005/2006:

Increase in Fund Balance for Restoration to FMV of Investments and Interest on Investments in Estimated Revenue	(170,432)
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Certificates of Participation 2007/2008:

Increase in Fund Balance for Restoration to FMV of Investments and Interest on Investments in Estimated Revenue	(220,561)
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Other changes in object codes in Appropriations in all other funds were due to refining of the coding of projects during the period.

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 Consolidated
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		24,445,014.57	29,496.33	0.00	24,474,510.90
Vocational Education Acts	3201	188,465.40	0.00	0.00	188,465.40
State Fiscal Stabilization Funds - K-12	3210	5,770,792.69	0.00	0.00	5,770,792.69
State Fiscal Stabilization Funds - Workforce	3211	60,746.00	0.00	0.00	60,746.00
Race To The Top	3214	636,800.00	9,496.00	0.00	646,296.00
Education Jobs Fund	3215	3,675,068.00	0.00	0.00	3,675,068.00
Eisenhower Math and Science (Title II)	3226	886,939.30	0.00	0.00	886,939.30
Individuals with Disabilities Education Act	3230	5,831,003.35	0.00	0.00	5,831,003.35
Title I	3240	5,918,693.93	20,000.00	0.00	5,938,693.93
Adult General Education	3251	247,144.00	0.00	0.00	247,144.00
Other ARRA Stimulus Grants - Food Service	3269	5,571.00	0.00	0.00	5,571.00
Federal Through Local	3280	51,010.67	0.33	0.00	51,011.00
Other Federal Through State	3290	878,965.34	0.00	0.00	878,965.34
Emergency Immigrant Education Program	3293	194,659.04	0.00	0.00	194,659.04
Miscellaneous Federal Through State	3299	99,155.85	0.00	0.00	99,155.85
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	13,940,423.70	800,021.07	30,198.55	14,710,246.22
Pupil Personnel Services	6100	1,073,850.41	0.00	152,220.73	921,629.68
Instructional Media Services	6200	959,928.40	5,980.54	153,578.46	812,330.48
Instructional & Curriculum Development	6300	3,707,609.14	19,192.95	420,787.64	3,306,014.45
Instructional Staff Training	6400	2,270,109.21	0.00	169,489.27	2,100,619.94
Instructional Related Technology	6500	635,263.64	9,496.00	60,898.20	583,861.44
General Administration	7200	545,184.43	214,928.58	0.00	760,113.01
School Administration	7300	47,307.89	0.00	6,793.75	40,514.14
Fiscal Services	7500	74,743.00	0.00	5,416.28	69,326.72
Food Service - ARRA	7600	77,787.08	0.00	0.00	77,787.08
Central Services	7700	32,000.00	32,564.60	0.00	64,564.60
Transportation Services	7800	475,368.00	3,181.43	0.00	478,549.43
Administrative Technology Services	8200	154,407.27	0.00	55,927.28	98,479.99
Community Services	9100	451,032.40	0.00	558.68	450,473.72
Totals		24,445,014.57	\$ 1,085,365.17	1,055,868.84	24,474,510.90

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 - Special Revenue - Other
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		11,008,711.01	20,000.33	0.00	11,028,711.34
Vocational Education Acts	3201	188,465.40	0.00	0.00	188,465.40
Eisenhower Math and Science (Title II)	3226	886,939.30	0.00	0.00	886,939.30
Individuals with Disabilities Education Act	3230	3,759,664.49	0.00	0.00	3,759,664.49
Title I	3240	4,825,069.22	20,000.00	0.00	4,845,069.22
Adult General Education	3251	247,144.00	0.00	0.00	247,144.00
Federal Through State	3280	51,010.67	0.33	0.00	51,011.00
Other Federal Through State	3290	854,484.02	0.00	0.00	854,484.02
Emergency Immigrant Education Program	3293	194,659.04	0.00	0.00	194,659.04
Miscellaneous Federal Through State	3299	1,274.87	0.00	0.00	1,274.87
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	5,605,271.92	575,670.51	0.00	6,180,942.43
Pupil Personnel Services	6100	970,365.65	0.00	140,944.75	829,420.90
Instructional & Media Services	6200	281,957.85	0.00	143,859.16	138,098.69
Instructional & Curriculum Development	6300	1,837,352.74	0.00	367,016.69	1,470,336.05
Instructional Staff Training	6400	870,357.65	0.00	102,894.56	767,463.09
General Administration	7200	517,004.80	196,422.23	0.00	713,427.03
Transportation Services	7800	475,368.00	3,181.43	0.00	478,549.43
Community Services	9100	451,032.40	0.00	558.68	450,473.72
Totals		11,008,711.01	775,274.17	755,273.84	11,028,711.34

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 - State Fiscal Stabilization Fund
 Special Revenue - Other**

ESTIMATED REVENUE

	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		5,831,538.69	0.00	0.00	5,831,538.69
State Stabilization Funds - K-12	3210	5,770,792.69	0.00	0.00	5,770,792.69
State Stabilization Funds - Workforce	3211	60,746.00	0.00	0.00	60,746.00

APPROPRIATIONS

	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	3,149,166.05	160,447.52	0.00	3,309,613.57
Pupil Personnel Services	6100	79,451.53	0.00	3,537.62	75,913.91
Instructional Media Services	6200	543,419.97	0.00	9,719.30	533,700.67
Instructional & Curriculum Development	6300	727,425.67	19,192.95	0.00	746,618.62
Instructional Staff Training	6400	822,143.98	0.00	44,428.86	777,715.12
Instructional Related Technology	6500	215,263.64	0.00	60,898.20	154,365.44
General Administration	7200	0.00	7,080.82	0.00	7,080.82
School Administration	7300	47,307.89	0.00	6,793.75	40,514.14
Fiscal Services	7500	74,743.00	0.00	5,416.28	69,326.72
Food Service - ARRA	7600	18,209.69	0.00	0.00	18,209.69
Administrative Technology Services	8200	154,407.27	0.00	55,927.28	98,479.99
Totals		5,831,538.69	186,721.29	186,721.29	5,831,538.69

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 - Targeted Stimulus
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		3,189,444.89	0.00	0.00	3,189,444.89
Individuals with Disabilities Education Act	3230	2,071,338.86	0.00	0.00	2,071,338.86
Title I	3240	1,093,624.71	0.00	0.00	1,093,624.71
Other Federal Through State	3290	24,481.32	0.00	0.00	24,481.32

APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	1,431,743.14	63,903.04	0.00	1,495,646.18
Pupil Personnel Services	6100	24,033.23	0.00	7,738.36	16,294.87
Instructional Media Services	6200	134,550.58	5,980.54	0.00	140,531.12
Instructional & Curriculum Development	6300	1,142,830.73	0.00	53,770.95	1,089,059.78
Instructional Staff Training	6400	428,107.58	0.00	19,799.80	408,307.78
General Administration	7200	28,179.63	11,425.53	0.00	39,605.16
Totals		3,189,444.89	81,309.11	81,309.11	3,189,444.89

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 - Other Stimulus Grants
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		103,451.98	0.00	0.00	103,451.98
Other ARRA Stimulus Grants - Food Service	3269	5,571.00	0.00	0.00	5,571.00
Other ARRA Misc Grants - Food Service	3299	97,880.98	0.00	0.00	97,880.98
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	43,874.59	0.00	0.00	43,874.59
Food Service - ARRA	7600	59,577.39	0.00	0.00	59,577.39
Totals		103,451.98	0.00	0.00	103,451.98

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

(Handwritten signatures and dates)
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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 - Race To The Top
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		636,800.00	9,496.00	0.00	646,296.00
Race To The Top	3214	636,800.00	9,496.00	0.00	646,296.00
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	35,300.00	0.00	30,198.55	5,101.45
Instructional Staff Training	6400	149,500.00	0.00	2,366.05	147,133.95
Instructional Related Technology	6500	420,000.00	9,496.00	0.00	429,496.00
Central Services	7700	32,000.00	32,564.60	0.00	64,564.60
Totals		636,800.00	42,060.60	32,564.60	646,296.00

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2010 - 2011

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 - ARRA Education Jobs Fund
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		3,675,068.00	0.00	0.00	3,675,068.00
Education Jobs Fund	3215	3,675,068.00	0.00	0.00	3,675,068.00
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	3,675,068.00	0.00	0.00	3,675,068.00
Totals		3,675,068.00	0.00	0.00	3,675,068.00

Adopted By Board: _____ September 6, 2011

 District Superintendent's Signature

(Signature) 8/26/11
(Signature) 8/25/11

School District of Indian River County
Amendment to District School Budget FY 2010-2011
Amendment #5 – Special Revenue Other

There was a net Increase in Estimated Revenue during the period ended June 30, 2011 of \$29,496.33 as discussed below:

Race to the Top

\$ 9,496.00 Budget Increase from Florida Department of Education on Project Award Notification (PAN) signed 6/ 22/11.

Title I

20,000.00 Budget Increase from Florida Department of Education on Project Award Notification (PAN) signed 6/6/11 for Title I Migrant.

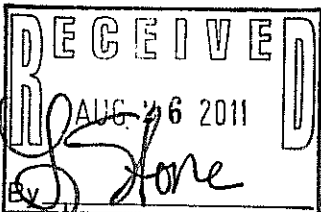
Federal Through Local

.33 Increase Estimated Revenue and Appropriation to match Indian River State College payment.

\$ 29,496.33 Total Net Change in Estimated Revenue for the period ended June 30, 2011.

Appropriations:

Appropriation changes reflect the amendment to functions for the grants amended to Estimated Revenue listed above and for function shifts to cover grant expenditures through June 30, 2011.



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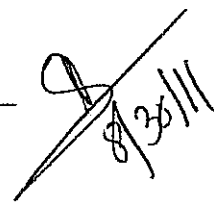
**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment # 8 - April-June, 2011
General Fund**

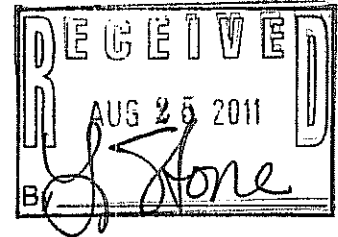
ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Final Budget
Grand Totals		126,652,929.93	765,268.88	56,473.00	127,361,725.81
Federal Direct Sources	3100	75,000.00	0.00	0.00	75,000.00
Federal Through State Sources	3200	250,000.00	0.00	0.00	250,000.00
State Sources	3300	27,485,373.73	672,669.72	0.00	28,158,043.45
Local Sources	3400	95,285,180.34	73,523.17	0.00	95,358,703.51
Transfers	3600	927,495.00	0.00	56,473.00	871,022.00
Other Financing Sources	3700	92,929.86	19,075.99	0.00	112,005.85
Fund Equity	2700	2,536,951.00	0.00	0.00	2,536,951.00
x					
APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	76,048,905.01	1,423,147.58	0.00	77,472,052.59
Pupil Personnel Services	6100	3,527,329.82	32,417.52	0.00	3,559,747.34
Instructional Media Services	6200	1,177,678.46	7,978.07	0.00	1,185,656.53
Instructional Curriculum Development	6300	1,297,187.95	259,355.96	0.00	1,556,543.91
Instructional Staff Training	6400	200,344.61	16,547.91	0.00	216,892.52
Instructional Related Technology	6500	830,625.40	0.00	68,616.60	762,008.80
Board of Education	7100	1,245,228.16	0.00	202,795.06	1,042,433.10
General Administration	7200	430,237.82	53,296.44	0.00	483,534.26
School Administration	7300	7,667,668.53	179,280.71	0.00	7,846,949.24
Facilities Acquisition and Construction	7400	559,893.01	0.00	523,820.12	36,072.89
Fiscal Services	7500	1,746,956.02	0.00	494,169.21	1,252,786.81
Food Services	7600	29,079.50	125.81	0.00	29,205.31
Central Services	7700	2,010,610.56	50,873.49	0.00	2,061,484.05
Transportation Services	7800	4,923,386.88	226,175.95	0.00	5,149,562.83
Operation Services	7900	12,231,911.91	404,238.26	0.00	12,636,150.17
Maintenance Services	8100	444,436.10	0.00	58,690.65	385,745.45
Administrative Technology Services	8200	2,231,160.35	225,828.51	0.00	2,456,988.86
Community Services	9100	408.00	0.00	0.00	408.00
Debt Services	9200	500,000.00	0.00	61,666.67	438,333.33
Transfers	9700	0.00	0.00	0.00	0.00
Budgeted Fund Balance:					
Reserved for Inventory		0.00	258,792.29	0.00	258,792.29
Budgeted Reserved Fund Balance		3,286,632.40	0.00	3,286,632.40	0.00
Budgeted Fund Balance		6,263,249.44	2,267,128.09	0.00	8,530,377.53
Grand Totals		126,652,929.93	5,405,186.59	4,696,390.71	127,361,725.81

Adopted By Board: September 6, 2011

District Superintendent's Signature



**General Fund
Amendment #8
April-June, 2011**



ESTIMATED REVENUES:

Total Estimated revenues increased by \$708,795.88 for the months of April-June 2011

Object Code 3300 - State Sources:

\$284,552.00 - Increase estimated revenue budget from Florida Education Finance program (FEFP) based on the final calculation
- Decrease estimated revenue budget for Workforce Development funds based on Florida Department of Education revised
(\$60,746.00) allocation
\$66,264.00 - Increase estimated revenue budget for School Recognition funds based on Florida Department of Education (FDOE) final
allocation
\$90,898.00 - Increase revenue budget for Class Size Reduction categorical collections based on final calculation
- Increase estimated revenue budget for the Excellent Teacher Program based on Florida Department of Education (FDOE)
\$135,700.92 final allocation
\$156,000.80 - Increase estimated revenue budget for collection of Voluntary Pre-Kindergarten program revenues

\$672,669.72

Object Code 3400 - Local Sources:

\$1,050.00 - Increase estimated revenue budget for Use of Facilities - Fellsmere Elementary
\$170.00 - Increase estimated revenue budget for Use of Facilities - Pelican Island Elementary
\$4,000.00 - Increase estimated revenue budget for Use of Facilities - Highlands Elementary
\$8,891.00 - Increase estimated revenue budget for Use of Facilities - District central account
\$3,099.00 - Increase estimated revenue budget for Use of Facilities - Sebastian River Middle School
\$500.00 - Increase estimated revenue budget for Use of Facilities - Sebastian River High School
\$1,500.00 - Increase estimated revenue budget for Use of Facilities - Vero Beach High School
- Increase estimated revenue budget for collection of donation from Summit & Proctor Construction and RSM McGladry
\$750.00 for the Volunteer Luncheon
\$53,148.00 - Increase estimated revenue budget for collection of miscellaneous internal accounts reimbursement -all sites
\$415.17 - Increase estimated revenue budget for Charter School Capital Outlay Interest: February-March

\$73,523.17

Object Code 3600 - Other Financing Sources: - Transfers

(\$6,473.00) - Decrease estimated revenue transfer due to match the final Charter School capital outlay allocation

\$ (6,473.00)

Object Code 3700 - Other Financing Sources:

\$ 19,075.99 - Increase estimated revenue budget for Insurance Loss Recovery from SCREMP
\$ 19,075.99

APPROPRIATIONS:

Changes in the Appropriations budget changes are reflected as follows:

\$284,552.00 - Increase appropriations budget to actual FEFP collections
(\$60,746.00) - Decrease appropriations budget for Adult Education to match Workforce Development funding reduction
\$66,264.00 - Increase appropriations budget to match the School Recognition expenditures
\$90,898.00 - Increase appropriations budget to actual Class Size Amendment categorical
\$135,700.92 - Increase appropriations budget to match the Excellent Teacher Bonus expenditures
\$156,000.80 - Increase appropriations for the Voluntary Pre-K summer program
\$53,148.00 - Increase appropriations budget for collection of internal accounts reimbursement - all sites
\$415.17 - Increase appropriations budget for Charter School Capital Outlay Interest: April-June
\$750.00 - Increase appropriations budget for Volunteer Luncheon donation
(\$6,473.00) - Decrease appropriations budget for Charter School Capital Outlay
19,075.99 - Increase appropriations budget for facility damage paid from Insurance Loss recovery funds
\$19,210.00 - Increase appropriations budget for Use of Facilities - All sites

\$708,795.88 Net increase in appropriations budget

BUDGETED FUND BALANCE:

Budgeted fund balance increased by \$2,267,128.09 for the months of April through June 2011

BUDGETED RESERVED FUND BALANCE:

Budgeted reserved fund balance decreased by \$3,286,632.40 for the months of April through June 2011 as a result of collapsing the budgeted reserved fund balance into budgeted fund balance at year end

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