

**Indian River County School Board Meeting**

**AGENDA**

Special School Board Meeting

September 11, 2012

5:00 p.m.

It is hereby advised that if a person decides 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 that includes the testimony and evidence upon which the appeal is to be made.

**Special Meeting**

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

The Superintendent recommends approval for the following Budget Amendments for the fiscal year ending June 30, 2012:  
Amendment #1 – Enterprise Fund – Extended Day Program  
Amendment #2 – Food Service  
Amendment #1 – Insurance Fund  
Amendment #2 – Debt Service  
Amendment #3 – Capital Fund  
Amendment #3 – Special Revenue – Other  
Amendment #6 – General Fund  
Amendment #1 – Management Training Institute

Explanation of the amendments accompanies the Budget Amendments. The Budget Amendments will be available prior to the meeting. Superintendent recommends approval.
  - B. Approval of Annual Financial and Cost Reports for 2011-2012 – 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 ending June 30, 2012. These reports will be available at the time of the meeting. Superintendent recommends approval.

IV. Action Agenda – Chairman

**A. Approval of Resolution #2013-02 to Exercise Flexibility Authority over Categorical Funds Pursuant to Florida Statute 1011.62(6)(b) – Mr. Morrison**

During the fiscal 2012/13 special legislative session, the Legislature amended Florida Statute 1011.62(6)(b) to grant to School Districts the authority to exercise flexibility to expend funds allocated to the School District from the State of Florida Education Finance Program (FEFP) in the areas of Student Transportation, Safe Schools, Supplemental Academic Instruction, Research Based Reading Instruction, and Instructional Materials. The purpose of this Resolution is to exercise flexibility over Safe Schools and Instructional Materials funding for a total amount of \$828,346.56. Superintendent recommends approval.

V. Public Hearing – Chairman Pegler

**A. Discussion of Rollback Rate and proposed Millage Rates – Mr. Morrison**

**B. Public Input on Millage Rates – Chairman Pegler**

**C. Motions for Setting Millage Rates – Chairman Pegler**

Approval of Millage Rates for 2012-2013 that represent Required Local Effort, Basic Discretionary, Critical Operating Needs, Debt Service, and Capital Outlay by Resolution #2013-03 and #2013-04. Superintendent recommends approval.

**D. Discussion of Budget – Mr. Morrison**

**E. Public Input on Proposed Budget – Chairman Pegler**

**F. Motion for Adoption of Budget – Chairman Pegler**

Superintendent recommends approval of 2012-2013 School District of Indian River County's Budget.

VI. Closing Comments – Dr. Adams/Mr. Morrison

VII. Adjournment – Chairman Pegler

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. All business meetings will be held in the Teacher Education Center (TEC) located in the J.A. Thompson Administrative Offices at 1990 25th Street, Vero Beach, unless otherwise specified. Meetings may broadcast live on Comcast Ch. 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  
 2011-2012 Amendment # 1  
 Enterprise Fund- Extended Day Program

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		1,164,172.52	5,534.11	0.00	1,169,706.63
Interest on Investments	3431	1,000.00	405.92		1,405.92
Charges for Services	3481	761,712.50	538.71		762,251.21
Miscellaneous Local	3495	0.00	4,589.48		4,589.48
Transfer from General Fund	3610		0.00	0.00	0.00
Net Assets	2760	401,460.02	0.00	0.00	401,460.02
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	9100-100	489,483.43		7,006.96	482,476.47
Employee Benefits	9100-200	103,941.97		31,207.56	72,734.41
Purchases Services	9100-300	47,920.00		11,052.55	36,867.45
Materials and Supplies	9100-500	50,265.00	3,633.68		53,898.68
Capital Outlay	9100-600	35,000.00		31,528.23	3,471.77
Other Expenses	9100-700	35.00	60.00		95.00
Transfers to General Fund	9100-910			0.00	0.00
Net Assets		437,527.12	82,635.73		520,162.85
Totals		1,164,172.52	86,329.41	80,795.30	1,169,706.63

Adopted By Board: September 11, 2012

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 District Superintendent's Signature

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## The School District of Indian River County

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2012

### Enterprise Fund-Extended Day Program- Amendment # 1

#### Estimated Revenues:

Increase Estimated Revenue to reflect actual operations.	5,534.11
	<hr/>
	5,534.11
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#### Appropriations:

Decrease expense budget to actual cost outlay for salaries, benefits, purchased services and capital purchases.	(80,795.30)
Increase expense budget to actual cost outlay for supplies and other miscellaneous expenses	<hr/> 3,693.68
Net decrease in appropriations	<hr/> <hr/> (77,101.62)

#### Net Increase in Net Assets:

	<hr/> <hr/> 82,635.73
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**FLORIDA DEPARTMENT OF EDUCATION  
FINANCIAL MANAGEMENT SECTION  
AMENDMENT TO SCHOOL DISTRICT BUDGET**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
Amendment # 2 - December 2011 through June 2012  
Special Revenue- Food Service**

**ESTIMATED REVENUE**

	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		10,332,646.70	0.00	0.00	10,332,646.70
National School Lunch Act	3260	5,708,632.43	0.00	0.00	5,708,632.43
USDA Donated Commodities	3265	264,000.00	0.00	0.00	264,000.00
Other Food Service revenue	3268-3299	109,150.00	0.00	0.00	109,150.00
Food Service Supplement	3300	117,388.00	0.00	0.00	117,388.00
Food Services	3450	2,456,862.06	0.00	0.00	2,456,862.06
Other Miscellaneous Local	3490	0.00	0.00	0.00	0.00
Fund Equity	2700	1,676,614.21	0.00	0.00	1,676,614.21

**APPROPRIATIONS**

	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	2,643,269.49	91,595.02	0.00	2,551,674.47
Employee Benefits	7600 - 200	1,001,740.38	100,200.36	0.00	901,540.02
Purchased Services	7600 - 300	221,837.76	103,461.84	0.00	118,375.92
Energy Services	7600 - 400	333,000.00	32,483.94	0.00	300,516.06
Materials and Supplies	7600 - 500	3,894,696.11	0.00	178,908.25	4,073,604.36
Capital Outlay	7600 - 600	157,120.39	0.00	59,251.04	216,371.43
Other Expenses	7600 - 700	410,100.00	0.00	89,581.87	499,681.87
Transfers to General Fund	9700	0.00	0.00	0.00	0.00
Fund Balance		1,670,882.57	0.00	0.00	1,670,882.57
<b>Totals</b>		10,332,646.70	327,741.16	327,741.16	10,332,646.70

Adopted By Board: September 11, 2012

District Superintendent's Signature

*ST*  
8/22/12

**School District of Indian River County  
Food Service Budget Amendment  
Amendment #2 - December 2011 through June 2012**

**ESTMATED REVENUES:**

No change in revenue budget	-
No net increase/(decrease) in revenue budget	- =====

**APPROPRIATIONS:**

Reallocate appropriations to reflect use of funds - zero net change	- -----
No net increase/(decrease) in appropriations	- =====

**FUND BALANCE:**

No net change increase/(decrease) in fund balance	- =====
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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
<b>Totals</b>		24,113,517.00	24,816.00	0.00	24,138,333.00
Premium contributions	3483-3488	18,349,334.00	24,816.00	0.00	18,374,150.00
Federal Medicare Retiree Drug Su	3199	200,000.00	0.00	0.00	200,000.00
Misc. Income	3484	0.00	0.00	0.00	0.00
Interest on Investments	3431-3433	25,000.00	0.00	0.00	25,000.00
<b>Fund Balance</b>	<b>2763</b>	<b>5,539,183.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,539,183.00</b>
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Claims expense	7790-7700	14,480,927.00	0.00	0.00	14,480,927.00
Premium expenses	7790-(2302-2307)	2,637,000.00	46,183.00	0.00	2,683,183.00
Administrative & other expenses	7790-1000-2000-3000-5000-6000	1,546,800.00	0.00	21,367.00	1,525,433.00
<b>Fund Balance</b>	<b>2763/2790</b>	<b>5,448,790.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,448,790.00</b>
<b>Totals</b>		24,113,517.00	46,183.00	21,367.00	24,138,333.00

Adopted By Board: \_\_\_\_\_ 2012

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 District Superintendent's Signature

*Mike O'Donovan* 9/7/12

Amendment #1 Internal Service Fund – Employee Benefits Insurance Trust

1. Premium Contributions:

Increase due to increase in premiums.

24,816.00

24,816.00

2. Appropriations were applied to equal expenditures.



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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 2011-2012 AMENDMENT No. 2  
 DEBT SERVICE

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		19,245,098.76	10,443.71	7,166.96	19,248,375.51
Federal Interest Subsidy	3199	1,523,138.00	0.00	0.00	1,523,138.00
SBE / COBI Bond	3322/3326	600,337.50	0.00	7,166.96	593,170.54
GOB Tax Levy	3412	4,718,896.00	8,786.36	0.00	4,727,682.36
Interest on Investments	3431/3433	5,000.00	1,657.35	0.00	6,657.35
Transfer from Capital Projects	3630	11,442,211.19	0.00		11,442,211.19
Fund Balance	2750	955,516.07	0.00	0.00	955,516.07
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	11,357,083.05	0.00	1,458,944.45	9,898,138.60
Interest Expense	9200-720	7,200,853.64	0.00	10,000.00	7,190,853.64
Dues & Fees	9200-730	140,000.00	0.00	48,442.04	91,557.96
Fund Balance	9700-970	547,162.07	1,520,663.24	0.00	2,067,825.31
Totals		19,245,098.76	1,520,663.24	1,517,386.49	19,248,375.51

Adopted By Board: September 11, 2012

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 District Superintendent's Signature

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*CBA*

## The School District of Indian River County

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2012

### Debt Service- Amendment # 2

#### Estimated Revenue:

Decrease revenue budget for earnings on SBE/COBI State Bonds	\$ (7,166.96)
Increase revenue budget for taxes collected	\$ 8,786.36
Increase budget for interest on investments	\$ 1,657.35
Decrease in Revenue Budget	<u>\$ 3,276.75</u>

#### Expenditure Budget

Decrease in budgeted principal payments on QSCB	\$ 1,458,944.45
Decrease in budgeted interest expense	\$ 10,000.00
Decrease in budgeted Dues and Fees	\$ 48,442.04
Decrease in Expenditure Budget	<u>\$ 1,517,386.49</u>

#### Fund Balance:

Net change (increase) in fund balance for Debt service funds	<u>\$ 1,520,663.24</u>
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CBA

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School District of Indian River County  
 Amendment to District School Budget FY 2011-2012  
 Amendment #3. – Capital Projects Fund

Estimated Revenue:

During the period ended June 30, 2012 there was a net increase of \$933,817 in Estimated Revenue. This was composed of the following:

1. Increase in Estimated Interest due to interest earned year to date to actual earned for the year in all capital funds	\$ 65,527
2. Increase in Estimated Revenue for Impact Fees amended to Fellsmere Classroom Addition (switched with 1011.71 (2) Fund)	351,811
3. Increase in Estimated Revenue to amend Impact Fees to Sebastian River High School Classroom Addition for Owner Direct Purchases	57,737
4. Increase in Estimated Revenue for Increase in FMV of Investments for amounts restored to SBA Fund B from Prior year writedowns in various capital funds	169,678
5. Increase in Estimated Revenue for Tax Redemptions in 1011.71 (2) fund	223,641
6. Increase in Estimated Revenue for actual 1011.71 (2) Ad Valorem taxes collected	61,885
7. Increase in Estimated Revenue to actual in other funds, net	<u>3,538</u>
 Total net increase in Estimated Revenue	 \$ 933,817

Major Changes in Appropriations:

Local Capital Improvement Tax, Florida Statute 1011.71 (2):

Appropriate Budget in Transfer to General Fund	\$ 3,406,452
Decrease in Budget for Buyback of Maintenance Costs from the General Fund	( 3,406,452)
Retrench of projects' budget to Restricted Fund Balance to be reallocated in FY 2013:	
Land	(560,605)
Support Services Complex, including furniture	( 1,322,226)
Other Projects	(740,288)
Switch with Impact Fees after amending them to Fellsmere	( 351,811)

*Yes*  
 9/14/12

School District of Indian River County  
Amendment to District School Budget FY 2011-2012  
Amendment #3. – Capital Projects Fund

Page 2.

Major Changes in Appropriations: (continued)

Certificates of Participation Series 2005:

Retrench Remaining Budget of Vero Beach High School phased  
Project to leave an amount to allow project to be completed;  
District anticipates remaining funds to be used for Debt Service (627,522)

Certificates of Participation Series 2007:

Retrench Remaining Budget of Storm Grove Middle School  
Project; District anticipates remaining funds to be used for  
Debt Service (1,533,790)

Other changes in object codes in Appropriations in all other funds were due to refining of the coding of projects during the period.

*g/y*  
9/4/12

FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 Consolidated  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		92,225,731.49	971,569.20	37,752.50	93,159,548.19
CO & DS Distributed	3321	68,705.00	0.00	7,162.17	61,542.83
Interest on Undistributed CO & DS	3325	0.00	7,359.57	0.00	7,359.57
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	16,899.00	0.00	0.00	16,899.00
Charter School Capital Outlay	3397	800,136.04	0.00	0.05	800,135.99
Miscellaneous State Source	3399	30,000.00	3,340.54	0.00	33,340.54
Local Capital Improvement Tax	3413	20,223,839.00	61,885.05	0.00	20,285,724.05
Tax Redemptions	3421	0.00	223,640.79	0.00	223,640.79
Interest on Investments	3431	102,256.44	96,116.83	30,590.28	167,782.99
Increase (Decrease) FMV of Investments	3433	0.00	169,678.46	0.00	169,678.46
Impact Fees	3496	0.00	409,547.96	0.00	409,547.96
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	70,983,896.01	0.00	0.00	70,983,896.01
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	46,961,155.80	439,881.65	2,062,129.59	45,338,907.86
Furniture / Fixtures / Equipment	7400 - 640	5,392,415.95	14,343.37	1,212,350.76	4,194,408.56
Motor Vehicles	7400 - 650	1,481,925.50	0.00	104,735.50	1,377,190.00
Land	7400 - 660	783,185.00	0.00	583,185.00	200,000.00
Improvements Other Than Bldgs.	7400 - 670	3,847,949.86	694,409.39	1,295,620.86	3,246,738.39
Remodeling & Renovations	7400 - 680	17,213,331.89	0.00	4,071,055.34	13,142,276.55
Computer Software	7400 - 690	10,284.46	0.00	556.46	9,728.00
Debt Services	9200 - 730	31,416.82	229.04	31,416.82	229.04
Transfer to General Fund	9700 - 910	800,136.04	3,406,452.00	0.05	4,206,587.99
Transfer to Debt Service Fund	9700 - 920	11,442,211.19	0.00	0.00	11,442,211.19
Restricted Fund Balance	2700	4,261,718.98	5,740,475.92	924.29	10,001,270.61
<b>Totals</b>		92,225,731.49	10,295,791.37	9,361,974.67	93,159,548.19

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

*[Handwritten Signature]*  
 9/11/12

FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 COBI Bonds  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		406,259.57	915.91	0.00	407,175.48
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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
Tax Redemptions	3421	0.00	0.00	0.00	0.00
Interest on Investments	3430	0.00	915.91	0.00	915.91
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	406,259.57	0.00	0.00	406,259.57
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	281.63	0.00	0.00	281.63
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	13,779.17	0.00	0.00	13,779.17
Remodeling & Renovations	7400 - 680	374,707.85	0.00	0.00	374,707.85
Computer Software	7400 - 690	9,728.00	0.00	0.00	9,728.00
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	7,762.92	915.91	0.00	8,678.83
<b>Totals</b>		406,259.57	915.91	0.00	407,175.48

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

*EPJ*  
 9/11/12

**FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 PECO  
 Capital Projects**

<b>ESTIMATED REVENUE</b>					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		903,821.30	1,104.55	0.00	904,925.85
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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
Tax Redemptions	3421	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	1,104.55	0.00	1,104.55
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	903,821.30	0.00	0.00	903,821.30
<b>APPROPRIATIONS</b>					
	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	161,942.83	9,073.26	0.00	171,016.09
Remodeling & Renovations	7400 - 680	740,954.18	0.00	7,044.42	733,909.76
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
Restricted Fund Balance	2700	924.29	0.00	924.29	0.00
<b>Totals</b>		903,821.30	9,073.26	7,968.71	904,925.85

Adopted By Board: \_\_\_\_\_ September 11, 2012

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

*ERJ*  
*9/11/12*

FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 CO/DS  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		496,421.08	8,261.43	7,162.17	497,520.34
CO & DS Distributed	3321	68,705.00	0.00	7,162.17	61,542.83
Interest on Undistributed CO & DS	3325	0.00	7,359.57	0.00	7,359.57
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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
Tax Redemptions	3421	0.00	0.00	0.00	0.00
Interest on Investments	3430	0.00	901.86	0.00	901.86
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
<b>Fund Equity</b>	<b>2700</b>	<b>427,716.08</b>	<b>0.00</b>	<b>0.00</b>	<b>427,716.08</b>
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	4,440.00	0.00	0.00	4,440.00
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	72,720.73	596.77	0.00	73,317.50
Remodeling & Renovations	7400 - 680	190,703.48	0.00	596.77	190,106.71
Computer Software	7400 - 690	0.00	0.00	0.00	0.00
Debt Services	9200 - 730	0.00	229.04	0.00	229.04
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
Restricted Fund Balance	2700	228,556.87	870.22	0.00	229,427.09
<b>Totals</b>		<b>496,421.08</b>	<b>1,696.03</b>	<b>596.77</b>	<b>497,520.34</b>

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

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 9/11/12



FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 Local Capital Improvement Tax – Florida Statute 1011.71 (2)  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		49,627,358.72	314,885.53	30,590.28	49,911,653.97
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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	20,223,839.00	61,885.05	0.00	20,285,724.05
Tax Redemptions	3421	0.00	223,640.79	0.00	223,640.79
Interest on Investments	3431	102,176.19	89.08	30,590.28	71,674.99
Increase (Decrease) FMV of Investments	3433	0.00	29,270.61	0.00	29,270.61
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	29,301,343.53	0.00	0.00	29,301,343.53
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	11,087,709.32	0.00	1,207,583.88	9,880,125.44
Furniture / Fixtures / Equipment	7400 - 640	4,253,443.83	0.00	1,131,279.77	3,122,164.06
Motor Vehicles	7400 - 650	1,481,925.50	0.00	104,735.50	1,377,190.00
Land	7400 - 660	760,605.00	0.00	560,605.00	200,000.00
Improvements Other Than Bldgs.	7400 - 670	2,084,184.23	677,617.33	0.00	2,761,801.56
Remodeling & Renovations	7400 - 680	15,757,500.24	0.00	4,054,238.46	11,703,261.78
Computer Software	7400 - 690	556.46	0.00	556.46	0.00
Debt Services	9200 - 730	0.00	0.00	0.00	0.00
Transfer to General Fund	9700 - 910	0.00	3,406,452.00	0.00	3,406,452.00
Transfer to Debt Service Fund	9700 - 920	11,442,211.19	0.00	0.00	11,442,211.19
Restricted Fund Balance	2700	2,759,222.95	3,259,224.99	0.00	6,018,447.94
<b>Totals</b>		49,627,358.72	7,343,294.32	7,058,999.07	49,911,653.97

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent Signature

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 9/14/12

FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 Certificates of Participation Series 2005  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		2,279,656.49	65,893.21	0.00	2,345,549.70
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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	0.00	4,600.42	0.00	4,600.42
Increase (Decrease) FMV of Investments	3433	0.00	61,292.79	0.00	61,292.79
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	2,279,656.49	0.00	0.00	2,279,656.49
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	850,610.84	0.00	593,044.36	257,566.48
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	22,580.00	0.00	22,580.00	0.00
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	11,897.89	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
Restricted Fund Balance	2700	1,394,567.76	693,415.46	0.00	2,087,983.22
<b>Totals</b>		2,279,656.49	693,415.46	627,522.25	2,345,549.70

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

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FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 Certificates of Participation Series 2007  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		2,405,925.22	84,302.21	0.00	2,490,227.43
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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
Tax Redemptions	3421	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	5,187.15	0.00	5,187.15
Increase (Decrease) FMV of Investments	3433	0.00	79,115.06	0.00	79,115.06
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	2,405,925.22	0.00	0.00	2,405,925.22
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	1,178,526.44	0.00	261,501.35	917,025.09
Furniture / Fixtures / Equipment	7400 - 640	106,334.96	0.00	976.96	105,358.00
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	1,272,219.49	0.00	1,267,282.50	4,936.99
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	4,030.17	0.00	4,030.17	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
Restricted Fund Balance	2700	(155,185.84)	1,618,093.19	0.00	1,462,907.35
<b>Totals</b>		2,405,925.22	1,618,093.19	1,533,790.98	2,490,227.43

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

*[Handwritten Signature]*  
 9/11/12

FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 Qualified School Construction Bonds Series 2010  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		24,790,270.07	61,973.34	0.00	24,852,243.41
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	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
Tax Redemptions	3421	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	61,973.34	0.00	61,973.34
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	24,790,270.07	0.00	0.00	24,790,270.07
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	23,555,206.06	88,460.76	0.00	23,643,666.82
Furniture / Fixtures / Equipment	7400 - 640	1,011,906.74	0.00	80,094.03	931,812.71
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	185,690.84	7,122.03	0.00	192,812.87
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	15,488.76	0.00	15,488.76	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
Restricted Fund Balance	2700	21,977.67	61,973.34	0.00	83,951.01
<b>Totals</b>		24,790,270.07	157,556.13	95,582.79	24,852,243.41

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

*Handwritten signature and date:*  
 [Signature]  
 9/11/12

FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2011-2012

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT No. 3 Other Capital Funds  
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
<b>Totals</b>		11,316,019.04	434,233.02	0.05	11,750,252.01
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
PECO Funds	3391	0.00	0.00	0.00	0.00
Classrooms for Kids	3396	16,899.00	0.00	0.00	16,899.00
Charter School Capital Outlay	3397	800,136.04	0.00	0.05	800,135.99
Miscellaneous State Source	3399	30,000.00	3,340.54	0.00	33,340.54
Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00
Interest on Investments	3431	80.25	21,344.52	0.00	21,424.77
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	409,547.96	0.00	409,547.96
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	10,468,903.75	0.00	0.00	10,468,903.75
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	10,289,103.14	351,420.89	0.00	10,640,524.03
Furniture / Fixtures / Equipment	7400 - 640	16,008.79	14,343.37	0.00	30,352.16
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	57,412.57	0.00	28,338.36	29,074.21
Remodeling & Renovations	7400 - 680	149,466.14	0.00	9,175.69	140,290.45
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	800,136.04	0.00	0.05	800,135.99
Transfer to Debt Service Fund	9700 - 920	0.00	0.00	0.00	0.00
Restricted Fund Balance	2700	3,892.36	105,982.81	0.00	109,875.17
<b>Totals</b>		11,316,019.04	471,747.07	37,514.10	11,750,252.01

Adopted By Board: \_\_\_\_\_ September 11, 2012

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 District Superintendent's Signature

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 9/11/12

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT # 3 - May, 2012 through June 30, 2012  
 Special Revenue - Consolidated

ESTIMATED REVENUE					
	Revenue Code	Current Budget	Increase	Decrease	Revised Budget
<b>Grand Totals</b>		12,408,427.35	74,780.22	35,434.55	12,450,831.54
Vocational Education Act	3201	161,393.00	0.00	0.00	161,393.00
Race to the Top Fund	3214	983,412.75	38,000.00	0.00	1,021,412.75
Education Jobs Fund	3215	54,310.00	0.00	0.00	54,310.00
Teacher/Principal Training/Recruiting (Title II)	3226	759,991.06	36,779.95	35,434.55	761,336.46
Drug Free Schools	3227	860.31	0.00	0.00	860.31
Individuals with Disabilities Education Act	3230	3,843,822.48	0.00	0.00	3,843,822.48
Title I	3240	5,617,688.67	0.27	0.00	5,617,688.94
Adult General Education	3251	341,904.65	0.00	0.00	341,904.65
Other Federal Through State	3290	645,044.43	0.00	0.00	645,044.43
Adult Ed Fees (Block Tuition)	3461	3,058.52	0.00	0.00	3,058.52
APPROPRIATIONS					
	Function	Current Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	6,214,887.26	63,333.38	0.00	6,278,220.64
Pupil Personnel Services	6100	964,836.20	62,277.48	0.00	1,027,113.68
Instructional & Curriculum Development	6300	1,524,553.46	0.00	188,379.14	1,336,174.32
Instructional Staff Training	6400	1,477,105.12	38,000.00	195,841.77	1,319,263.35
Instructional Related Technology	6500	561,719.00	0.00	0.00	561,719.00
General Administration	7200	384,690.24	306,317.08	0.00	691,007.32
Central Services	7700	89,702.14	0.00	13,985.28	75,716.86
Transportation Services	7800	845,991.57	0.00	29,317.57	816,674.00
Administrative Technology Services	8200	7,500.00	0.00	0.00	7,500.00
Community Services	9100	337,442.36	0.01	0.00	337,442.37
<b>Grand Totals</b>		12,408,427.35	469,927.95	427,523.76	12,450,831.54

Adopted By Board: 9/11/12

District Superintendent's Signature

*(Signature)*  
 9/11/12  
*(Signature)*  
 9/7/12

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT # 3 - May, 2012 through June 30, 2012  
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Current Budget	Increase	Decrease	Revised Budget
<b>Grand Totals</b>		11,283,886.79	36,780.22	35,434.55	11,288,290.98
Vocational Education Act	3201	161,393.00	0.00	0.00	161,393.00
Teacher/Principal Training/Recruiting (Title II)	3226	759,991.06	36,779.95	35,434.55	761,336.46
Drug Free Schools	3227	860.31	0.00	0.00	860.31
Individuals with Disabilities Education Act	3230	3,763,010.49	0.00	0.00	3,763,010.49
Title I	3240	5,617,688.67	0.27	0.00	5,617,688.94
Adult General Education	3251	341,904.65	0.00	0.00	341,904.65
Other Federal Through State	3290	639,038.61	0.00	0.00	639,038.61
Adult Ed Fees (Block Tuition)	3461	3,058.52	0.00	0.00	3,058.52
APPROPRIATIONS					
	Function	Current Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	6,036,291.13	49,348.10	0.00	6,085,639.23
Pupil Personnel Services	6100	957,516.26	62,277.48	0.00	1,019,793.74
Instructional & Curriculum Development	6300	1,448,642.46	0.00	188,379.14	1,260,263.32
Instructional Staff Training	6400	1,282,334.06	0.00	195,841.77	1,086,492.29
General Administration	7200	375,668.95	306,317.08	0.00	681,986.03
Transportation Services	7800	845,991.57	0.00	29,317.57	816,674.00
Community Services	9100	337,442.36	0.01	0.00	337,442.37
<b>Grand Totals</b>		11,283,886.79	417,942.67	413,538.48	11,288,290.98

Adopted By Board: 9/11/12

District Superintendent's Signature

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT # 3 - May, 2012 through June 30, 2012  
 Special Revenue - Race to the Top Fund

ESTIMATED REVENUE					
	Revenue Code	Current Budget	Increase	Decrease	Revised Budget
<b>Grand Totals</b>		983,412.75	38,000.00	0.00	1,021,412.75
Race to the Top Fund	3214	983,412.75	38,000.00	0.00	1,021,412.75
APPROPRIATIONS					
	Function	Current Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	95,200.00	13,985.28	0.00	109,185.28
Instructional & Curriculum Development	6300	75,911.00	0.00	0.00	75,911.00
Instructional Staff Training	6400	147,774.61	38,000.00	0.00	185,774.61
Instructional Related Technology	6500	561,719.00	0.00	0.00	561,719.00
General Administration	7200	5,606.00	0.00	0.00	5,606.00
Central Services	7700	89,702.14	0.00	13,985.28	75,716.86
Administrative Technology Services	8200	7,500.00	0.00	0.00	7,500.00
<b>Grand Totals</b>		983,412.75	51,985.28	13,985.28	1,021,412.75

Adopted By Board: 9/11/12

District Superintendent's Signature

*(Signature) 9/7/12*

*See 9/7/12*



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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT # 3 - May, 2012 through June 30, 2012  
 Special Revenue - Targeted Stimulus Funds

ESTIMATED REVENUE					
	Revenue Code	Current Budget	Increase	Decrease	Revised Budget
<b>Grand Totals</b>		86,817.81	0.00	0.00	86,817.81
Individuals with Disabilities Education Act	3230	80,811.99	0.00	0.00	80,811.99
Other Federal Through State	3290	6,005.82	0.00	0.00	6,005.82
APPROPRIATIONS					
	Function	Current Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	29,086.13	0.00	0.00	29,086.13
Pupil Personnel Services	6100	7,319.94	0.00	0.00	7,319.94
Instructional Staff Training	6400	46,996.45	0.00	0.00	46,996.45
General Administration	7200	3,415.29	0.00	0.00	3,415.29
<b>Grand Totals</b>		86,817.81	0.00	0.00	86,817.81

Adopted By Board: 9/11/12

District Superintendent's Signature

*(Signature)*  
 9/17/12  
 EY  
 9/17/12

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 AMENDMENT # 3 - May, 2012 through June 30, 2012  
 Special Revenue - Education Jobs Supplement

ESTIMATED REVENUE					
	Revenue Code	Current Budget	Increase	Decrease	Revised Budget
<b>Grand Totals</b>		54,310.00	0.00	0.00	54,310.00
Education Jobs Fund	3215	54,310.00	0.00	0.00	54,310.00
APPROPRIATIONS					
	Function	Current Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	54,310.00	0.00	0.00	54,310.00
<b>Grand Totals</b>		54,310.00	0.00	0.00	54,310.00

Adopted By Board: 9/11/12

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

*(Signature)*  
 EG  
 9/17/12

**School District of Indian River County  
Special Revenue Budget Amendment  
Amendment #3 –May, 2012 through June 30, 2012**

Total Estimated Revenues increased by a net of \$39,345.67 for the months of May through June 30, 2012, as discussed below:

Race to the Top Fund:

\$	38,000.00	Budget Adoption from Florida Department of Education (FLDOE) on Project Award Notifications signed 6/27/12 For Common Core State Standards (CCSS)
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Title II:

\$	36779.95	Increase in Title II Part A, after certified roll.
\$	35,434.55	Reduction of prior year budget of Title II Part A

Title I:

\$	.27	Budget Amendment to adjust to agree with CARDS
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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, 2012.

*EPH*  
9/7/12

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
Amendment # 6 - June, 2012  
General Fund**

ESTIMATED REVENUE					
	Function	Revised Budget	Increase	Decrease	Final Budget
<b>Grand Totals</b>		135,825,449.76	3,554,206.10	19,995.33	139,359,660.53
Federal Direct Sources	3100	80,000.00	0.00	0.00	80,000.00
Federal Through State Sources	3200	197,929.15	0.00	19,995.33	177,933.82
State Sources	3300	30,293,968.80	119,376.28	0.00	30,413,345.08
Local Sources	3400	89,728,584.41	28,377.87	0.00	89,756,962.28
Transfers	3600	800,136.04	3,406,451.95	0.00	4,206,587.99
Other Financing Sources	3700	152,792.36	0.00	0.00	152,792.36
Fund Equity	2700	14,572,039.00	0.00	0.00	14,572,039.00
APPROPRIATIONS					
	Function	Revised Budget	Increase	Decrease	Final Budget
Instructional Services	5000	82,657,561.89	901,142.60	0.00	83,558,704.49
Pupil Personnel Services	6100	3,446,869.00	109,427.15	0.00	3,556,296.15
Instructional Media Services	6200	1,890,064.69	0.00	24,613.49	1,865,451.20
Instructional Curriculum	6300	3,756,038.75	0.00	858,155.31	2,897,883.44
Instructional Staff Training	6400	1,110,016.28	0.00	51,097.71	1,058,918.57
Instructional Related Technology	6500	752,801.62	0.00	22,578.62	730,223.00
Board of Education	7100	1,051,926.72	41,655.38	0.00	1,093,582.10
General Administration	7200	384,204.54	5,196.50	0.00	389,401.04
School Administration	7300	7,103,355.73	107,861.97	0.00	7,211,217.70
Facilities Acquisition and	7400	770,293.67	47,016.76	0.00	817,310.43
Fiscal Services	7500	4,069,719.86	84,509.41	0.00	4,154,229.27
Food Services	7600	26,996.18	0.00	0.00	26,996.18
Central Services	7700	2,106,094.06	51,528.16	0.00	2,157,622.22
Transportation Services	7800	5,134,044.08	146,845.15	0.00	5,280,889.23
Operation Services	7900	12,136,551.05	741,633.85	0.00	12,878,184.90
Maintenance Services	8100	782,312.46	2,042,310.35	0.00	2,824,622.81
Administrative Technology Services	8200	1,779,668.72	102,134.87	0.00	1,881,803.59
Community Services	9100	1,277.50	0.00	11.25	1,266.25
Debt Services	9200	118,722.00	0.00	0.00	118,722.00
Transfers	9700	0.00	0.00	0.00	0.00
Budgeted Fund Balance		6,746,930.96	109,405.00	0.00	6,856,335.96
<b>Grand Totals</b>		135,825,449.76	4,490,667.15	956,456.38	139,359,660.53

Adopted By Board: September 11, 2012

District Superintendent's Signature

*CS*  
8/29/12

## General Fund - Amendment # 6

### ESTIMATED REVENUES

Total estimated revenues increased by \$3,534,210.77 in the month of June, 2012

#### **Object Code 3200 - Federal Through State Sources:**

\$ (19,995.33) - Decrease estimated revenue for the SUMMIT Math & Science program  
\$ (19,995.33)

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

\$ 9,971.28 - Increase estimated revenue budget for SBE expense  
\$ 109,405.00 - Increase estimated revenue budget for Class Size Reduction Funds -FEFP final calculation  
\$ 119,376.28

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

\$ 28,377.87 - Increase estimated revenue budget for collection of internal accounts reimbursement - Various Schools  
\$ 28,377.87

#### **Object Code 3600 - Transfers:**

\$ 3,406,451.95 - Increase in budgeted transfer for Capital Outlay  
\$ 3,406,451.95

### APPROPRIATIONS

Changes in the Appropriations budget changes are reflected as follows:

\$ 28,377.87 - Increase appropriations budget for collection of internal account purchases  
\$ (19,995.33) - Decrease appropriations budget for the SUMMIT Math & Science program  
\$ 3,406,451.95 - Increase appropriations budget for the Capital Outlay transfer - to cover 7400 and 8100 function expenditures  
\$ 9,971.28 -Increase appropriations budget for the SBE expense  
\$ 3,424,805.77 Net increase in appropriations budget

### BUDGETED FUND BALANCE:

Budgeted fund balance increased by \$109,405.00 during the months of June 2012; due to additional revenue for Class Size Reduction.

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

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 2011-2012 Amendment # 1  
 Management Training Institute

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Totals		102,995.94	99.21	28,330.79	74,764.36
Interest on Investments	3431	0.00	99.21		99.21
Charges for Services	3481	50,537.38		28,330.79	22,206.59
				0.00	0.00
Net Assets	2760	52,458.56			52,458.56
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Purchased Services	7730-300	87,023.68		24,416.58	62,607.10
Materials and Supplies	7730-500	8,500.00			8,500.00
Other Expenses	7730-700	0.00	3,657.26		3,657.26
Net Assets		7,472.26		7,472.26	0.00
Totals		102,995.94	3,657.26	31,888.84	74,764.36

Adopted By Board: September 11, 2012

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

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## The School District of Indian River County

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2012

### Management Training Institute - Amendment # 1

#### Estimated Revenues:

Decrease in Revenue Budget due to drop in member participation	(28,330.79)
Increase for interest income	99.21
Net Decrease in Estimated Revenue	<u><u>(28,231.58)</u></u>

#### Appropriations:

Decrease in budget available for membership participation	(24,416.58)
Increase in budget for indirect cost expense	3,657.26
Net decrease in appropriations	<u><u>(20,759.32)</u></u>

#### Net Change in Net Assets:

(7,472.26)

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**Resolution # 2013-02**  
**Categorical Flexible Spending Resolution**

RESOLUTION OF THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, PURSUANT TO FLORIDA STATUTE 1011.62(6)(B), PROVIDING THE DISTRICT SCHOOL BOARD THE AUTHORITY TO EXERCISE FLEXIBILITY TO EXPEND FUNDS ALLOCATED TO THE SCHOOL DISTRICT FROM THE FUNDS RECEIVED FOR STUDENT TRANSPORTATION, SAFE SCHOOLS, SUPPLEMENTAL ACADEMIC INSTRUCTION, RESEARCH-BASED READING INSTRUCTION, AND INSTRUCTIONAL MATERIALS. THESE FUNDS ARE URGENTLY NEEDED TO MAINTAIN SCHOOL BOARD SPECIFIED ACADEMIC CLASSROOM INSTRUCTION.

**WHEREAS**, Section 1011.62(6)(b), Florida Statutes, provides flexibility to expend selected categorical funds and approve an amendment to the school district's 2011-2012 operating budget; and

**WHEREAS**, the School Board of Indian River County has approved necessary budget amendments to balance the 2011-2012 budget; and

**WHEREAS**, the School Board finds and declares that the funds received from the above-named specific state appropriations are urgently needed to maintain Board-specified academic classroom instruction.

**NOW THEREFORE**, be it resolved as follows:

1. The School Board hereby approves using Student Transportation funds in the amount of \$0.00.
2. The School Board hereby approves using Safe School funds in the amount of \$0.00.
3. The School Board hereby approves using Supplemental Academic Instruction funds in the amount of \$0.00.
4. The School Board hereby approves using Research-Based Reading Instruction funds in the amount of \$0.00, and certifies that an amendment describing the changes that the district is making to its reading plan will be submitted to the Department of Education.
5. The School Board hereby approves using Instructional Materials funds in the amount of \$828,346.56, and certifies that all instructional material purchases necessary to provide updated materials to align to Next Generation Sunshine State Standards and benchmarks have been completed for the fiscal year.

**Total use of Categorical Flexibility Funds: \$828,346.56.**

STATE OF FLORIDA

COUNTY OF INDIAN RIVER

I, Dr. Fran Adams, Superintendent of Schools and ex-officio Secretary of the District School Board of Indian River County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Indian River County, Florida, September 11, 2012.

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Signature of Superintendent of Schools

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Date of Signature

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**Resolution # 2013-03**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**RESOLUTION DETERMINING**  
**CRITICAL NEEDS**  
**REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR CRITICAL CAPITAL OUTLAY NEEDS OR CRITICAL OPERATING NEEDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013.

WHEREAS, Section 1011.71(3)(b)<sup>1</sup>, Florida Statutes, provides for the amounts necessary to be raised for either critical capital outlay needs or critical operating needs and the 0.25 mills to be levied; and

WHEREAS, the Board has authorized by a supermajority vote; and

WHEREAS, the voters of the district had approved in the 2010 general election pursuant to Section 1011.71(3)(c), F.S., the continued levy; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for critical needs for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>13,515,321,926</u>	Critical Operating Needs	\$ <u>3,243,678</u>	<u>0.2500</u> mills <small>s. 1011.71(3)(b), F.S.</small>

2. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>-</u>	Critical Capital Outlay Needs	\$ <u>                    </u>	<u>0.0000</u> mills <small>s. 1011.71(3)(b), F.S.</small>

STATE OF FLORIDA

COUNTY OF INDIAN RIVER

I, Dr. Frances J. Adams, Superintendent of Schools and ex-officio Secretary of the District School Board of Indian River County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by a supermajority vote of the District School Board of Indian River County, Florida, September 11, 2012.

\_\_\_\_\_  
Signature of Superintendent of Schools

\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

<sup>1</sup> The paragraph (b) referenced here was repealed by Section 36, Chapter 2011-55, Laws of Florida.

**Resolution # 2013-04**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**RESOLUTION DETERMINING**  
**REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

DISTRICT SCHOOL TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>13,515,321,926</u>	Required Local Effort	\$ <u>70,206,151</u>	<u>5.4110</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>181,646</u>	<u>0.0140</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>70,387,797</u>	<u>5.4250</u> mills

DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>13,515,321,926</u>	Discretionary Operating	\$ <u>9,705,083</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>13,515,321,926</u>	Local Capital Improvement	\$ <u>19,462,064</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0.0000</u> mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>13,515,321,926</u>	General Obligation Bonds	\$ <u>5,060,137</u>	<u>0.3900</u> mills <small>s. 1010.40, F.S.</small>
	_____	\$ <u>0</u>	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ <u>0</u>	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 3.86 PERCENT.

STATE OF FLORIDA

COUNTY OF INDIAN RIVER

I, Dr. Frances J. Adams, Superintendent of Schools and ex-officio Secretary of the District School Board of Indian River County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Indian River County, Florida, September 11, 2012.

\_\_\_\_\_  
Signature of Superintendent of Schools

\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

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RESOLUTION # 2013-04

RESOLUTION OF THE INDIAN RIVER COUNTY SCHOOL BOARD  
ADOPTING THE FISCAL YEAR FINAL BUDGET  
JULY 1, 2012 TO JUNE 30, 2013

WHEREAS, the School Board of Indian River County, Florida, did, pursuant to Chapter 200 and 1011, approve tentative millage rates and tentative budget for the fiscal year July 1, 2012 to June 30, 2013; and

WHEREAS, this day the Indian River County School Board pursuant to a Resolution read in full at a public hearing called for purposes of adopting a final millage rate and final budget, did approve the final millage rates; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Indian River County School Board deems that it is in the best interest of the residents and taxpayers of Indian River County that the Board adopt its final budget in the amount of \$274,841,113 in accordance with the terms of this Resolution.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Indian River County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Indian River County as a final budget for the categories indicated for the fiscal year July 1, 2012 to June 30, 2013. The Superintendent shall file the adopted tentative budget and the final budget with the office of the Property Appraiser of Indian River County, and two copies with the Department of Revenue, State of Florida.

BE IT FURTHER RESOLVED:

That this Resolution be spread upon the Minutes of the meeting of the School Board of Indian River County, Florida, this 11th day of September, 2012.

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Jeffrey Pegler, Chairman

I, Dr. Frances J. Adams, Superintendent of Schools, and Secretary of the Board of Public Instruction of Indian River County, Florida, hereby certify that the foregoing be a true and correct copy of a Resolution regularly adopted by the Board of Public Instruction of Indian River County, Florida, at a meeting of the said Board on the 11th day of September, 2012.

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Frances J. Adams, Ed.D., Superintendent

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