

**District School Board of Indian River County
1990 25th Street, Vero Beach, FL 32960
Special Business Meeting
Agenda**

Date: September 9, 2014

Time: 5:01 p.m.

Room: Teacher Education Center (TEC)

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 and Final Public Hearing to Adopt
2014-2015 Budget and Millage Rates, Budget Amendments, and Annual Financial and Cost
Reports for 2013-2014**

I. Call Meeting to Order - Chairman Johnson

II. Purpose of Meeting – Dr. Adams

III. Consent Agenda – Chairman Johnson

A. Approval of Budget Amendments – Mr. Morrison

The Superintendent recommends approval for the following Budget Amendments.

Amendment #1 – Special Revenue - Food Service

Amendment #1 – Insurance Fund

Amendment #2 – Debt Service

Amendment #4 – General Fund

Amendment #5 – Capital Projects

Amendment #6 – Special Revenue - Other

Explanation of the amendments accompanies the attached Budget Amendments. Insurance Fund will be available prior to the meeting. Superintendent recommends approval.

B. Approval of Annual Financial and Cost Reports for 2013-2014 – 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, 2014. These reports will be available at the time of the meeting. Superintendent recommends approval.

IV. Action Agenda – Chairman Johnson

A. Approval of Resolution #2015-03 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 Instructional Materials funding for a total amount of \$1,654,890.21. A copy of the Resolution will be available prior to the meeting. Superintendent recommends approval.

V. Public Hearing – Chairman Johnson

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

B. Public Input on Millage Rates – Chairman Johnson

C. Motions for Setting Millage Rates – Chairman Johnson

Approval of Millage Rates for 2014-2015 that represent Required Local Effort, Basic Discretionary, Additional Voted, and Capital Outlay by Resolution #2015-04. A copy of the Resolution will be available prior to the meeting. Superintendent recommends approval.

D. Discussion of Budget – Mr. Morrison

E. Public Input on Proposed Budget – Chairman Johnson

F. Motion for Adoption of Budget – Chairman Johnson

Superintendent recommends approval of 2014-2015 School District of Indian River County's Budget by Resolution #2015-05. A copy of the Resolution will be available prior to the meeting. Superintendent recommends approval.

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

VII. Adjournment – Chairman Johnson

Anyone who needs a special accommodation may contact the School District's American Disabilities Act Coordinator at 564-3071 (TTY 564-8507) at least 48-hours in advance of the 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 Center at 1990 25th Street, Vero Beach, FL 32960, unless otherwise specified. Meetings may broadcast live on Comcast/Xfinity Ch. 28, AT&T Uverse Ch. 99, and the School District's website stream; and may be replayed on Tuesdays and Thursdays at the time of the original meeting. For a schedule, please visit the District's website at www.indianriverschools.org/iretv. The agenda can be accessed by Internet at <http://www.indianriverschools.org>.

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment # 1 - September 2013 - June 2014
Special Revenue- Food Service**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Totals		10,571,395.23	0.00	0.00	10,571,395.23
National School Lunch Act	3260	5,604,055.94	0.00	0.00	5,604,055.94
USDA Donated Commodities	3265	242,234.30	0.00	0.00	242,234.30
Other Food Service Revenue	3268-3299	57,500.00	0.00	0.00	57,500.00
Summer Food Service Program	3267	225,000.00	0.00	0.00	225,000.00
Food Service Supplement	3300	118,619.00	0.00	0.00	118,619.00
Interest on Investments	3431	208.00	0.00	0.00	208.00
Food Services	3450	1,826,602.96	0.00	0.00	1,826,602.96
Fund Equity	2700	2,497,175.03	0.00	0.00	2,497,175.03
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	2,763,520.12	0.00	47,123.59	2,716,396.53
Employee Benefits	7600 - 200	947,048.25	0.00	85,836.24	861,212.01
Purchased Services	7600 - 300	146,998.25	0.00	26,710.76	120,287.49
Energy Services	7600 - 400	270,148.79	56,182.35	0.00	326,331.14
Materials and Supplies	7600 - 500	3,677,072.20	158,733.57	0.00	3,835,805.77
Capital Outlay	7600 - 600	201,622.87	0.00	33,064.32	168,558.55
Other Expenses	7600 - 700	205,242.41	27,818.99	0.00	233,061.40
Transfers to General Fund	9700	0.00	0.00	0.00	0.00
Fund Balance		2,359,742.34	0.00	50,000.00	2,309,742.34
Totals		10,571,395.23	242,734.91	242,734.91	10,571,395.23

Adopted By Board: September 9, 2014

District Superintendent's Signature

**School District of Indian River County
Food Service Budget Amendment
Amendment #1 - September 2013 - June 2014**

ESTMATED REVENUES:

No change in revenue budget

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No net increase/(decrease) in revenue budget

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APPROPRIATIONS:

Increase in appropriations to cover summer program food costs

50,000.00

Net increase/(decrease) in appropriations

50,000.00

FUND BALANCE:

Net decrease in fund balance to cover summer program food costs

(50,000.00)

**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		21,576,182.86	110,075.65	0.00	21,666,258.51
Premium contributions	3483-3488	17,164,466.08	15,075.65	0.00	17,179,541.73
Federal Medicare Subsidies	3199	180,000.00	0.00	0.00	180,000.00
COBRA	3484	80,000.00	0.00	0.00	80,000.00
Donations	3440	0.00	75,000.00	0.00	75,000.00
Interest on Investments	3431-3433	18,000.00	0.00	0.00	18,000.00
Fund Balance	2790	4,113,716.78	20,000.00	0.00	4,133,716.78
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Claims expense	7790-7700	14,189,841.49	0.00	0.00	14,189,841.49
Premium expenses	7790-(2302-2307)	2,891,000.00	23,684.45	0.00	2,914,684.45
Administrative & other expenses	77XX-1000-2000-3000-4000-5000-6000	1,554,000.00	291,391.20	0.00	1,845,391.20
Fund Balance	2790	2,921,341.37	20,000.00	225,000.00	2,716,341.37
Totals		21,556,182.86	335,075.65	225,000.00	21,666,258.51

Adopted By Board: _____ 2014

District Superintendent's Signature

The School District of Indian River County

The Superintendent recommends Board approval for the following Budget Amendment for the fiscal year ending June 30, 2014

Debt Service- Amendment # 2

Budget amended as of June 30, 2014

Estimated Revenue:

Increase in Sources of Funds from Refunding of State COBI/SBE bonds	\$ 4,158,011.90
Increase in Transfer from Capital Funds; a previous transfer was made to Capital Funds because of availability of debt service funds for payments on the Certificates of Participation (COPs) normally funded from the Local Capital Improvement funds. The funds had to be returned temporarily to debt service because the available funds were restricted to use for interest payments only per the Master Lease Agreement of the COPs.	380,609.53
Decrease in other Funds from COBI/SBE bonds for principal & interest	(8,019.23)
Increase in Tax receipts for closed GO Bond fund; prior year collections	19,263.87
Decrease in Budget for interest earned; adjusted to actual receipts	(825.98)
Net Increase in Revenue Budget/Increase Fund Balance	<u><u>\$ 4,549,040.09</u></u>

Expenditure Budget

Increase Budget Dues and Fees for State Refunding	\$ 28,181.81
Decrease Budget for fees on COPS, QSCB, and other debt service	<u>(3,616.18)</u>
Net Increase in Expenditure Budget/Decrease Fund Balance	<u><u>24,565.63</u></u>

Fund Balance:

Net Increase in fund balance for Debt Service Funds	<u><u>\$ 4,524,474.46</u></u>
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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 2013-2014 AMENDMENT No. 2
 DEBT SERVICE

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		17,575,059.90	4,557,885.30	8,845.21	22,124,099.99
Federal Interest Subsidy	3199	1,413,472.06	0.00	0.00	1,413,472.06
SBE / COBI Bond Receipts	3322/3326	599,487.50		8,019.23	591,468.27
Tax revenues	3412	0.00	19,263.87		19,263.87
Interest on Investments	3431	10,000.00	0.00	825.98	9,174.02
Gain on Investments	3433	0.00	0.00	0.00	0.00
Transfer from Capital Projects	3630	11,403,436.04	380,609.53		11,784,045.57
Other Financing Sources	3700	0.00	4,158,011.90		4,158,011.90
Fund Balance	2750	4,148,664.30	0.00	0.00	4,148,664.30
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	5,711,547.44	0.00	0.00	5,711,547.44
Interest Expense	9200-720	6,275,160.52	0.00	0.00	6,275,160.52
Dues & Fees	9200-730	15,000.00	24,565.63	0.00	39,565.63
Transfer to Capital Projects	9200-930	380,000.00	0.00	0.00	380,000.00
Fund Balance	9700-970	5,193,351.94	4,524,474.46		9,717,826.40
Totals		17,575,059.90	4,549,040.09	0.00	22,124,099.99

Adopted By Board: September 9, 2014

 District Superintendent's Signature



General Fund - Amendment # 4

ESTIMATED REVENUES:

Total estimated revenues increased by \$175,832.66 for the months of May and June 2014

Object Code 3100 - Federal Direct Sources:

\$	44,750.69	- Increase estimated ROTC revenue budget to match actual collections.
\$	7,650.00	- Increase estimated Miscellaneous Federal Direct revenue budget to match actual collections.
\$	<u>52,400.69</u>	Net increase in Federal Direct Sources

Object Code 3200 - Federal Through State Sources:

\$	92,102.37	- Increase estimated Medicaid revenue budget to match actual collections.
\$	<u>92,102.37</u>	Net increase in Federal through State Sources

Object Code 3300 - State Sources:

\$	84,161.00	- Increase estimated Workforce Development revenue budget to match actual collections.
\$	(61,145.00)	- Decrease estimated Workforce Development Performance Based Incentives revenue budget to match actual collections.
\$	(764.12)	- Decrease estimated State License Tax revenue budget to match actual collections.
\$	175,315.00	- Increase estimated revenue budget for Lottery Funds to match actual collections
\$	33,018.00	- Increase estimated revenue budget for Class Size Reduction to match actual collections
\$	(175,339.00)	- Decrease estimated revenue budget for School Recognition to match actual collections
\$	10,879.68	- Increase estimated revenue budget for Voluntary Pre-Kindergarten Program to match actual revenue
\$	85,701.00	- Increase estimated revenue budget for the Bandwidth Grant
\$	<u>151,826.56</u>	Net increase in State Sources

Object Code 3400 - Local Sources:

\$	1,691.09	- Increase estimated revenue budget for Excess Fees revenue budget to match actual collections
\$	35,000.00	- Increase estimated revenue budget for the Great Ideas Grant-VPK transition summer program
\$	3,816.50	- Increase estimated revenue budget for the PTA Donation for computers at Beachland
\$	4,335.00	- Increase estimated revenue budget for the High School STEM grant
\$	5,000.00	- Increase estimated revenue budget for the Lagoon and Literacy Reading Program
\$	5,670.72	- Increase estimated revenue budget for Bus Fees to match actual collections
\$	842.00	- Increase estimated revenue budget for the Sale of Junk to match actual collections
\$	159,329.67	- Increase estimated revenue budget for Federal Indirect cost to match actual collections
\$	(410,342.21)	- Decrease estimated revenue budget for Miscellaneous Revenue to match actual collections
\$	519.82	- Increase estimated revenue budget for Refunds of Prior Year Expenditures to match actual collections
\$	38,084.45	- Increase estimated revenue budget for Food Service Indirect Cost to match actual collections
\$	<u>(156,052.96)</u>	Net decrease in Local Sources

Object Code 3600 - Transfers:

\$	8,056.00	- Increase in budgeted transfer for State Charter School Capital Outlay funds
\$	<u>8,056.00</u>	Net increase in Transfers

Object Code 3700 - Loss Recoveries:

\$	27,500.00	- Increase estimated revenue budget for Insurance Loss Recoveries - Vero Beach Elementary Flood
\$	<u>27,500.00</u>	Net increase in Loss Recoveries

APPROPRIATIONS:

Changes in the Appropriations budget changes are reflected as follows:

\$	20,447.46	- Increase appropriations budget for collection of internal accounts reimbursement - Various Schools
\$	1,430.75	- Increase appropriations budget for PTA donation for Textbooks and laptops at Beachland Elementary
\$	5,000.00	- Increase appropriations budget for the Lagoon and Literacy Reading Program
\$	85,701.00	- Increase appropriations budget for Bandwidth Grant
\$	25,571.90	- Increase appropriations budget for IRCEA Sick Leave Buyback program
\$	35,000.00	- Increase appropriations budget for the Great Ideas -VPK Title I Summer Transition grant
\$	8,056.00	- Increase appropriations budget for Charter School Capital Outlay state allocation
\$	20,197.45	- Increase appropriations budget for the VPK Program
\$	<u>201,404.56</u>	Net Increase in appropriations budget

FUND BALANCE:

There was a decrease to Budgeted Fund Balance of \$25,571.90 for the months of May and June 2014, to fund the IRCEA Sick Leave Buyback program.

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment # 4 - May and June 2014
General Fund**

ESTIMATED REVENUE					
	Function	Current Budget	Increase	Decrease	Revised Budget
Grand Totals		154,341,937.83	331,885.62	156,052.96	154,517,770.49
Federal Direct Sources	3100	120,000.00	52,400.69	0.00	172,400.69
Federal Through State Sources	3200	310,000.00	92,102.37	0.00	402,102.37
State Sources	3300	41,754,189.68	151,826.56	0.00	41,906,016.24
Local Sources	3400	90,627,052.93	0.00	156,052.96	90,470,999.97
Transfers	3600	4,318,341.00	8,056.00	0.00	4,326,397.00
Other Financing Sources	3700	250,222.32	27,500.00	0.00	277,722.32
Fund Equity	2700	16,962,131.90	0.00	0.00	16,962,131.90
APPROPRIATIONS					
	Function	Current Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	89,074,899.59	0.00	994,831.44	88,080,068.15
Pupil Personnel Services	6100	3,385,733.95	154,635.97	0.00	3,540,369.92
Instructional Media Services	6200	2,140,361.47	46,188.64	0.00	2,186,550.11
Instructional Curriculum Development	6300	3,076,472.91	335,528.61	0.00	3,412,001.52
Instructional Staff Training	6400	1,148,946.89	175,861.77	0.00	1,324,808.66
Instructional Related Technology	6500	2,338,099.83	0.00	319,166.07	2,018,933.76
Board of Education	7100	856,576.06	35,033.50	0.00	891,609.56
General Administration	7200	517,023.06	0.00	21,897.64	495,125.42
School Administration	7300	7,838,609.38	93,489.47	0.00	7,932,098.85
Facilities Acquisition and Construction	7400	1,763,994.20	17,620.86	0.00	1,781,615.06
Fiscal Services	7500	1,183,003.14	3,504.18	0.00	1,186,507.32
Food Services	7600	14,763.48	65.78	0.00	14,829.26
Central Services	7700	2,346,308.43	33,514.47	0.00	2,379,822.90
Transportation Services	7800	5,513,332.13	0.00	26,535.39	5,486,796.74
Operation Services	7900	12,602,873.75	17,317.14	0.00	12,620,190.89
Maintenance Services	8100	2,967,701.71	84,218.89	0.00	3,051,920.60
Administrative Technology Services	8200	3,972,891.64	638,244.71	0.00	4,611,136.35
Community Services	9100	200.00	0.00	0.00	200.00
Debt Services	9200	100,000.00	0.00	71,388.89	28,611.11
Transfers	9700	0.00	0.00	0.00	0.00
Budgeted Fund Balance		13,500,146.21	0.00	25,571.90	13,474,574.31
Grand Totals		154,341,937.83	1,635,223.99	1,459,391.33	154,517,770.49

Adopted By Board: September 9, 2014

District Superintendent's Signature

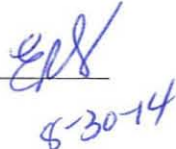
FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 Consolidated - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		57,839,817.15	1,336,266.09	1,135,811.93	58,040,271.31
Other Federal Direct	3199	29,920.00	0.00	0.00	29,920.00
CO & DS Distributed	3321	68,705.00	3,427.25	0.00	72,132.25
Interest on Undistributed CO & DS	3325	0.00	3,228.35	0.00	3,228.35
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	1,018,341.00	8,056.00	0.00	1,026,397.00
Miscellaneous State Source	3399	30,000.00	22,020.00	4,367.04	47,652.96
Local Capital Improvement Tax	3413	19,734,677.00	0.00	10,179.43	19,724,497.57
Tax Redemptions	3421	0.00	162,813.87	0.00	162,813.87
Interest on Investments	3431	111,914.03	2,693.25	69,676.85	44,930.43
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	1,387,134.33	12,708.28	1,051,588.61	348,254.00
Impact Fees	3496	870,456.00	69,730.48	0.00	940,186.48
Transfer from Debt Service	3620	380,000.00	0.00	0.00	380,000.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	1,004,875.00	0.00	1,004,875.00
Insurance Loss Recoveries	3740	0.00	46,713.61	0.00	46,713.61
Fund Equity	2700	34,208,669.79	0.00	0.00	34,208,669.79
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	26,198,921.94	233,812.14	0.00	26,432,734.08
Furniture / Fixtures / Equipment	7400 - 640	901,857.67	172,535.10	72,115.00	1,002,277.77
Motor Vehicles	7400 - 650	1,741,774.25	4,302.28	166,709.31	1,579,367.22
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	3,131,836.35	25,771.25	4,626.09	3,152,981.51
Remodeling & Renovations	7400 - 680	10,043,649.90	108,506.05	490,064.85	9,662,091.10
Computer Software	7400 - 690	100,000.00	0.00	0.00	100,000.00
Debt Services	9200 - 730	0.00	377.06	0.00	377.06
Transfer to General Fund	9700 - 910	4,318,341.00	8,056.00	0.00	4,326,397.00
Transfer to Debt Service Fund	9700 - 920	11,403,436.04	380,609.53	0.00	11,784,045.57
Restricted Fund Balance	2700	0.00	0.00	0.00	0.00
Totals		57,839,817.15	933,969.41	733,515.25	58,040,271.31

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature



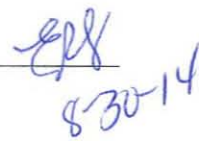
FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 COBI Bonds - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		21,966.52	0.00	0.00	21,966.52
Other Federal Direct	3199	0.00	0.00	0.00	0.00
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	8.36	0.00	0.00	8.36
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Transfer from Debt Service	3620	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	3740	0.00	0.00	0.00	0.00
Fund Equity	2700	21,958.16	0.00	0.00	21,958.16
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	0.00	0.00	0.00	0.00
Remodeling & Renovations	7400 - 680	21,966.52	0.00	0.00	21,966.52
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	0.00	0.00	0.00	0.00
Totals		21,966.52	0.00	0.00	21,966.52

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature



FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 CO/DS - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		303,298.97	6,928.36	0.00	310,227.33
Other Federal Direct	3199	0.00	0.00	0.00	0.00
CO & DS Distributed	3321	68,705.00	3,427.25	0.00	72,132.25
Interest on Undistributed CO & DS	3325	0.00	3,228.35	0.00	3,228.35
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	272.76	0.00	272.76
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Transfer from Debt Service	3620	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	3740	0.00	0.00	0.00	0.00
Fund Equity	2700	234,593.97	0.00	0.00	234,593.97
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	11,000.00	0.00	7,115.00	3,885.00
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	31,149.67	0.00	440.07	30,709.60
Remodeling & Renovations	7400 - 680	261,149.30	14,106.37	0.00	275,255.67
Computer Software	7400 - 690	0.00	0.00	0.00	0.00
Debt Services	9200 - 730	0.00	377.06	0.00	377.06
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	0.00	0.00	0.00	0.00
Totals		303,298.97	14,483.43	7,555.07	310,227.33

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

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 8/30/14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 Local Capital Improvement Tax -- Florida Statute 1011.71 (2) - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		40,581,889.65	162,813.87	79,856.28	40,664,847.24
Other Federal Direct	3199	0.00	0.00	0.00	0.00
CO & DS Distributed	3321	0.00	0.00	0.00	0.00
Interest on Undistributed CO & DS	3325	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	19,734,677.00	0.00	10,179.43	19,724,497.57
Tax Redemptions	3421	0.00	162,813.87	0.00	162,813.87
Interest on Investments	3431	99,356.12	0.00	69,676.85	29,679.27
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Transfer from Debt Service	3620	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	3740	0.00	0.00	0.00	0.00
Fund Equity	2700	20,747,856.53	0.00	0.00	20,747,856.53
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	13,184,861.11	165,905.87	0.00	13,350,766.98
Furniture / Fixtures / Equipment	7400 - 640	477,466.57	93,879.18	65,000.00	506,345.75
Motor Vehicles	7400 - 650	1,622,749.00	0.00	93,143.39	1,529,605.61
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	2,993,461.95	25,771.25	0.00	3,019,233.20
Remodeling & Renovations	7400 - 680	9,126,453.76	65,000.00	490,064.85	8,701,388.91
Computer Software	7400 - 690	100,000.00	0.00	0.00	100,000.00
Debt Services	9200 - 730	0.00	0.00	0.00	0.00
Transfer to General Fund	9700 - 910	3,300,000.00	0.00	0.00	3,300,000.00
Transfer to Debt Service Fund	9700 - 920	9,776,897.26	380,609.53	0.00	10,157,506.79
Restricted Fund Balance	2700	0.00	0.00	0.00	0.00
Totals		40,581,889.65	731,165.83	648,208.24	40,664,847.24

Adopted By Board: _____ September 9, 2014

 District Superintendent Signature

EPK
8-30-14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 Certificates of Participation Series 2007 - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		1,601,207.78	0.00	0.00	1,601,207.78
Other Federal Direct	3199	0.00	0.00	0.00	0.00
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	1,604.95	0.00	0.00	1,604.95
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Transfer from Debt Service	3620	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	3740	0.00	0.00	0.00	0.00
Fund Equity	2700	1,599,602.83	0.00	0.00	1,599,602.83
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	28,283.00	0.00	0.00	28,283.00
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	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	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	1,572,924.78	0.00	0.00	1,572,924.78
Restricted Fund Balance	2700	0.00	0.00	0.00	0.00
Totals		1,601,207.78	0.00	0.00	1,601,207.78

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

ELH
 8/30/14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 Qualified School Construction Bonds Series 2010 - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		5,033,950.63	0.00	0.00	5,033,950.63
Other Federal Direct	3199	0.00	0.00	0.00	0.00
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	5,350.46	0.00	0.00	5,350.46
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Transfer from Debt Service	3620	0.00	0.00	0.00	0.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	3740	0.00	0.00	0.00	0.00
Fund Equity	2700	5,028,600.17	0.00	0.00	5,028,600.17
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	4,971,597.08	0.00	0.00	4,971,597.08
Furniture / Fixtures / Equipment	7400 - 640	7,901.55	0.00	0.00	7,901.55
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	54,452.00	0.00	0.00	54,452.00
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	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	0.00	0.00	0.00	0.00
Totals		5,033,950.63	0.00	0.00	5,033,950.63

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

ELK
 8-30-14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013-2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 5 Other Capital Funds - June 1 through June 30, 2014
 Capital Projects

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		10,297,503.60	1,166,523.86	1,055,955.65	10,408,071.81
Other Federal Direct	3199	29,920.00	0.00	0.00	29,920.00
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	1,018,341.00	8,056.00	0.00	1,026,397.00
Miscellaneous State Source	3399	30,000.00	22,020.00	4,367.04	47,652.96
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	5,594.14	2,420.49	0.00	8,014.63
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	1,387,134.33	12,708.28	1,051,588.61	348,254.00
Impact Fees	3496	870,456.00	69,730.48	0.00	940,186.48
Transfer from Debt Service	3620	380,000.00	0.00	0.00	380,000.00
Sale of State Board of Education Bonds	3711	0.00	0.00	0.00	0.00
Sale of Land	3731	0.00	1,004,875.00	0.00	1,004,875.00
Insurance Loss Recoveries	3740	0.00	46,713.61	0.00	46,713.61
Fund Equity	2700	6,576,058.13	0.00	0.00	6,576,058.13
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	8,014,180.75	67,906.27	0.00	8,082,087.02
Furniture / Fixtures / Equipment	7400 - 640	405,489.55	78,655.92	0.00	484,145.47
Motor Vehicles	7400 - 650	119,025.25	4,302.28	73,565.92	49,761.61
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	52,772.73	0.00	4,186.02	48,586.71
Remodeling & Renovations	7400 - 680	634,080.32	29,399.68	0.00	663,480.00
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	1,018,341.00	8,056.00	0.00	1,026,397.00
Transfer to Debt Service Fund	9700 - 920	53,614.00	0.00	0.00	53,614.00
Restricted Fund Balance	2700	0.00	0.00	0.00	0.00
Totals		10,297,503.60	188,320.15	77,751.94	10,408,071.81

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

ELH
 8-30-14

School District of Indian River County
 Amendment to District School Budget FY 2013-2014
 Amendment # 5. – Capital Projects Fund

Estimated Revenue:

During the period June 1, 2014 through June 30, 2014, there was a net increase of \$200,454 in Estimated Revenue. This was composed of the following:

1. Increase in CO/DS Distributed from the FLDOE	\$ 3,427
2. Increase in Interest in Undistributed CO/DS from FLDOE	3,229
3. Increase in Charter School Capital Outlay from the State	8,056
4. Amendment of Propane Rebate from the State	22,020
5. Decrease in Fuel Tax Rebate Revenue to Actual	(4,367)
6. Decrease in Local Capital Improvement Tax Revenue, Florida Statute 1011.71 (2) to Actual Received	(10,179)
7. Increase in Tax Redemptions to Actual Received in June	162,814
8. Net decrease in Interest Earned through June, 2014, all funds	(66,984)
9. Increase in Miscellaneous Local Revenue (e.g., donation, rebate)	12,708
10. Reclassification of Sale of Property and Insurance Loss Recoveries From Bus Accident from Miscellaneous Local Sources	(1,051,589)
11. Reclassification of Sale of Property to proper Revenue Code	1,004,875
12. Reclassification of Insurance Loss Recoveries to proper Revenue Code	46,714
13. Amendment of Impact Fees received during the period	<u>69,730</u>
 Total increase in Estimated Revenue	 \$ 200,454

Major Changes in Appropriations:

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

Decrease Budget in Oslo Middle School Thermal Ice Storage	(380,610)
Increase Budget in Transfer to Debt Service – temporarily, Due to Master Lease Agreements restrictions for COP 2007 funds (See Capital Budget Amendment # 3) to cover interest payment. COP unspent funds cannot be used for Principal. This makes up for the shortfall for principal in June’s payment. It will be restored for the next interest payment in December, 2014	380,610

School District of Indian River County
Amendment to District School Budget FY 2013-2014
Amendment # 5. – Capital Projects Fund

Page 2.

Other Capital Funds:

Amendment of Impact Fees and interest received in June to Citrus Additional Classrooms	70,992
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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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8/30/14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013 - 2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 6 Consolidated
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		13,243,803.85	44,100.77	0.00	13,287,904.62
Vocational Education Acts	3201	155,707.00	0.00	0.00	155,707.00
State Fiscal Stabilization Funds - K-12	3210	0.00	0.00	0.00	0.00
State Fiscal Stabilization Funds - Workforce	3211	0.00	0.00	0.00	0.00
Race To The Top	3214	630,834.77	32,199.02	0.00	663,033.79
Teacher/Principal Train/Recruit (Title II)	3225	871,103.09	0.00	0.00	871,103.09
Eisenhower Math and Science (Title II)	3226	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act	3230	4,727,635.88	0.00	0.00	4,727,635.88
Title I	3240	6,040,079.48	10,000.00	0.00	6,050,079.48
Adult General Education	3251	248,633.00	0.00	0.00	248,633.00
Federal Through Local	3280	47,307.00	0.00	0.00	47,307.00
Other Federal Through State	3290	522,503.63	0.00	0.00	522,503.63
Emergency Immigrant Education Program	3293	0.00	0.00	0.00	0.00
Adult Ed Fees (Block Tuition)	3461	0.00	1,901.75	0.00	1,901.75
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	7,275,777.31	66,413.77	0.00	7,342,191.08
Pupil Personnel Services	6100	1,057,818.75	6.89	0.00	1,057,825.64
Instructional Media Services	6200	0.00	3,436.65	0.00	3,436.65
Instructional & Curriculum Development	6300	2,197,915.54	0.00	45,270.11	2,152,645.43
Instructional Staff Training	6400	1,528,663.16	17,828.31	0.00	1,546,491.47
Instructional Related Technology	6500	0.00	0.00	0.00	0.00
General Administration	7200	583,457.70	4,019.06	0.00	587,476.76
School Administration	7300	62,153.00	0.00	0.00	62,153.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service - ARRA	7600	0.00	0.00	0.00	0.00
Central Services	7700	45,150.00	0.00	0.00	45,150.00
Transportation Services	7800	196,134.09	0.00	2,208.80	193,925.29
Administrative Technology Services	8200	15,000.00	0.00	0.00	15,000.00
Community Services	9100	281,734.30	0.00	125.00	281,609.30
Totals		13,243,803.85	91,704.68	47,603.91	13,287,904.62

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

(Signature)
 8/25/14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013 - 2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 6 - Special Revenue - Other
 Special Revenue - Other

STATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		12,612,969.08	11,901.75	0.00	12,624,870.83
Vocational Education Acts	3201	155,707.00	0.00	0.00	155,707.00
Teacher/Principal Train/Recruit (Title II)	3225	871,103.09	0.00	0.00	871,103.09
Eisenhower Math and Science (Title II)	3226	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act	3230	4,727,635.88	0.00	0.00	4,727,635.88
Title I	3240	6,040,079.48	10,000.00	0.00	6,050,079.48
Adult General Education	3251	248,633.00	0.00	0.00	248,633.00
Federal Through State	3280	47,307.00	0.00	0.00	47,307.00
Other Federal Through State	3290	522,503.63	0.00	0.00	522,503.63
Emergency Immigrant Education Program	3293	0.00	0.00	0.00	0.00
Adult Ed Fees (Block Tuition)	3461	0.00	1,901.75	0.00	1,901.75
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	7,064,387.17	15,212.45	0.00	7,079,599.62
Pupil Personnel Services	6100	1,052,818.75	6.89	0.00	1,052,825.64
Instructional & Media Services	6200	0.00	3,436.65	0.00	3,436.65
Instructional & Curriculum Development	6300	2,092,107.18	0.00	4,448.26	2,087,658.92
Instructional Staff Training	6400	1,280,176.89	0.00	3,991.24	1,276,185.65
General Administration	7200	583,457.70	4,019.06	0.00	587,476.76
School Administration	7300	62,153.00	0.00	0.00	62,153.00
Transportation Services	7800	196,134.09	0.00	2,208.80	193,925.29
Community Services	9100	281,734.30	0.00	125.00	281,609.30
Totals		12,612,969.08	22,675.05	10,773.30	12,624,870.83

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

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 8-25-14
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 8/25/14

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2013 - 2014

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 6 - Race to the Top
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Totals		630,834.77	32,199.02	0.00	663,033.79
Race To The Top	3214	630,834.77	32,199.02	0.00	663,033.79
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	211,390.14	51,201.32	0.00	262,591.46
Pupil Personnel Services	6100	5,000.00	0.00	0.00	5,000.00
Instructional and Curr. Development Srvc.	6300	105,808.36	0.00	40,821.85	64,986.51
Instructional Staff Training	6400	248,486.27	21,819.55	0.00	270,305.82
Instructional Related Technology	6500	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
Central Services	7700	45,150.00	0.00	0.00	45,150.00
Administrative Technology Services	8200	15,000.00	0.00	0.00	15,000.00
Totals		630,834.77	73,020.87	40,821.85	663,033.79

Adopted By Board: _____ September 9, 2014

 District Superintendent's Signature

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8/25/14
(Signature)
8/25/14

School District of Indian River County
Amendment to District School Budget FY 2013-2014
Amendment #6– Special Revenue Other

There was a net increase in Estimated Revenue during the period June 1 – June 30, 2014 of \$44,100.77 as discussed below:

Title I:

10,000.00 Budget increase for 13/14 Title I Part C, Education of Migratory Children.

Race to the Top:

32,199.02 Budget Adoption Race to the Top (RTTT) Florida Standards Professional Development Action Project.

Adult Ed Fees (Block Tuition):

1,901.75 Amend Use of Program Income for Tuition in Adult Education associated with the Adult General Education Block Tuition.

\$ 44,100.77 Total Net Change in Estimated Revenue for the period
June 1 – June 30, 2014.

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, 2014.

gpk
8/25/14
(pb)
8/25/14

Categorical Flexible Spending Resolution #2015-03

RESOLUTION OF THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, PURSUANT TO SECTION 1011.62(6)(b), FLORIDA STATUTES, 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 2013-2014 operating budget; and

WHEREAS, the School Board of Indian River County has approved necessary budget amendments to balance the 2013-2014 budget; and

WHEREAS, the School Board finds and declares that the funds received from the above-referenced 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, and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable).
4. The School Board hereby approves using Research-Based Reading Instruction funds in the amount of \$0.00, and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable). 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 \$1,654,890.21, 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 amount of Categorical Flexibility Funds: \$1,654,890.21.

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 9, 2014.

Signature of Superintendent of Schools

Date of Signature

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Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 W. Gaines Street, Room 824
 Tallahassee, Florida 32399-0400

Resolution #2015-04
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, 2014, AND ENDING JUNE 30, 2015.

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:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>14,342,586,540</u>	Required Local Effort	\$ <u>70,785,828</u>	<u>5.1410</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>82,614</u>	<u>0.0060</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>70,868,442</u>	<u>5.1470</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>14,342,586,540</u>	Discretionary Operating	\$ <u>10,299,125</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>14,342,586,540</u>	Additional Operating	\$ <u>8,261,330</u>	<u>0.6000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>14,342,586,540</u>	Local Capital Improvement	\$ <u>20,653,325</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </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
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ 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 2.01 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 9, 2014.

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.

RESOLUTION # 2015-05

RESOLUTION OF THE INDIAN RIVER COUNTY SCHOOL BOARD
ADOPTING THE FISCAL YEAR FINAL BUDGET
JULY 1, 2014 TO JUNE 30, 2015

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, 2014 to June 30, 2015; 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 \$271,195,574 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, 2014 to June 30, 2015. 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 9th day of September, 2014.

Carol Johnson, 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 9th day of September, 2014.

Frances J. Adams, Ed.D., Superintendent

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