

Financial Position Report

as of 31-December-2025

Forecast Period: Q3-2025

District: Indian River School District

Description	Actual Unencumbered	Encumbered	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30	Projected 1 month Local Payroll
Local Expenses	\$38,586,746.81	\$1,061,931.53	\$1,250,000.00	\$40,898,678.34	\$11,163,980.00	\$931,460.08	\$12,095,440.08	\$28,803,238.26	\$943,000.00	\$13,241,310.00	\$1,553,352.80	\$14,951,575.46	\$3,591,139.00
Div II	\$2,022,114.88	\$639,403.53	\$0.00	\$2,661,518.41	\$0.00	\$1,658,077.76	\$1,658,077.76	\$1,003,440.65	\$0.00	\$0.00	\$1,003,440.65	\$0.00	
Div III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Cash Option	\$798,321.00	\$0.00	(\$798,321.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$167,562.00	\$0.00	\$0.00	\$167,562.00	\$167,562.00	\$0.00	\$167,562.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Discretionary Fund Revenue	\$41,574,744.69	\$1,701,335.06	\$451,679.00	\$43,727,758.75	\$11,331,542.00	\$2,589,537.84	\$13,921,079.84	\$29,806,678.91	\$943,000.00	\$13,241,310.00	\$2,556,793.45	\$14,951,575.46	

Approved by Superintendent: _____

Approved by Board President: _____

Preparer: _____

Financial Position Report

as of 31-December-2025

Forecast Period: Q3-2025
District: Indian River School District

Local Current Expenses

Appropriation Code	Fiscal Year	Description	Actual Unencumbered as of 12/31	Encumbered as of 12/31	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30
98000	2026	LOCAL FUNDS	\$27,693,022.89	\$1,007,117.42	\$698,936.00	\$29,399,076.31	\$11,000,000.00	\$739,581.72	\$11,739,581.72	\$17,659,494.59	\$698,936.00	\$13,000,000.00	\$1,275,000.00	\$4,083,430.59
98000	2025	LOCAL FUNDS	\$7,188.63	\$34,229.61	\$0.00	\$41,418.24	\$0.00	\$41,418.24	\$41,418.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91301	2026	Bldg Rentals	\$56,875.17	\$0.00	\$0.00	\$56,875.17	\$0.00	\$0.00	\$0.00	\$56,875.17	\$0.00	\$0.00	\$0.00	\$56,875.17
91305	2026	Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91385	2026	ROTC Salaries	(\$47,990.39)	\$0.00	\$100,000.00	\$52,009.61	\$37,835.00	\$0.00	\$37,835.00	\$14,174.61	\$68,000.00	\$44,141.00	\$0.00	\$38,033.61
91465	2026	Sale Proceeds	\$79,793.99	\$0.00	\$0.00	\$79,793.99	\$0.00	\$250.00	\$250.00	\$79,543.99	\$0.00	\$0.00	\$250.00	\$79,293.99
91507	2026	Uniforms - Athletic	\$450,925.52	\$0.00	\$0.00	\$450,925.52	\$0.00	\$0.00	\$0.00	\$450,925.52	\$0.00	\$0.00	\$0.00	\$450,925.52
91603	2026	CSCR	\$677,828.24	\$0.00	\$0.00	\$677,828.24	\$0.00	\$6,224.00	\$6,224.00	\$671,604.24	\$0.00	\$0.00	\$6,224.00	\$665,380.24
91691	2026	Indirect Costs	\$1,832,027.75	\$18,037.28	\$400,000.00	\$2,250,065.03	\$18,552.00	\$25,000.00	\$43,552.00	\$2,206,513.03	\$125,000.00	\$21,644.00	\$25,000.00	\$2,284,869.03
91691	2025	Indirect Costs	\$918.87	\$117.24	\$0.00	\$1,036.11	\$0.00	\$1,036.11	\$1,036.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91691	2024	Indirect Costs	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91692	2026	E-rate	\$175,236.27	\$0.00	\$0.00	\$175,236.27	\$0.00	\$0.00	\$0.00	\$175,236.27	\$0.00	\$0.00	\$0.00	\$175,236.27
98034	2026	Other Local Revenue	\$302,644.66	\$1,863.40	\$25,532.00	\$330,040.06	\$107,593.00	\$30,000.00	\$137,593.00	\$192,447.06	\$25,532.00	\$175,525.00	\$30,000.00	\$12,454.06
98036	2026	Reserve Acct	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
98075	2026	Local Set Aside	\$6,874,328.60	\$485.63	\$22,341.00	\$6,897,155.23	\$0.00	\$20,000.00	\$20,000.00	\$6,877,155.23	\$22,341.00	\$0.00	\$20,000.00	\$6,879,496.23
98120	2026	Band Uniform Funds	\$152,604.68	\$0.00	\$0.00	\$152,604.68	\$0.00	\$0.00	\$0.00	\$152,604.68	\$0.00	\$0.00	\$0.00	\$152,604.68
98167	2026	Student Activities	\$331,011.88	\$24.95	\$3,191.00	\$334,227.83	\$0.00	\$67,950.00	\$67,950.00	\$266,277.83	\$3,191.00	\$0.00	\$196,878.80	\$72,590.03
98167	2025	Student Activities	\$330.05	\$55.99	\$0.00	\$386.04	\$0.00	\$0.00	\$0.00	\$386.04	\$0.00	\$0.00	\$0.00	\$386.04
			\$38,586,746.81	\$1,061,931.53	\$1,250,000.00	\$40,898,678.34	\$11,163,980.00	\$931,460.08	\$12,095,440.08	\$28,803,238.26	\$943,000.00	\$13,241,310.00	\$1,553,352.80	\$14,951,575.46
Projected 1 month Local Payroll													\$3,591,139.00	

Division II

Appropriation Code	Fiscal Year	Description	Actual Unencumbered as of 12/31	Encumbered as of 12/31	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30
00159	2026	ENERGY	\$169,768.00	\$365,650.28	\$0.00	\$535,418.28	\$0.00	\$535,418.28	\$535,418.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
05165	2026	ALL OTHER C	\$1,825,020.04	\$181,861.26	\$0.00	\$2,006,881.30	\$0.00	\$1,003,440.65	\$1,003,440.65	\$1,003,440.65	\$0.00	\$0.00	\$1,003,440.65	\$0.00
05165	2025	ALL OTHER C	\$27,326.84	\$91,891.99	\$0.00	\$119,218.83	\$0.00	\$119,218.83	\$119,218.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$2,022,114.88	\$639,403.53	\$0.00	\$2,661,518.41	\$0.00	\$1,658,077.76	\$1,658,077.76	\$1,003,440.65	\$0.00	\$0.00	\$1,003,440.65	\$0.00

Division III

Appropriation Code	Fiscal Year	Description	Actual Unencumbered as of 12/31	Encumbered as of 12/31	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30
05186	2026	DIV.III EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Cash Option

Appropriation Code	Fiscal Year	Description	Actual Unencumbered as of 12/31	Encumbered as of 12/31	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30
05194	2026	EXCEL OPTIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
05190	2026	RELATED SERVICES OPTIO	\$798,321.00	\$0.00	(\$798,321.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$798,321.00	\$0.00	(\$798,321.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Other

Appropriation Code	Fiscal Year	Description	Actual Unencumbered as of 12/31	Encumbered as of 12/31	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30
05289	2026	ED SUSTAINMENT	\$167,562.00	\$0.00	\$0.00	\$167,562.00	\$167,562.00	\$0.00	\$167,562.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$167,562.00	\$0.00	\$0.00	\$167,562.00	\$167,562.00	\$0.00	\$167,562.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

			Actual Unencumbered as of 12/31	Encumbered as of 12/31	Projected Income 1/1 to 3/31	Projected Available Income through 3/31	Projected Salary 1/1 to 3/31	Projected Non-Salary 1/1 to 3/31	Projected Expenditures 1/1 to 3/31	Projected Available Balance on 3/31	Revenue Projection 4/1 to 6/30	Salary Projection 4/1 to 6/30	Non-Salary Projection 4/1 to 6/30	Projected Balance on 6/30
Total Discretionary Fund Revenue			\$41,574,744.69	\$1,701,335.06	\$451,679.00	\$43,727,758.75	\$11,331,542.00	\$2,589,537.84	\$13,921,079.84	\$29,806,678.91	\$943,000.00	\$13,241,310.00	\$2,556,793.45	\$14,951,575.46