

# MEMORANDUM

April 14, 2020

**TO:** The Honorable Chair and Members of The School Board of Indian River County, Florida

**FROM:** David K. Moore, Superintendent of Schools

**SUBJECT:** January 2020 Financial Summary

The purpose of this memorandum is to provide a brief summary by fund of the attached financial package for period ending January 31, 2020

## **General Fund**

- Revenues collected are 3% higher than prior year.
- Revenues collected are 76% of current years' budget.
- Expenditures are 3% higher than prior year due to \$1.1M for the transfer to Health Insurance Fund and approximately \$1.1M for performance pay.
- Expenditures are 52% of current years' budget.
- Funding received from the TAN is not reflected as revenue for financial reporting purposes.
- The budgeted ending fund balance for 2019-20 in the adopted budget is at 5.27%. It is important to note that there are a number of factors that can influence the fund balance throughout the year, including FTE counts; pro-ration by the State; FTE calibrations, negotiations, etc.

## **Capital Fund**

- Revenues collected are 6% higher than prior year due to approximately \$137K from Educational Security Grant Reimbursement and \$1.3M in additional Local Property Tax.
- Revenues collected are 85% of current years' budget.
- Expenditures are 11% higher than prior year due to approximately \$1M in Health and Safety projects, due to timing of completion this fiscal year.
- Expenditures are running 20% of current years' budget.

## **Special Revenue (Includes Federal and Food Service)**

- Revenues collected are 6% lower than prior year.
- Revenues collected are 40% of current years' budget.
- Expenditures are 2% higher than prior year.
- Expenditures are 40% of current years' budget.

## **Group Insurance**

- Revenues collected are 14% higher than prior year due to approximately \$940K from stop loss coverage, prescription rebates and Medigap proceeds and \$1.1M transfer from General Fund for FY2019-20 district funded Premium Revenue.
- Revenues collected are 62% of current years' budget.
- Expenditures are 11% higher than prior year due to approximately \$1.7M for health and prescription claims.
- Expenditures are 57% of current years' budget.

DKM: da  
M#017-20

cc: Ron Fagan  
Kim Copeman

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
GENERAL FUND 2019-2020  
FOR PERIOD January 1 - January 31, 2020

REVENUE	TITLE DESCRIPTION	YEAR	BUDGETED	COLLECTED YTD	BALANCE	PERCENT COLLECTED
Revenue						
31xx	ROTC	2019 - 2020	\$ 125,000	\$ 66,547	\$ 58,453	53%
32xx	FEDERAL THROUGH STATE AND LOCAL	2019 - 2020	500,000	13,757	\$ 486,243	3%
33xx	REVENUES FROM STATE SOURCES	2019 - 2020	48,231,721	28,917,454	\$ 19,314,266	60%
34xx	REVENUES FROM LOCAL SOURCES	2019 - 2020	100,992,977	87,725,745	\$ 13,267,232	87%
36xx	TRANSFERS	2019 - 2020	6,067,028	774,724	\$ 5,292,304	13%
37xx	WORKERS COMP REIMB	2019 - 2020	50,000	511,395	\$ (461,395)	1023%
<b>Total Revenue</b>			<b>Grand Totals \$ 155,966,725</b>	<b>\$ 118,009,621</b>	<b>\$ 37,957,104</b>	<b>76%</b>

FUNCTION	TITLE DESCRIPTION	YEAR	BUDGETED	COMMITTED	ENCUMBERED	EXPENDE YTD	BALANCE	PERCENT EXPENDED
Appropriations/Expenditures								
0000	UNASSIGNED	2019 - 2020	-	-	1,844	172	(2,016)	0%
5000	INSTRUCTIONAL	2019 - 2020	106,469,898	31,066	36,988,017	52,170,778	17,280,038	49%
61xx	HEALTH SERVICES	2019 - 2020	4,221,411	591	1,873,911	2,194,765	152,143	52%
62xx	INSTRUCTIONAL MEDIA	2019 - 2020	2,191,004	695	915,253	1,056,747	218,310	48%
63xx	INSTRUCTIONAL CUR & DEV SERVICES	2019 - 2020	4,453,459	63	2,064,440	2,342,866	46,090	53%
64xx	INSTRUCTIONAL STAFF TRAINING SERVICES	2019 - 2020	1,758,883	3,395	653,782	844,074	257,633	48%
65xx	INSTRUCTIONAL RELATED TECHNOLOGY	2019 - 2020	1,620,756	1,280	195,361	1,354,758	69,357	84%
71xx	BOARD	2019 - 2020	1,071,676	4,566	334,473	532,643	199,994	50%
72xx	GENERAL ADMINISTRATION	2019 - 2020	568,052	1,375	191,346	342,192	33,140	60%
73xx	SCHOOL ADMINISTRATION	2019 - 2020	9,320,284	854	3,984,368	5,214,933	120,130	56%
74xx	FACILITIES ACQ & CONSTRUCTION	2019 - 2020	696,250	-	270,394	412,354	13,501	59%
75xx	FISCAL SERVICES	2019 - 2020	1,346,865	-	490,284	809,514	47,067	60%
77xx	STAFF SERVICES	2019 - 2020	2,431,459	2,303	863,068	1,365,385	200,703	56%
78xx	PUPIL TRANSPORTATION	2019 - 2020	5,214,405	38,462	1,774,200	2,643,046	758,697	51%
79xx	OPERATION OF PLANT	2019 - 2020	13,925,192	11,986	2,753,538	8,481,400	2,678,268	61%
81xx	MAINTENANCE OF PLANT	2019 - 2020	3,926,407	-	1,372,527	2,464,067	89,813	63%
82xx	ADMIN TECHNOLOGY SERVICES	2019 - 2020	4,839,759	15,435	1,172,944	2,828,911	822,470	58%
97xx	TRANSFER OF FUNDS	2019-2020	1,100,000	-	-	1,100,000	-	100%
<b>Total Appropriations/Expenses</b>			<b>Grand Totals \$ 165,155,760</b>	<b>\$ 112,071</b>	<b>\$ 55,899,748</b>	<b>\$ 86,158,603</b>	<b>\$ 22,985,336</b>	<b>52%</b>

<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ (9,189,035)</b>	<b>\$ 31,851,018</b>
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BEGINNING FUND BALANCE - (does not include non-spendable inventory of 331,214.24)	\$ 17,078,173	\$ 17,078,173
ENDING FUND BALANCE FOR THE PERIOD	\$ 7,889,138	\$ 48,929,191

<b>PERCENTAGE OF UNASSIGNED BUDGETED FUND BALANCE</b>	<b>5.26%</b>
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**School District of Indian River School District**  
**Monthly Financial Summary Report**  
**For the Period ending January 31, 2020**

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Income/Loss</b>	<b>Ending Fund Balance</b>
General Fund	\$ 17,031,851	\$ 118,009,621	\$ 86,158,603	\$ 31,851,018	\$ 48,882,869
Debt Service Funds	11,410,959	4,026,759	2,738,624	1,288,135	12,699,095
Capital Projects Funds	14,928,422	27,278,490	9,468,677	17,809,813	32,738,235
Special Revenue Funds:					
Food Service	1,249,678	4,087,915	4,755,278	(667,363)	582,315
Other-Grants	48,216	4,800,351	4,436,687	363,664	411,880
Total Special Revenue	1,297,894	8,888,265	9,191,965	(303,700)	994,194
Internal Service Funds (Self Insurance)	4,631,004	14,918,307	13,494,127	1,424,180	6,055,184
Enterprise Fund (Extended day)	905,652	929,441	579,635	349,806	1,255,458
<b>Grand Totals</b>	<b>\$ 50,205,782</b>	<b>\$ 174,050,884</b>	<b>\$ 121,631,632</b>	<b>\$ 52,419,253</b>	<b>\$ 102,625,035</b>

School District of Indian River County  
Detail Expenditure Report by Fund  
As of January 31, 2020

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
UNASSIGNED (0XX)	0000 : UNASSIGNED-UNALLOCATED DEPR	UNASSIGNED- UNASSIGNED	-	-	1,477.46	147.74	(1,625.20)
	0000 : UNASSIGNED-UNALLOCATED DEPR	EMPLOYEE BENEFITS-PAYROLL DEDUCTIONS	0	0	366.92	23.82	(390.74)
<b>TOTAL 0XX</b>			\$ -	\$ -	\$ 1,844.38	\$ 171.56	\$ (2,015.94)
GENERAL FUND (1XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	44,938,442.98	-	20,304,844.45	21,519,023.74	3,114,574.79
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11,881,137.95	-	5,780,020.05	6,015,618.93	85,498.97
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	16,471,420.25	2,883.98	1,262,570.86	9,295,059.32	5,910,906.09
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,554,358.93	19,599.25	137,996.75	459,447.57	937,315.36
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	22,160.54	132.90	270.26	2,428.93	19,328.45
	5100 : BASIC (K-12)	OTHER- OTHER	3,459,564.16	-	194,948.94	1,825,382.25	1,439,232.97
	5101 : SUMMER SCHOOL-BASIC ED	SALARIES- SALARIES	620,312.63	-	-	-	620,312.63
	5101 : SUMMER SCHOOL-BASIC ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	2,332.97	-	-	126.64	2,206.33
	5101 : SUMMER SCHOOL-BASIC ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,510.28	-	-	-	19,510.28
	5102 : SAC-BASIC K-12 ED	SALARIES- SALARIES	5,837.46	-	866.94	3,147.44	1,823.08
	5102 : SAC-BASIC K-12 ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	230.19	-	-	596.14	(365.95)
	5102 : SAC-BASIC K-12 ED	PURCHASED SERVICES- PURCHASED SERVICES	57,617.99	700.00	6,344.00	41,556.72	9,017.27
	5102 : SAC-BASIC K-12 ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	183,682.86	3,621.69	2,999.34	21,070.00	155,991.83
	5102 : SAC-BASIC K-12 ED	CAPITAL OUTLAY- CAPITAL OUTLAY	8,027.35	-	3,867.15	1,999.14	2,161.06
	5102 : SAC-BASIC K-12 ED	OTHER- OTHER	2,727.50	-	-	2,727.50	-
	5103 : TECHNOLOGY-BASIC EDUCATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,732.93	-	-	-	1,732.93
	5104 : CLUBS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16.77	-	-	2.29	14.48
	5104 : CLUBS	PURCHASED SERVICES- PURCHASED SERVICES	636,340.00	-	-	-	636,340.00
	5104 : CLUBS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	755.00	-	-	-	755.00
	5104 : CLUBS	OTHER- OTHER	550.04	-	-	75.00	475.04
	5105 : TEXTBOOKS-STATE ADOPTED	SALARIES- SALARIES	1,700.00	-	-	-	1,700.00
	5105 : TEXTBOOKS-STATE ADOPTED	PURCHASED SERVICES- PURCHASED SERVICES	173,344.00	-	-	100,190.79	73,153.21
	5105 : TEXTBOOKS-STATE ADOPTED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,282,503.48	-	28,696.79	682,490.11	571,316.58
	5106 : TEXTBOOKS-FLEXIBILITY	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	38,420.92	482.53	1,449.49	5,873.77	30,615.13
	5107 : SCIENCE LAB MATERIALS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,297.23	2,152.10	999.59	8,068.78	33,076.76
	5107 : SCIENCE LAB MATERIALS	CAPITAL OUTLAY- CAPITAL OUTLAY	67.62	-	-	-	67.62
	5107 : SCIENCE LAB MATERIALS	OTHER- OTHER	27.50	-	27.50	-	-
	5108 : ADVANCED PLACEMENT	SALARIES- SALARIES	452,563.34	-	21,779.45	69,282.97	361,500.92
	5108 : ADVANCED PLACEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	129,141.08	-	6,680.92	11,042.95	111,417.21
	5108 : ADVANCED PLACEMENT	PURCHASED SERVICES- PURCHASED SERVICES	154,734.69	-	-	52,364.96	102,369.73
	5108 : ADVANCED PLACEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	315,322.20	-	162,589.07	94,426.03	58,307.10
	5108 : ADVANCED PLACEMENT	CAPITAL OUTLAY- CAPITAL OUTLAY	15,323.27	-	12,844.00	1,445.58	1,033.69
	5108 : ADVANCED PLACEMENT	OTHER- OTHER	1,925.70	-	-	495.00	1,430.70
	5109 : INTERNATIONAL BACCALAUREATE	SALARIES- SALARIES	94,810.28	-	7,674.78	7,952.50	79,183.00
	5109 : INTERNATIONAL BACCALAUREATE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,340.29	-	2,158.65	2,255.53	24,936.96
	5109 : INTERNATIONAL BACCALAUREATE	PURCHASED SERVICES- PURCHASED SERVICES	15,957.11	-	2,951.00	7,726.10	5,280.01
	5109 : INTERNATIONAL BACCALAUREATE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	34,456.39	33.13	6,471.50	2,306.22	25,645.54
	5109 : INTERNATIONAL BACCALAUREATE	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	2,000.00	-
	5109 : INTERNATIONAL BACCALAUREATE	OTHER- OTHER	76,138.21	-	-	72,893.54	3,244.67
	5111 : SAI - CHARTERS	PURCHASED SERVICES- PURCHASED SERVICES	498,155.00	-	-	292,403.93	205,751.07
	5112 : SAFE SCHOOLS - CHARTER	PURCHASED SERVICES- PURCHASED SERVICES	157,034.00	-	-	88,668.38	68,365.62
	5114 : ESOL TEACHERS (5100 FUNCTION)	SALARIES- SALARIES	206,015.40	-	100,765.06	105,250.35	(0.01)
	5114 : ESOL TEACHERS (5100 FUNCTION)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	50,562.27	-	24,873.92	25,688.35	(0.01)
	5120 : CLASS SIZE REDUCTION	PURCHASED SERVICES- PURCHASED SERVICES	2,454,156.00	-	-	1,433,151.84	1,021,004.16
	5123 : ATHLETICS	SALARIES- SALARIES	317,767.54	-	73,142.66	152,241.46	92,383.42
	5123 : ATHLETICS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,932.01	-	-	18,092.04	12,839.97
	5123 : ATHLETICS	PURCHASED SERVICES- PURCHASED SERVICES	22,082.54	-	1,317.39	11,959.43	8,805.72
	5123 : ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	60,805.07	-	12,594.56	35,462.80	12,747.71
	5123 : ATHLETICS	CAPITAL OUTLAY- CAPITAL OUTLAY	1,135.67	-	-	-	1,135.67
	5123 : ATHLETICS	OTHER- OTHER	2,844.93	-	-	1,359.00	1,485.93
	5130 : PERFORMING ARTS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	54.54	-	-	31.72	22.82
	5130 : PERFORMING ARTS	PURCHASED SERVICES- PURCHASED SERVICES	11,867.91	73.53	1,773.94	8,347.54	1,672.90
	5130 : PERFORMING ARTS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	18,479.52	-	1,055.04	12,790.43	4,634.05
	5130 : PERFORMING ARTS	OTHER- OTHER	8,935.65	240.00	-	7,115.50	1,580.15
	5200 : EXCEPTIONAL	SALARIES- SALARIES	10,989,225.66	-	5,254,701.71	5,575,170.44	159,353.51
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,266,257.90	-	1,605,151.45	1,632,933.87	28,172.58
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	771,253.12	1,800.00	166,496.03	374,896.81	228,060.28
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	451.58	-	-	173.89	277.69
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	59,931.42	115.71	5,048.74	6,302.40	48,464.57
	5200 : EXCEPTIONAL	OTHER- OTHER	290,445.67	-	-	144,393.05	146,052.62
	5201 : ESE SUMMER SCHOOL	SALARIES- SALARIES	88.77	-	-	-	88.77
	5201 : ESE SUMMER SCHOOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	15.54	-	-	-	15.54
	5202 : ESE-SAC FUNDS	SALARIES- SALARIES	-	-	-	127.83	(127.83)
	5202 : ESE-SAC FUNDS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	23.18	(23.18)
	5202 : ESE-SAC FUNDS	OTHER- OTHER	-	-	-	30.00	(30.00)
	5300 : VOCATIONAL-TECHNICAL	SALARIES- SALARIES	1,776,985.95	-	835,692.07	935,028.97	6,264.91
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	496,096.60	-	242,368.15	260,759.23	(7,030.78)
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	201,928.78	-	34,099.94	154,187.66	13,641.18
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,118,270.78	1,216.33	432,568.00	77,886.99	606,699.46
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	212,042.61	(1,985.65)	26,531.37	187,069.31	427.58
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	28,501.81	-	240.00	20,624.23	7,637.58
	5400 : ADULT GENERAL	SALARIES- SALARIES	59,989.87	-	13,352.26	28,493.30	18,144.31
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	15,556.20	-	5,785.88	6,421.31	3,349.01
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	12,545.61	-	294.52	5,133.00	7,118.09
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,378.67	-	363.69	175.00	2,839.98
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	425,420.63	-	153,025.97	200,580.65	71,814.01
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,596.50	-	44,606.28	53,455.26	17,534.96
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	2,972.29	-	1,696.41	974.49	301.39
	5500 : OTHER INSTRUCTION-PRE K	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,797.30	-	411.14	121.49	4,264.67
	5500 : OTHER INSTRUCTION-PRE K	OTHER- OTHER	1,383.25	-	-	1,548.15	(164.90)
	5900 : OTHER INSTRUCTION	SALARIES- SALARIES	3,668.12	-	1,008.87	1,489.33	1,169.92
	5900 : OTHER INSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	565.86	-	-	248.66	317.20
	5900 : OTHER INSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	990.00	-	-	990.00	-
	6110 : ATTENDANCE AND SOCIAL WORK	SALARIES- SALARIES	195,296.93	-	86,204.47	109,092.46	-
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	55,375.95	-	24,368.18	31,007.77	-
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	23,353.73	-	1,189.21	21,698.75	465.77
	6110 : ATTENDANCE AND SOCIAL WORK	ENERGY SERVICES- ENERGY SERVICES	1,082.43	-	-	410.01	672.42
	6110 : ATTENDANCE AND SOCIAL WORK	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158.30	-	-	24.20	134.10
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	1,527,912.09	-	639,200.37	860,309.73	28,401.99
	6120 : GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	385,665.34	-	168,170.16	217,625.30	(130.12)
	6120 : GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	3,712.80	-	1,615.89	1,595.20	501.71

School District of Indian River County  
Detail Expenditure Report by Fund  
As of January 31, 2020

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
6120	GUIDANCE SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,514.87	-	372.39	2,501.81	640.67
6120	GUIDANCE SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	6,608.42	-	-	-	6,608.42
6120	GUIDANCE SERVICES	OTHER- OTHER	10,104.33	-	-	10,015.38	88.95
6130	HEALTH SERVICES	SALARIES- SALARIES	862,587.37	-	416,901.22	428,433.74	17,252.41
6130	HEALTH SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	319,485.34	-	148,552.36	144,091.65	26,841.33
6130	HEALTH SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	147,908.85	-	70,500.00	40,361.10	37,047.75
6130	HEALTH SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,034.13	516.53	2,031.36	8,942.17	5,544.07
6130	HEALTH SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	94.99	-	-	-	94.99
6130	HEALTH SERVICES	OTHER- OTHER	11,564.96	-	-	10,016.09	1,548.87
6131	HEALTH SERVICES - SUMMER	SALARIES- SALARIES	2,970.00	-	-	-	2,970.00
6131	HEALTH SERVICES - SUMMER	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	472.52	-	-	-	472.52
6140	PSYCHOLOGICAL SERVICES	SALARIES- SALARIES	520,086.63	-	250,171.25	245,159.48	24,755.90
6140	PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	124,966.16	-	64,617.28	62,938.78	(2,589.90)
6140	PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	127.90	-	17.05	107.95	2.90
6150	PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,326.61	74.90	-	433.83	817.88
6200	INSTRUCTIONAL MEDIA	SALARIES- SALARIES	1,644,467.52	-	698,579.17	768,982.35	176,906.00
6200	INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	436,758.14	-	201,776.40	221,085.78	13,895.96
6200	INSTRUCTIONAL MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	6,081.05	-	1,864.24	3,875.81	341.00
6200	INSTRUCTIONAL MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,937.66	449.39	1,999.09	5,881.43	4,607.75
6200	INSTRUCTIONAL MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	5,734.33	245.98	92.61	3,989.32	1,406.42
6200	INSTRUCTIONAL MEDIA	OTHER- OTHER	13,067.66	-	-	19,014.75	(5,947.09)
6210	INSTRUCTIONAL MATL'S-MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	1,167.70	-	-	1,091.45	76.25
6210	INSTRUCTIONAL MATL'S-MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,634.37	-	1,258.96	72.38	303.03
6210	INSTRUCTIONAL MATL'S-MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	69,156.06	-	9,682.09	32,753.38	26,720.59
6300	INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	3,467,469.98	-	1,605,777.59	1,840,872.73	20,819.66
6300	INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	948,432.21	-	451,855.86	496,289.67	286.68
6300	INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	15,487.53	-	4,115.13	2,860.80	8,511.60
6300	INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,514.65	62.85	2,691.56	1,590.77	5,169.47
6300	INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	3,768.68	-	-	1,252.00	2,516.68
6301	SUMMER SCHOOL - ADM & RST	SALARIES- SALARIES	8,498.31	-	-	-	8,498.31
6301	SUMMER SCHOOL - ADM & RST	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	287.14	-	-	-	287.14
6400	INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	1,137,361.45	-	498,070.36	568,924.57	70,366.52
6400	INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	311,557.08	-	139,042.92	156,243.73	16,270.43
6400	INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	232,806.30	3,245.19	13,424.81	87,708.44	128,427.86
6400	INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,741.79	-	75.00	4,475.00	15,191.79
6400	INSTR STAFF TRAINING SERVICES	OTHER- OTHER	14,276.54	-	286.04	5,606.50	8,384.00
6402	SAC-STAFF DEVELOPMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(187.17)	-	-	71.18	(258.35)
6402	SAC-STAFF DEVELOPMENT	PURCHASED SERVICES- PURCHASED SERVICES	2,014.32	-	-	2,000.00	14.32
6402	SAC-STAFF DEVELOPMENT	OTHER- OTHER	2,842.10	-	-	2,335.00	507.10
6408	IB-INSTRUCTIONAL STAFF TRAININ	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	1.54	(1.54)
6408	IB-INSTRUCTIONAL STAFF TRAININ	PURCHASED SERVICES- PURCHASED SERVICES	11,660.40	-	1,846.60	3,111.17	6,702.63
6409	IB - INSERVICE TRAINING	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1.65	-	-	-	1.65
6409	IB - INSERVICE TRAINING	PURCHASED SERVICES- PURCHASED SERVICES	1,108.75	-	11.00	710.70	387.05
6409	IB - INSERVICE TRAINING	OTHER- OTHER	11,255.66	-	-	10,175.00	1,080.66
6410	HRMD INSERVICE (ADMIN)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	1.27	(1.27)
6410	HRMD INSERVICE (ADMIN)	PURCHASED SERVICES- PURCHASED SERVICES	11,717.29	150.00	555.00	1,477.23	9,535.06
6410	HRMD INSERVICE (ADMIN)	OTHER- OTHER	1,023.00	-	-	-	1,023.00
6452	INSERVICE-TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	1,704.02	-	470.05	1,232.18	1.79
6500	INSTRUCTIONAL RELATED TECHNOL	SALARIES- SALARIES	440,644.56	-	151,534.48	239,456.87	49,653.21
6500	INSTRUCTIONAL RELATED TECHNOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,852.15	-	40,849.37	66,979.06	8,023.72
6500	INSTRUCTIONAL RELATED TECHNOL	PURCHASED SERVICES- PURCHASED SERVICES	406,949.60	1,280.48	2,976.70	391,756.17	10,936.25
6500	INSTRUCTIONAL RELATED TECHNOL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	140.39	-	-	80.95	59.44
6500	INSTRUCTIONAL RELATED TECHNOL	CAPITAL OUTLAY- CAPITAL OUTLAY	656,769.62	-	-	656,085.00	684.62
6500	INSTRUCTIONAL RELATED TECHNOL	OTHER- OTHER	400.00	-	-	400.00	-
7100	BOARD	SALARIES- SALARIES	229,716.50	-	97,671.23	132,045.27	-
7100	BOARD	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	147,614.31	-	53,667.00	99,343.04	(5,395.73)
7100	BOARD	PURCHASED SERVICES- PURCHASED SERVICES	674,410.46	4,366.00	181,412.78	284,849.70	203,781.98
7100	BOARD	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,609.80	-	222.12	780.04	1,607.64
7100	BOARD	CAPITAL OUTLAY- CAPITAL OUTLAY	0.01	-	0.01	-	-
7100	BOARD	OTHER- OTHER	17,325.00	200.00	1,500.00	15,625.00	-
7200	GENERAL ADMINISTRATION	SALARIES- SALARIES	310,877.28	-	137,869.17	173,008.11	-
7200	GENERAL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	95,043.02	-	49,433.24	45,608.79	0.99
7200	GENERAL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	27,827.78	1,141.25	3,688.63	11,208.15	11,789.75
7200	GENERAL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	257.73	-	-	61.61	196.12
7200	GENERAL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	13,760.30	233.29	204.54	6,707.55	6,614.92
7200	GENERAL ADMINISTRATION	OTHER- OTHER	120,286.24	-	150.00	105,597.67	14,538.57
7300	SCHOOL ADMINISTRATION	SALARIES- SALARIES	7,068,534.06	-	3,068,813.23	3,984,937.95	14,782.88
7300	SCHOOL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,995,134.84	-	867,735.58	1,124,603.49	2,795.77
7300	SCHOOL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	149,194.58	-	41,721.31	63,161.57	44,311.70
7300	SCHOOL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	450.00	-	-	268.59	181.41
7300	SCHOOL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	72,532.36	652.17	5,081.28	26,324.25	40,474.66
7300	SCHOOL ADMINISTRATION	CAPITAL OUTLAY- CAPITAL OUTLAY	4,216.26	201.74	183.32	1,955.61	1,875.59
7300	SCHOOL ADMINISTRATION	OTHER- OTHER	30,221.98	-	833.00	13,681.30	15,707.68
7400	FACILITIES ACQ & CONSTRUCTION	SALARIES- SALARIES	510,477.30	-	212,694.65	297,782.65	-
7400	FACILITIES ACQ & CONSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	128,263.03	-	53,426.25	74,836.78	-
7400	FACILITIES ACQ & CONSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	50,741.80	-	2,635.98	36,759.14	11,346.68
7400	FACILITIES ACQ & CONSTRUCTION	ENERGY SERVICES- ENERGY SERVICES	2,527.54	-	-	1,600.93	926.61
7400	FACILITIES ACQ & CONSTRUCTION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,989.85	-	1,387.18	1,374.67	1,228.00
7400	FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	4,216.26	-	250.00	-	-
7500	FISCAL SERVICES	SALARIES- SALARIES	888,365.18	-	377,066.93	510,922.00	376.25
7500	FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	254,497.88	-	104,513.98	149,654.08	329.82
7500	FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	193,827.83	-	8,703.46	145,981.86	39,142.51
7500	FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,488.43	-	-	2,321.10	1,167.33
7500	FISCAL SERVICES	OTHER- OTHER	6,685.85	-	-	635.00	6,050.85
7720	INFORMATION SERVICES	SALARIES- SALARIES	59,838.80	-	25,083.38	34,755.42	-
7720	INFORMATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,277.65	-	6,802.27	9,475.38	-
7720	INFORMATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	19,458.64	234.67	5,677.41	1,574.91	11,971.65
7720	INFORMATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	632.02	-	-	-	632.02
7730	STAFF SERVICES	SALARIES- SALARIES	827,398.46	-	324,845.95	492,926.13	9,626.38
7730	STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	233,052.15	-	90,811.60	141,287.60	952.95
7730	STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	248,963.58	1,475.10	32,498.77	161,809.36	53,180.35
7730	STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	75.24	-	-	27.54	47.70
7730	STAFF SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,570.33	-	1,077.75	4,548.91	3,943.67
7730	STAFF SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	460.00	-	-	-	460.00
7730	STAFF SERVICES	OTHER- OTHER	3,783.00	-	-	3,289.00	494.00

School District of Indian River County  
Detail Expenditure Report by Fund  
As of January 31, 2020

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
7731	STAFF SERVICES- RECRUITMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11.64	-	-	1.72	9.92
7731	STAFF SERVICES- RECRUITMENT	PURCHASED SERVICES- PURCHASED SERVICES	5,374.68	-	36.00	1,987.75	3,350.93
7731	STAFF SERVICES- RECRUITMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,322.18	-	-	1,249.68	72.50
7731	STAFF SERVICES- RECRUITMENT	OTHER- OTHER	7,393.00	-	-	7,393.00	-
7752	TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	70,000.00	-	-	-	70,000.00
7752	TESTING & ASSESSMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	293.54	-	-	-	293.54
7760	INTERNAL SERVICES	SALARIES- SALARIES	631,084.58	-	260,957.92	370,338.90	(212.24)
7760	INTERNAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	184,875.54	-	72,663.62	112,225.36	(13.44)
7760	INTERNAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	85,110.88	-	24,712.57	56,687.30	3,711.01
7760	INTERNAL SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,301.09	-	61.79	3,830.05	1,409.25
7760	INTERNAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	21,118.03	593.52	17,823.05	(38,054.95)	40,756.41
7760	INTERNAL SERVICES	OTHER- OTHER	63.92	-	15.98	31.96	15.98
7800	PUPIL TRANSPORTATION SERVICES	SALARIES- SALARIES	2,999,776.32	-	1,148,819.27	1,580,264.18	270,692.87
7800	PUPIL TRANSPORTATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,027,482.07	-	456,260.94	546,557.11	24,664.02
7800	PUPIL TRANSPORTATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	213,008.66	12,333.50	22,537.25	68,061.79	110,076.12
7800	PUPIL TRANSPORTATION SERVICES	ENERGY SERVICES- ENERGY SERVICES	541,493.16	-	74,045.92	194,098.44	273,348.80
7800	PUPIL TRANSPORTATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	177,416.38	131.90	33,508.53	106,890.85	36,885.10
7800	PUPIL TRANSPORTATION SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	54.72	-	-	49.00	5.72
7800	PUPIL TRANSPORTATION SERVICES	OTHER- OTHER	103,807.83	675.00	1,740.00	53,543.03	47,849.80
7801	SUMMER SCHOOL-TRANSPORTATION	SALARIES- SALARIES	-	-	-	31,442.83	(31,442.83)
7801	SUMMER SCHOOL-TRANSPORTATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	5,222.86	(5,222.86)
7801	SUMMER SCHOOL-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	2,000.00	-	-	-	2,000.00
7802	SAC-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	5,238.64	(1,650.00)	1,042.50	1,800.00	4,046.14
7804	CLUBS-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	2,435.00	-	356.24	527.67	1,551.09
7823	ATHLETICS-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	83,499.65	18,080.02	26,155.93	32,194.67	7,069.03
7824	ACADEMIC TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	7,030.00	1,067.00	4,022.00	127.50	1,813.50
7830	BAND-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	51,162.39	7,825.00	5,711.00	22,265.90	15,360.49
7900	OPERATION OF PLANT	SALARIES- SALARIES	4,050,776.30	-	1,669,546.16	2,389,766.85	(8,536.71)
7900	OPERATION OF PLANT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,397,105.36	-	585,997.25	810,626.54	481.57
7900	OPERATION OF PLANT	PURCHASED SERVICES- PURCHASED SERVICES	3,996,940.16	4,341.90	403,879.88	3,086,021.81	502,696.57
7900	OPERATION OF PLANT	ENERGY SERVICES- ENERGY SERVICES	4,008,347.20	(52.56)	5,427.50	1,932,650.23	2,070,322.03
7900	OPERATION OF PLANT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	349,498.79	5,701.62	64,045.78	190,593.63	89,157.76
7900	OPERATION OF PLANT	CAPITAL OUTLAY- CAPITAL OUTLAY	17,424.49	1,995.00	1,082.89	11,072.04	3,274.56
7900	OPERATION OF PLANT	OTHER- OTHER	2,050.00	-	-	1,800.00	250.00
7911	AUDITORIUM DIR - VBHS & SRHS	SALARIES- SALARIES	82,395.66	-	17,273.82	47,857.07	17,264.77
7911	AUDITORIUM DIR - VBHS & SRHS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	17,918.88	-	5,736.91	10,053.09	2,128.88
7911	AUDITORIUM DIR - VBHS & SRHS	PURCHASED SERVICES- PURCHASED SERVICES	1,506.58	-	547.46	959.12	-
7911	AUDITORIUM DIR - VBHS & SRHS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,228.65	-	-	-	1,228.65
8100	MAINTENANCE OF PLANT	SALARIES- SALARIES	2,538,817.75	-	900,238.81	1,660,729.83	(22,150.89)
8100	MAINTENANCE OF PLANT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	733,866.04	-	270,758.51	470,404.07	(7,296.54)
8100	MAINTENANCE OF PLANT	PURCHASED SERVICES- PURCHASED SERVICES	418,429.17	-	130,664.47	202,223.41	85,541.29
8100	MAINTENANCE OF PLANT	ENERGY SERVICES- ENERGY SERVICES	55,183.64	-	3,820.42	40,590.61	10,772.61
8100	MAINTENANCE OF PLANT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158,686.74	-	59,940.05	86,121.06	12,625.63
8100	MAINTENANCE OF PLANT	CAPITAL OUTLAY- CAPITAL OUTLAY	2,273.30	-	1,641.39	351.96	279.95
8100	MAINTENANCE OF PLANT	OTHER- OTHER	150.00	-	-	109.35	40.65
8123	MAINTENANCE-ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,000.00	-	5,463.50	3,536.50	10,000.00
8200	ADMIN TECHNOLOGY SERVICES	SALARIES- SALARIES	2,696,841.65	-	846,320.21	1,217,114.62	633,406.82
8200	ADMIN TECHNOLOGY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	544,416.42	-	227,290.63	323,915.29	(6,789.50)
8200	ADMIN TECHNOLOGY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,247,528.68	15,178.57	97,687.68	1,051,155.15	83,507.28
8200	ADMIN TECHNOLOGY SERVICES	ENERGY SERVICES- ENERGY SERVICES	3,037.19	-	-	1,268.25	1,768.94
8200	ADMIN TECHNOLOGY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	112,865.84	255.94	399.23	2,566.05	109,644.62
8200	ADMIN TECHNOLOGY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	234,394.93	-	1,245.94	232,471.33	677.66
8200	ADMIN TECHNOLOGY SERVICES	OTHER- OTHER	674.00	-	-	420.00	254.00
9700	TRANSFER OF FUNDS	TRANSFER TO INTERNAL SERVICE FUND	1,100,000.00	-	-	1,100,000.00	-
<b>TOTAL General Fund</b>			<b>\$ 165,113,882.16</b>	<b>\$ 112,071.45</b>	<b>\$ 55,897,903.75</b>	<b>\$ 86,158,431.90</b>	<b>\$ 22,945,475.05</b>

School District of Indian River County  
Detail Expenditure Report by Fund  
As of January 31, 2020

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
DEBT SERVICE (2XX)	9200 : DEBT SERVICE	OTHER- OTHER	13,068,092.15	-	-	2,738,624.01	10,329,468.14
<b>TOTAL Debt Fund</b>			<b>\$ 13,068,092.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,738,624.01</b>	<b>\$ 10,329,468.14</b>
CAPITAL PROJECTS (3XX)	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	29,063,722.01	371,140.11	5,408,882.89	5,510,461.61	17,773,237.40
	9700 : TRANSFER OF FUNDS	TRANSFERS- TRANSFERS	18,329,029.14	-	-	3,958,214.99	14,370,814.15
<b>TOTAL Capital Fund</b>			<b>\$ 47,392,751.15</b>	<b>\$ 371,140.11</b>	<b>\$ 5,408,882.89</b>	<b>\$ 9,468,676.60</b>	<b>\$ 32,144,051.55</b>
SPECIAL REVENUE (4XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	1,622,236.59	-	482,287.80	496,232.52	643,716.27
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	514,971.37	-	135,130.40	143,160.44	236,680.53
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	122,635.77	-	1,329.85	52,706.27	68,599.65
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	378,521.70	3,572.49	13,966.02	215,218.01	145,765.18
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	24,305.00	-	-	605.00	23,700.00
	5100 : BASIC (K-12)	OTHER- OTHER	69,326.35	-	-	31,032.41	38,293.94
	5200 : EXCEPTIONAL	SALARIES- SALARIES	1,339,392.56	-	677,915.38	606,606.90	54,870.28
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	616,081.39	-	252,489.03	231,451.47	132,140.89
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	411,621.00	-	29,394.89	91,698.83	290,527.28
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	1,000.00	-	-	405.65	594.35
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	25,981.10	-	86.91	4,770.38	21,123.81
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	66,244.23	-	-	43,878.74	22,365.49
	5200 : EXCEPTIONAL	OTHER- OTHER	30,500.00	-	-	8,890.00	21,610.00
	5300 : VOCATIONAL-TECHNICAL	SALARIES- SALARIES	15,267.65	-	-	9,660.00	5,607.65
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,277.00	-	-	323.39	953.61
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	7,677.00	-	621.90	2,709.10	4,346.00
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,304.41	-	152.14	5,993.66	3,158.61
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	13,010.72	-	-	213.72	12,797.00
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	2,300.00	-	-	626.50	1,673.50
	5400 : ADULT GENERAL	SALARIES- SALARIES	104,620.00	-	39,932.57	53,878.64	10,808.79
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,372.00	-	13,548.59	14,377.28	1,446.13
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	11,175.00	-	-	9,653.00	1,522.00
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,236.00	-	221.16	928.87	85.97
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	117,177.00	-	31,888.49	29,521.54	55,766.97
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	32,226.86	-	10,351.72	9,811.75	12,063.39
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	1,000.00	-	-	-	1,000.00
	5500 : OTHER INSTRUCTION-PRE K	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,500.00	-	-	-	4,500.00
	5500 : OTHER INSTRUCTION-PRE K	OTHER- OTHER	5,000.00	-	-	366.40	4,633.60
	6100 : PUPIL PERSONNEL SERVICES	SALARIES- SALARIES	40.71	-	-	40.71	-
	6100 : PUPIL PERSONNEL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	7.08	-	-	7.08	-
	6100 : PUPIL PERSONNEL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	8,236.96	-	5,200.00	3,000.00	36.96
	6100 : PUPIL PERSONNEL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,500.00	-	-	-	12,500.00
	6100 : PUPIL PERSONNEL SERVICES	OTHER- OTHER	2,500.00	-	-	-	2,500.00
	6110 : ATTENDANCE AND SOCIAL WORK	SALARIES- SALARIES	169,349.25	-	80,642.60	80,642.40	8,064.25
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	46,203.04	-	22,185.96	22,184.50	1,832.58
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	82,000.00	-	57.00	-	81,943.00
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	188,661.18	-	87,623.93	99,381.51	1,655.73
	6120 : GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	56,030.18	-	25,006.38	27,640.91	3,382.89
	6120 : GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	10,007.00	-	1,418.61	3,355.76	5,232.63
	6140 : PSYCHOLOGICAL SERVICES	SALARIES- SALARIES	409,701.52	-	190,028.11	178,596.30	41,077.11
	6140 : PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	114,642.15	-	49,261.78	47,355.36	18,025.01
	6140 : PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	2,375.00	-	-	-	2,375.00
	6140 : PSYCHOLOGICAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,373.16	442.00	2,401.26	7,178.67	351.23
	6150 : PARENTAL INVOLVEMENT	SALARIES- SALARIES	26,177.66	-	-	5,589.21	20,588.45
	6150 : PARENTAL INVOLVEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	4,730.70	-	-	1,094.99	3,635.71
	6150 : PARENTAL INVOLVEMENT	PURCHASED SERVICES- PURCHASED SERVICES	14,946.86	-	103.04	993.08	13,850.74
	6150 : PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,530.83	88.38	-	11,866.60	32,575.85
	6200 : INSTRUCTIONAL MEDIA	SALARIES- SALARIES	4,200.00	-	-	-	4,200.00
	6200 : INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	735.42	-	-	-	735.42
	6300 : INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	1,483,073.85	-	728,922.56	787,311.39	(33,160.10)
	6300 : INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	457,985.98	-	197,577.69	209,706.21	50,702.08
	6300 : INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	52,002.21	-	2,018.76	15,528.27	34,455.18
	6300 : INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,933.24	240.19	-	170.94	10,522.11
	6300 : INSTRUCTION & CUR DEV SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	18,500.00	-	-	11,586.36	6,913.64
	6300 : INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	1,000.00	-	-	-	1,000.00
	6400 : INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	690,115.43	-	219,423.99	280,228.41	190,463.04
	6400 : INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	197,562.99	-	54,840.43	69,666.44	73,056.12
	6400 : INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	394,550.19	276.00	24,609.49	175,987.03	193,677.67
	6400 : INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	53,935.72	32.07	3,140.93	2,309.51	48,453.21
	6400 : INSTR STAFF TRAINING SERVICES	OTHER- OTHER	57,393.16	-	-	13,254.51	44,138.65
	7200 : GENERAL ADMINISTRATION	OTHER- OTHER	429,699.37	-	-	170,049.69	259,649.68
	7600 : FOOD SERVICES	SALARIES- SALARIES	3,005,088.91	-	1,450,669.86	1,420,996.34	133,422.71
	7600 : FOOD SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,130,508.92	-	539,932.53	513,713.13	76,863.26
	7600 : FOOD SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	268,039.65	719.00	62,856.60	101,704.54	102,759.51
	7600 : FOOD SERVICES	ENERGY SERVICES- ENERGY SERVICES	351,040.37	-	21,756.94	492,252.44	(162,969.01)
	7600 : FOOD SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,293,454.66	12,222.93	1,491,455.68	1,551,015.23	2,238,760.82
	7600 : FOOD SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	1,141,651.54	-	55,285.57	432,663.78	653,702.19
	7600 : FOOD SERVICES	OTHER- OTHER	375,209.19	-	-	162,120.96	213,088.23
	7601 : SUMMER SCHOOL-FOOD SERVICE	SALARIES- SALARIES	67,563.23	-	-	43,882.21	23,681.02
	7601 : SUMMER SCHOOL-FOOD SERVICE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	10,367.01	-	-	7,438.64	2,928.37
	7601 : SUMMER SCHOOL-FOOD SERVICE	PURCHASED SERVICES- PURCHASED SERVICES	410.00	-	343.96	66.04	-
	7601 : SUMMER SCHOOL-FOOD SERVICE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	387,245.68	-	45,420.76	29,369.05	312,455.87
	7601 : SUMMER SCHOOL-FOOD SERVICE	OTHER- OTHER	-	-	-	55.70	(55.70)
	7730 : STAFF SERVICES	SALARIES- SALARIES	10,000.00	-	-	-	10,000.00
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	240.00	-	-	-	240.00
	7800 : PUPIL TRANSPORTATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,000.00	-	-	-	1,000.00
	7800 : PUPIL TRANSPORTATION SERVICES	OTHER- OTHER	119,222.27	347.50	2,911.57	5,256.84	110,706.36
	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	191,957.61	-	22,725.35	117,858.48	51,373.78
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	41,215.61	-	5,560.46	22,307.61	13,347.54
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	5,500.00	-	-	-	5,500.00
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,431.28	-	-	1,377.28	1,054.00
	9100 : COMMUNITY SERVICES	OTHER- OTHER	440.51	-	-	440.51	-
<b>TOTAL Special Fund</b>			<b>\$ 23,035,247.98</b>	<b>\$ 17,940.56</b>	<b>\$ 7,082,698.65</b>	<b>\$ 9,191,965.09</b>	<b>\$ 6,742,643.68</b>

School District of Indian River County  
 Detail Expenditure Report by Fund  
 As of January 31, 2020

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
INTERNAL SERVICE FUNDS (7XX)	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	15,000.00	-	-	-	15,000.00
	7500 : FISCAL SERVICES	SALARIES- SALARIES	67,980.00	-	13,765.92	31,852.82	22,361.26
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,745.47	-	3,793.28	8,785.68	1,166.50
	7500 : FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	50.00	-	-	-	50.00
	7500 : FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	500.00	-	-	-	500.00
	7500 : FISCAL SERVICES	OTHER- OTHER	40.00	-	-	-	40.00
	7730 : STAFF SERVICES	SALARIES- SALARIES	100,116.00	-	40,482.06	56,674.94	2,959.00
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,700.00	-	12,443.67	17,460.88	795.45
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	6,160.00	-	268.29	2,169.79	3,721.92
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,150.00	-	-	3,348.98	1,801.02
	7730 : STAFF SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	500.00	-	-	-	500.00
	7730 : STAFF SERVICES	OTHER- OTHER	1,700.00	-	-	111.80	1,588.20
	7790 : OTHER CENTRAL SERVICES	SALARIES- SALARIES	-	-	-	675.00	(675.00)
	7790 : OTHER CENTRAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,243,800.00	-	-	1,666,402.03	1,577,397.97
	7790 : OTHER CENTRAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,706,525.00	-	-	891,309.67	815,215.33
	7790 : OTHER CENTRAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	36,050.00	-	-	14,586.53	21,463.47
	7790 : OTHER CENTRAL SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	142.61	1,857.39
	7790 : OTHER CENTRAL SERVICES	OTHER- OTHER	18,310,700.00	-	-	10,800,606.52	7,510,093.48
	7900 : OPERATION OF PLANT	SALARIES- SALARIES	600.00	-	-	-	600.00
	7900 : OPERATION OF PLANT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	190.00	-	-	-	190.00
	7900 : OPERATION OF PLANT	OTHER- OTHER	30.00	-	-	-	30.00
<b>TOTAL Internal Service</b>			<b>\$ 23,541,536.47</b>	<b>\$ -</b>	<b>\$ 70,753.22</b>	<b>\$ 13,494,127.25</b>	<b>\$ 9,976,655.99</b>
ENTERPRISE FUNDS (9XX)	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	697,575.75	-	69,630.48	428,355.44	199,589.83
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	145,436.82	-	22,773.05	84,043.08	38,620.69
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	48,568.01	83.43	13,195.84	38,331.69	(3,042.95)
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	112,950.91	1,895.34	1,721.11	25,596.28	83,738.18
	9100 : COMMUNITY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	13,815.25	372.31	76.48	3,208.99	10,157.47
	9100 : COMMUNITY SERVICES	OTHER- OTHER	501.00	-	-	100.00	401.00
<b>TOTAL Enterprise Fund</b>			<b>\$ 1,018,847.74</b>	<b>\$ 2,351.08</b>	<b>\$ 107,396.96</b>	<b>\$ 579,635.48</b>	<b>\$ 329,464.23</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 273,170,357.65</b>	<b>\$ 503,503.20</b>	<b>\$ 68,569,479.85</b>	<b>\$ 121,631,631.89</b>	<b>\$ 82,465,742.72</b>



**School District of Indian River County**  
**Detail Revenue Report by Fund**  
**As of January 31, 2020**

Fund	Revenue				% Collected
	Code	Budget Amount	Total Collected	Balance	
General Fund (1XX)	3191	\$ 125,000.00	\$ 66,546.92	\$ 58,453.08	53.2%
	3202	500,000.00	13,756.69	486,243.31	2.8%
	3310	26,630,283.00	16,086,670.00	10,543,613.00	60.4%
	3315	997,510.00	581,882.00	415,628.00	58.3%
	3317	66,000.00	34,167.00	31,833.00	51.8%
	3323	10,105.00	-	10,105.00	0.0%
	3343	175,288.00	129,401.62	45,886.38	73.8%
	3344	59,419.00	197.00	59,222.00	0.3%
	3355	18,968,521.00	11,111,421.00	7,857,100.00	58.6%
	3361	676,169.00	676,169.00	-	0.0%
	3371	561,466.62	232,253.60	329,213.02	41.4%
	3399	86,959.00	65,293.00	21,666.00	75.1%
	3411	87,274,912.00	77,132,848.29	10,142,063.71	88.4%
	3412	-	26,961.16	-	0.0%
	3414	9,614,386.00	8,433,253.55	1,181,132.45	87.7%
	3421	350,000.00	-	350,000.00	0.0%
	3425	10,633.00	81,705.69	(71,072.69)	768.4%
	3431	350,000.00	302,292.79	47,707.21	86.4%
	3440	1,297,550.10	741,602.05	555,948.05	57.2%
	3461	12,000.00	4,140.00	7,860.00	34.5%
	3462	135,000.00	62,101.14	72,898.86	46.0%
	3464	6,500.00	3,681.84	2,818.16	56.6%
	3465	78,000.00	28,021.86	49,978.14	35.9%
	3466	1,000.00	-	1,000.00	0.0%
	3467	7,500.00	3,071.25	4,428.75	41.0%
	3469	27,000.00	13,860.00	13,140.00	51.3%
	3473	230,000.00	21,308.62	208,691.38	9.3%
	3491	95,000.00	33,755.63	61,244.37	35.5%
	3494	540,878.00	170,049.69	370,828.31	31.4%
	3495	721,239.63	542,039.27	179,200.36	75.2%
	3497	-	14,145.58	(14,145.58)	0.0%
	3498	-	485.55	(485.55)	0.0%
	3499	241,378.00	110,420.62	130,957.38	45.7%
	3630	6,067,027.51	774,723.51	5,292,304.00	12.8%
	3730	50,000.00	30,031.51	19,968.49	60.1%
	3740	-	6,923.23	(6,923.23)	0.0%
	3741	-	1,792.50	(1,792.50)	0.0%
	3742	-	472,648.06	(472,648.06)	0.0%
<b>TOTAL General Fund</b>		<b>\$ 155,966,724.86</b>	<b>\$ 118,009,621.22</b>	<b>\$ 37,984,064.80</b>	<b>75.7%</b>
DEBT SERVICE (2XX)	3199	1,422,610.90	716,636.43	705,974.47	50.4%
	3322	552,850.00	-	552,850.00	0.0%
	3431	123,000.00	115,695.74	7,304.26	94.1%
	3433	\$ -	10,935.81	-10,935.81	100.0%
	3630	12,262,001.63	3,183,491.48	9,078,510.15	26.0%
<b>TOTAL Debt Fund</b>		<b>\$ 14,360,462.53</b>	<b>\$ 4,026,759.46</b>	<b>\$ 10,333,703.07</b>	<b>28.0%</b>

**School District of Indian River County  
Detail Revenue Report by Fund  
As of January 31, 2020**

Fund	Revenue		Total Collected	Balance	% Collected
	Code	Budget Amount			
CAPITAL PROJECTS (3XX)	3321	110,013.00	-	110,013.00	0.0%
	3391	-	8,686.98		
	3397	1,214,934.00	692,597.00	522,337.00	57.0%
	3399	149,053.00	147,550.13	1,502.87	99.0%
	3412	7,951.41	7,951.41	0.00	0.0%
	3413	28,671,127.85	25,299,990.31	3,371,137.54	88.2%
	3431	200,167.31	200,167.31	0.00	100.0%
	3496	1,700,000.00	918,342.00	781,658.00	54.0%
	3497	59.90	59.90	0.00	100.0%
	3740	3,145.00	3,145.00	0.00	100.0%
<b>TOTAL Capital Fund</b>		<b>\$ 32,056,451.47</b>	<b>\$ 27,278,490.04</b>	<b>\$ 4,786,648.41</b>	<b>85.1%</b>
SPECIAL REVENUE (4XX)	3201	195,728.16	99,936.13	95,792.03	51.1%
	3221	153,962.13	87,709.72	66,252.41	57.0%
	3224	152,385.18	104,191.00	48,194.18	68.4%
	3225	696,015.00	351,631.23	344,383.77	50.5%
	3230	3,989,357.00	1,858,244.91	2,131,112.09	46.6%
	3240	5,317,983.50	2,032,127.24	3,285,856.26	38.2%
	3242	242,220.01	152,775.44	89,444.57	63.1%
	3261	6,051,519.14	2,452,916.55	3,598,602.59	40.5%
	3262	1,617,429.26	712,888.73	904,540.53	44.1%
	3263	1,032,986.21	141,957.51	891,028.70	13.7%
	3265	533,017.00	-	533,017.00	0.0%
	3267	457,000.00	94,467.24	362,532.76	20.7%
	3280	34,836.75	23,422.22	11,414.53	67.2%
	3293	214,253.14	90,312.81	123,940.33	42.2%
	3299	7,927.95	-	7,927.95	0.0%
	3337	42,172.00	-	42,172.00	0.0%
	3338	56,134.00	-	56,134.00	0.0%
	3431	20,000.00	4,635.17	15,364.83	23.2%
	3451	863,867.50	346,851.70	517,015.80	40.2%
	3452	163,917.50	35,337.35	128,580.15	21.6%
	3453	14,175.00	4,473.95	9,701.05	31.6%
	3454	430,740.00	278,890.49	151,849.51	64.7%
	3455	39,433.50	-	39,433.50	0.0%
	3456	2,300.00	-	2,300.00	0.0%
	3457	4,600.00	7,648.90	-3,048.90	166.3%
	3495	-	7,847.03	-	100.00%
<b>TOTAL Special Fund</b>		<b>\$ 22,333,959.93</b>	<b>\$ 8,888,265.32</b>	<b>\$ 13,453,541.64</b>	<b>39.80%</b>

**School District of Indian River County**  
**Detail Revenue Report by Fund**  
**As of January 31, 2020**

Fund	Revenue		Total Collected	Balance	% Collected
	Code	Budget Amount			
INTERNAL SERVICE FUNDS (7XX)	3199	137,100.00	518,201.25	-381,101.25	378.0%
	3431	124,700.00	78,059.34	46,640.66	62.6%
	3483	145,200.00	80,997.46	64,202.54	55.8%
	3484	19,282,675.00	11,511,732.00	7,770,943.00	59.7%
	3485	1,269,500.00	703,516.74	565,983.26	55.4%
	3486	489,100.00	264,937.76	224,162.24	54.2%
	3487	615,900.00	371,062.82	244,837.18	60.2%
	3488	358,500.00	184,277.62	174,222.38	51.4%
	3489	38,000.00	20,167.00	17,833.00	53.1%
	3495	75,000.00	75,000.00	0.00	100.0%
	3742	68,000.00	289,331.48	-221,331.48	425.5%
	3743	1,350,000.00	821,023.95	528,976.05	60.8%
<b>TOTAL Internal Service (Insurance)</b>		<b>\$ 23,953,675.00</b>	<b>\$ 14,918,307.42</b>	<b>\$ 9,035,367.58</b>	<b>62.3%</b>
ENTERPRISE FUNDS (9XX)	3431	5,000.00	15,416.72	-10,416.72	308.3%
	3473	1,047,327.17	914,024.44	133,302.73	87.3%
<b>TOTAL Enterprise Fund</b>		<b>\$ 1,052,327.17</b>	<b>\$ 929,441.16</b>	<b>\$ 122,886.01</b>	<b>88.3%</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 249,723,600.96</b>	<b>\$ 174,050,884.62</b>	<b>\$ 75,716,211.51</b>	<b>69.7%</b>

School District of Indian River County  
 General Fund Expenditures Detail  
 For Period Ending January 31, 2020

Expenses	Total 2019-2020 Budget	Actual YTD January 2020	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$ 106,428,020.63	\$ 52,170,949.27	\$ 28,597,936.72	\$ 8,027,319.92	\$ 11,867,610.97	\$ 173.89	\$ 1,406,321.59	\$ 194,942.96	\$ 2,076,643.22
Pupil Personnel Services	4,221,410.65	2,194,765.40	1,642,995.41	455,663.50	63,763.00	410.01	11,902.01	-	20,031.47
Instructional Media	2,191,004.49	1,056,746.65	768,982.35	221,085.78	4,967.26	-	5,953.81	36,742.70	19,014.75
Instr & Curr Dev	4,453,458.50	2,342,865.97	1,840,872.73	496,289.67	2,860.80	-	1,590.77	-	1,252.00
Instr Staff Training	1,758,883.18	844,073.51	568,924.57	156,317.72	96,239.72	-	4,475.00	-	18,116.50
Instr Related Tech	1,620,756.32	1,354,758.05	239,456.87	66,979.06	391,756.17	-	80.95	656,085.00	400.00
School Board	1,071,676.08	532,643.05	132,045.27	99,343.04	284,849.70	-	780.04	-	15,625.00
General Admin	568,052.35	342,191.88	173,008.11	45,608.79	11,208.15	61.61	6,707.55	-	105,597.67
School Admin	9,320,284.08	5,214,932.76	3,984,937.95	1,124,603.49	63,161.57	268.59	26,324.25	1,955.61	13,681.30
Facilities Construction	696,249.52	412,354.17	297,782.65	74,836.78	36,759.14	1,600.93	1,374.67	-	-
Fiscal Services	1,346,865.17	809,514.04	510,922.00	149,654.08	145,981.86	-	2,321.10	-	635.00
Central Services	2,431,458.95	1,365,385.02	898,020.45	262,990.06	222,059.32	3,857.59	(32,256.36)	-	10,713.96
Pupil Transportation	5,214,404.82	2,643,045.83	1,611,707.01	551,779.97	124,977.53	194,098.44	106,890.85	49.00	53,543.03
Operation of Plant	13,925,192.07	8,481,400.38	2,437,623.92	820,679.63	3,086,980.93	1,932,650.23	190,593.63	11,072.04	1,800.00
Maintenance of Plant	3,926,406.64	2,464,066.79	1,660,729.83	470,404.07	202,223.41	40,590.61	89,657.56	351.96	109.35
Admin Technology	4,839,758.71	2,828,910.69	1,217,114.62	323,915.29	1,051,155.15	1,268.25	2,566.05	232,471.33	420.00
Transfer of funds	1,100,000.00	1,100,000.00							1,100,000.00
<b>Total Budget</b>	<b>\$ 165,113,882.16</b>								
Total Actual Expenditures YTD		\$ 86,158,603.46	\$ 46,583,060.46	\$ 13,347,470.85	\$ 17,656,554.68	\$ 2,174,980.15	\$ 1,825,283.47	\$ 1,133,670.60	\$ 3,437,583.25
Percent of Total Actual Expenditures by Object			54.07%	15.49%	20.49%	2.52%	2.12%	1.32%	3.99%

**School District of Indian River County**  
**District Health Insurance Plan**  
**Financial Update**  
**Fiscal Year 2018-19 and 2019-20**

# School District of Indian River County

## District Health Insurance Plan

### Financial Update Fiscal Year 2018-19 and 2019-20

1. The beginning fund balance as of June 30, 2018 was \$3.8M compared to \$4.6M as of June 30, 2019, or a \$759K increase or 20%. The fund balance reported as of June 2019, in the amount of \$4,488,588, increased in July 2019 by \$142,416 to \$4,631,004. This increase was to reflect prior year adjustments for revenue and expenses related to FY 2015-16 & FY 2016-17.
2. The projected fund balance as of June 30, 2020 is expected to be \$5.1M, or a \$474K increase or 10%
3. Black font represents actual figures for 208-2019, 2019-20 and blue font represents projections for 2019-20.
4. Subscriber and member counts are based on Florida Blue enrollment data and reflects retroactive updates.
5. The claims projections for 2019-20 are based on claims and enrollment from the most recent 12-month period and are adjusted for trends and seasonality.
6. Administrative fees include the following:
  - a. FL Blue ASO (Administrative Service Only)
  - b. Amwins ASO (Administrative Services Only)
  - c. Aon Rx (prescription) Coalition
  - d. WageWorks/Chard Snyder
  - e. Aetna EAP (Employee Assistance Program)
  - f. Healthcare Bluebook Admin
  - g. Explain My Benefits
7. Other expenditure Activities include:
  - a. Investment income,
  - b. EAP (Employee Assistance Program) board contribution
  - c. IBNR (incurred but not received) adjustment
  - d. Fiscal and staff services
  - e. PCORI (Patient Centered Outcomes Research Intake ACA-fee)
8. The 2018-19 rebates of \$1.1M were equal to 21% of pharmacy claims based on receipt of payments. Rebates earned per year are usually processed with a one-quarter lag on payments and cross fiscal years. For 2019-20 projected rebates are \$1.4M, or 26% of pharmacy claims.

9. Revenues and expenses reported on the attached summary financial statements are specifically related to Health benefits. Premium revenue and expenses related to fully insured benefits (dental, vision, etc.) are combined and reported as Other Activities (see Note 6 above). The financials reported in Focus, as guided by the Red Book, separately report all premiums and expenditures for the Insurance fund as revenue and expenditures for all benefits offered through the insurance fund and may include timing differences between months.
10. Variances noted for January include an increase in premium equivalents (\$1.1M), related to the board contribution.

School District of Indian River County  
 Health insurance Fund  
 6/30/2019 & 6/30/2020 Fiscal Years - Financial Update



	Subscribers	Members	Med Claims	Rx Claims	Admin Fees	Stop Loss Fees	Clinic Fees	Other Activities	Rx Rebates	EGWP Subsidy	Stop Loss Recoveries	Total Expenses	Premium Equivalents	Gain/(Loss)	Fund Balance
Jun-18															\$3,871,346
Jul-18	1,791	3,486	\$1,159,757	\$382,436	\$114,961	\$68,831	\$156,513	\$308	\$0	-\$33,345	\$0	\$1,849,460	\$1,539,963	-\$309,497	\$3,561,849
Aug-18	1,755	3,412	\$1,068,761	\$455,002	\$118,884	\$61,869	\$155,934	-\$13,510	\$0	-\$10,364	-\$14,276	\$1,822,300	\$1,492,339	-\$329,960	\$3,231,889
Sep-18	1,738	3,384	\$861,322	\$378,495	\$113,848	\$62,862	\$153,274	-\$62,616	-\$30,177	-\$9,593	-\$19,851	\$1,447,563	\$1,483,055	\$35,491	\$3,267,381
Oct-18	1,864	3,534	\$691,773	\$476,583	\$114,924	\$63,008	\$194,231	-\$1,225	-\$52,079	-\$8,255	\$0	\$1,478,959	\$1,567,982	\$89,022	\$3,356,402
Nov-18	1,853	3,513	\$652,742	\$386,358	\$117,804	\$73,143	\$157,928	\$9,264	\$0	-\$49,088	\$0	\$1,348,151	\$1,565,082	\$216,931	\$3,573,332
Dec-18	1,853	3,503	\$787,157	\$476,019	\$116,634	\$67,765	\$158,339	\$11,908	-\$217,396	-\$43,009	\$0	\$1,357,417	\$1,561,833	\$204,416	\$3,777,748
Jan-19	1,847	3,473	\$868,203	\$428,935	\$114,485	\$67,984	\$144,797	\$8,593	-\$55,615	-\$63,758	\$0	\$1,513,624	\$1,555,207	\$41,583	\$3,819,331
Feb-19	1,839	3,462	\$526,828	\$391,206	\$126,826	\$67,874	\$159,402	-\$398	-\$851	-\$8,376	\$0	\$1,262,511	\$1,548,317	\$285,806	\$4,105,135
Mar-19	1,839	3,457	\$770,890	\$396,270	\$114,827	\$67,289	\$155,456	-\$28,308	-\$344,527	-\$8,418	\$0	\$1,123,479	\$1,547,641	\$424,162	\$4,529,298
Apr-19	1,829	3,440	\$893,039	\$477,085	\$121,995	\$57,082	\$153,701	-\$17,437	-\$55,035	-\$44,740	\$0	\$1,585,690	\$1,552,268	-\$33,422	\$4,495,876
May-19	1,833	3,437	\$959,195	\$420,601	\$111,485	\$66,228	\$169,234	-\$105,300	-\$10,446	-\$8,895	\$0	\$1,602,103	\$1,518,434	-\$83,669	\$4,412,208
Jun-19	1,789	3,373	\$743,634	\$478,919	\$114,181	\$67,362	\$143,868	\$225,644	-\$309,919	-\$9,653	-\$17,915	\$1,436,122	\$1,512,500	\$76,378	\$4,488,588
<b>Total</b>	<b>1,819</b>	<b>3,456</b>	<b>\$9,983,299</b>	<b>\$5,147,908</b>	<b>\$1,400,855</b>	<b>\$791,297</b>	<b>\$1,902,678</b>	<b>\$26,924</b>	<b>-\$1,076,045</b>	<b>-\$297,494</b>	<b>-\$52,042</b>	<b>\$17,827,379</b>	<b>\$18,444,621</b>	<b>\$617,242</b>	

	Subscribers	Members	Med Claims	Rx Claims	Admin Fees	Stop Loss Fees	Clinic Fees	Other Activities	Rx Rebates	EGWP Subsidy	Stop Loss Recoveries	Total Expenses	Premium Equivalents	Gain/(Loss)	Fund Balance
Jun-19															\$4,631,004
Jul-19	1,775	3,350	\$989,893	\$606,533	\$121,690	\$63,995	\$154,524	-\$15,626	-\$179,924	-\$250,237	\$0	\$1,490,848	\$1,499,095	\$8,247	\$4,639,251
Aug-19	1,745	3,297	\$986,944	\$436,529	\$104,904	\$53,730	\$158,641	\$25,887	\$0	-\$8,505	-\$270,615	\$1,487,515	\$1,471,650	-\$15,865	\$4,623,387
Sep-19	1,739	3,290	\$947,150	\$543,929	\$100,511	\$59,594	\$149,946	-\$76,975	-\$275,750	-\$8,813	-\$18,716	\$1,420,876	\$1,457,182	\$36,306	\$4,659,693
Oct-19	1,817	3,407	\$1,088,564	\$430,738	\$122,247	\$55,377	\$172,715	-\$1,982	-\$54,875	-\$8,681	\$0	\$1,804,102	\$1,519,980	-\$284,122	\$4,375,571
Nov-19	1,821	3,419	\$781,754	\$395,592	\$108,650	\$63,143	\$166,521	\$1,061	\$0	\$0	\$0	\$1,516,722	\$1,532,302	\$15,580	\$4,391,151
Dec-19	1,816	3,398	\$1,059,980	\$558,973	\$138,348	\$60,733	\$159,089	\$12,185	-\$234,129	-\$177,392	\$0	\$1,577,786	\$1,526,890	-\$50,896	\$4,340,255
Jan-20	1,809	3,386	\$730,945	\$394,771	\$107,096	\$61,771	\$161,462	\$10,306	-\$76,346	-\$64,573	\$0	\$1,325,431	\$2,622,991	\$1,297,560	\$5,637,815
Feb-20	1,801	3,371	\$865,219	\$441,124	\$107,594	\$60,308	\$161,711	\$25,035	\$0	-\$6,940	\$0	\$1,654,051	\$1,514,543	-\$139,508	\$5,498,307
Mar-20	1,801	3,371	\$1,027,165	\$523,814	\$107,594	\$60,308	\$161,711	\$25,035	-\$333,035	-\$6,940	\$0	\$1,565,652	\$1,514,543	-\$51,109	\$5,447,198
Apr-20	1,791	3,351	\$938,048	\$478,481	\$106,951	\$59,948	\$160,744	\$25,035	\$0	-\$51,246	\$0	\$1,717,961	\$1,505,494	-\$212,467	\$5,234,731
May-20	1,794	3,358	\$858,976	\$438,251	\$107,130	\$60,048	\$161,014	\$25,035	\$0	-\$6,940	\$0	\$1,643,514	\$1,508,017	-\$135,497	\$5,099,234
Jun-20	1,748	3,271	\$1,046,141	\$433,868	\$104,435	\$58,537	\$156,963	\$25,035	-\$333,940	-\$26,834	\$0	\$1,464,205	\$1,470,078	\$5,873	\$5,105,107
<b>Total</b>	<b>1,788</b>	<b>3,356</b>	<b>\$11,320,779</b>	<b>\$5,682,603</b>	<b>\$1,337,150</b>	<b>\$717,492</b>	<b>\$1,925,039</b>	<b>\$80,031</b>	<b>-\$1,487,999</b>	<b>-\$617,101</b>	<b>-\$289,331</b>	<b>\$18,668,662</b>	<b>\$19,142,765</b>	<b>\$474,103</b>	

AON's projections in Blue. These have not yet been updated for current month's claims

YOY%	-1.7%	-2.9%	13.4%	10.4%	-4.5%	-9.3%	1.2%	197.2%	38.3%	107.4%	456.0%	4.7%	3.8%	N/A	N/A
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SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
 CASH AND INVESTMENT REPORT FOR FY 19/20  
 FOR THE MONTH ENDED January 31, 2020

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended January 31, 2020	For the FY Ended (CY) June 30, 2020
<b>Cash:</b>					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 15,626,157	11.3%	\$ 13,284	\$ 39,239
<b>Total</b>		<b>\$ 15,626,157</b>	<b>11.3%</b>	<b>\$ 13,284</b>	<b>\$ 39,239</b>
<b>Directly Held Cash Equivalents:</b>					
Florida Prime (SBA)	28 Days	\$ 33,991,635	24.5%	\$ 52,093	\$ 266,601
Florida PALM	52 Days	\$ 61,161,431	44.1%	\$ 80,273	\$ 156,784
Florida PALM TERM	4/24/2020	\$ 15,115,000	10.9%	\$ -	\$ -
<b>Total</b>		<b>\$ 110,268,066</b>	<b>68.7%</b>	<b>\$ 132,366</b>	<b>\$ 423,385</b>
<b>Directly Held Investments:</b>					
State Held CO&DS Debt Service Funds	NA	73,488	0.1%	-	-
<b>Total</b>		<b>\$ 73,488</b>	<b>0.1%</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Investments: *</b>					
US Bank Cash & Money Market Funds *	Various	\$ 12,576,356	9.1%	\$ 1,297	\$ 124,062
<b>Total</b>		<b>\$ 12,576,356</b>	<b>9.1%</b>	<b>\$ 1,297</b>	<b>\$ 124,062</b>
<b>Total Cash and Investments</b>		<b>\$ 138,544,066</b>	<b>89.1%</b>	<b>\$ 146,947</b>	<b>\$ 586,687</b>

\* restricted to pay Debt Services/Custodial Agent for District