

## MEMORANDUM

May 12, 2020

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

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

**SUBJECT:** March 2020 Financial Summary

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

### General Fund

- Revenues collected are 3% higher than prior year.
- **Revenues collected are 86% or \$133.6M of current years' budget.**
- Expenditures are 1% higher than prior year due to \$1.1M for the transfer to Health Insurance Fund and approximately \$1.1M for performance pay.
- **Expenditures are 68% or \$111.7M 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 8% higher than prior year due to approximately \$137K from Educational Security Grant Reimbursement and \$1.6M in additional Local Property Tax.
- Revenues collected are 93% of current years' budget.
- Expenditures are 17% higher than prior year due to approximately \$1M in Health and Safety projects, due to timing of completion this fiscal year.
- Expenditures are running 24% of current years' budget.

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

- Revenues collected are 4% lower than prior year.
- Revenues collected are 51% of current years' budget.
- Expenditures are 5% higher than prior year.
- Expenditures are 55% of current years' budget.

### Group Insurance

- Revenues collected are 15% higher than prior year due to approximately \$1.1M 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 80% or \$19.2M of current years' budget.**
- **Expenditures are 9% higher or \$17.3M than prior year due to approximately \$1.6M for health and prescription claims.**
- Expenditures are 74% of current years' budget.

DKM: da  
M#029-20

cc: Ron Fagan  
Kim Copeman

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

REVENUE	TITLE DESCRIPTION	YEAR	BUDGETED	COLLECTED YTD	BALANCE	PERCENT COLLECTED
Revenue						
31xx	ROTC	2019 - 2020	\$ 125,000	\$ 97,117	\$ 27,883	78%
32xx	FEDERAL THROUGH STATE AND LOCAL	2019 - 2020	\$ 500,000	\$ 73,063	\$ 426,937	15%
33xx	REVENUES FROM STATE SOURCES	2019 - 2020	\$ 48,297,909	\$ 36,581,188	\$ 11,716,721	76%
34xx	REVENUES FROM LOCAL SOURCES	2019 - 2020	\$ 101,063,693	\$ 95,334,327	\$ 5,729,366	94%
36xx	TRANSFERS	2019 - 2020	\$ 6,067,028	\$ 962,838	\$ 5,104,190	16%
37xx	WORKERS COMP REIMB	2019 - 2020	\$ 50,050	\$ 585,040	\$ (534,990)	1169%
<b>Total Revenue</b>			<b>Grand Totals \$ 156,103,680</b>	<b>\$ 133,633,572</b>	<b>\$ 22,470,107</b>	<b>86%</b>

FUNCTION	TITLE DESCRIPTION	YEAR	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED YTD	BALANCE	PERCENT EXPENDED
Appropriations/Expenditures								
5000	INSTRUCTIONAL	2019 - 2020	104,999,919	9,957	24,482,999	68,746,740	11,760,224	65%
61xx	HEALTH SERVICES	2019 - 2020	4,352,002	14	1,245,931	2,949,332	156,726	68%
62xx	INSTRUCTIONAL MEDIA	2019 - 2020	2,237,145	141	634,089	1,392,487	210,427	62%
63xx	INSTRUCTIONAL CUR & DEV SERVICES	2019 - 2020	4,823,122	87	1,528,281	3,260,948	33,806	68%
64xx	INSTRUCTIONAL STAFF TRAINING SERVICES	2019 - 2020	1,760,546	600	426,103	1,095,728	238,115	62%
65xx	INSTRUCTIONAL RELATED TECHNOLOGY	2019 - 2020	1,617,978	-	105,768	1,448,301	63,908	90%
71xx	BOARD	2019 - 2020	1,257,600	4,890	231,221	670,722	350,767	53%
72xx	GENERAL ADMINISTRATION	2019 - 2020	570,723	24	116,007	692,131	(237,438)	121%
73xx	SCHOOL ADMINISTRATION	2019 - 2020	9,337,478	1,818	2,446,798	6,830,977	57,885	73%
74xx	FACILITIES ACQ & CONSTRUCTION	2019 - 2020	698,753	-	166,389	530,498	1,866	76%
75xx	FISCAL SERVICES	2019 - 2020	1,372,119	24	346,558	1,021,311	4,226	74%
76xx	FOOD SERVICE	2019 - 2020	23,423	-	-	23,423	-	0%
77xx	STAFF SERVICES	2019 - 2020	2,549,674	684	695,759	1,785,741	67,490	70%
78xx	PUPIL TRANSPORTATION	2019 - 2020	5,485,653	39,466	1,387,872	3,560,669	497,646	65%
79xx	OPERATION OF PLANT	2019 - 2020	14,027,794	(3,032)	1,837,722	9,967,595	2,225,509	71%
81xx	MAINTENANCE OF PLANT	2019 - 2020	3,911,421	-	863,711	3,000,524	47,186	77%
82xx	ADMIN TECHNOLOGY SERVICES	2019 - 2020	4,887,228	1,025	624,971	3,367,756	893,477	69%
97xx	TRANSFER OF FUNDS	2019-2020	1,380,135	-	-	1,370,532	9,603	99%
<b>Total Appropriations/Expenses</b>			<b>Grand Totals \$ 165,292,715</b>	<b>\$ 55,697</b>	<b>\$ 37,140,180</b>	<b>\$ 111,715,415</b>	<b>\$ 16,381,423</b>	<b>68%</b>

EXCESS (DEFICIT) OF REVENUES \$ (9,189,035) \$ 21,918,157

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 \$ 38,996,330

PERCENTAGE OF UNASSIGNED BUDGETED FUND BALANCE	5.26%
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**School District of Indian River School District  
Monthly Financial Summary Report  
For the Period ending March, 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	\$ 17,078,173	\$ 133,633,572	\$ 111,715,415	\$ 21,918,157	\$ 38,996,330
Debt Service Funds	11,410,959	4,063,697	2,740,624	1,323,073	12,734,032
Capital Projects Funds	14,928,422	29,914,131	11,246,661	18,667,470	33,595,892
Special Revenue Funds:					
Food Service	1,249,678	5,428,564	6,699,781	(1,271,217)	(21,539)
Other-Grants	48,216	5,971,323	5,954,952	16,371	64,587
Total Special Revenue	1,297,894	11,399,887	12,654,733	(1,254,846)	43,048
Internal Service Funds (Self Insurance)	4,631,004	19,227,339	17,324,858	1,902,481	6,533,485
Enterprise Fund (Extended day)	905,652	1,170,929	756,440	414,489	1,320,141
<b>Grand Totals</b>	<b>\$ 50,252,104</b>	<b>\$ 199,409,555</b>	<b>\$ 156,438,731</b>	<b>\$ 42,970,824</b>	<b>\$ 93,222,929</b>

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
UNASSIGNED (0XX)	0000 : UNASSIGNED-UNALLOCATED DEPR	UNASSIGNED- UNASSIGNED	-	-	-	-	0.00
	0000 : UNASSIGNED-UNALLOCATED DEPR	EMPLOYEE BENEFITS-PAYROLL DEDUCTIONS	-	-	-	-	-
<b>TOTAL 0XX</b>			\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND (1XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	44,338,736.97	-	13,550,034.03	28,644,355.87	2,144,347.07
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11,938,824.38	-	3,862,800.40	8,015,305.53	60,718.45
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	16,132,423.72	1,846.00	683,116.37	11,904,813.41	3,542,647.94
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,440,359.26	6,064.28	85,363.54	904,137.47	1,444,793.98
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	25,813.23	2,461.47	4,706.68	2,785.96	15,859.12
	5100 : BASIC (K-12)	OTHER- OTHER	3,157,186.38	-	97,443.91	2,372,368.22	687,374.25
	5101 : SUMMER SCHOOL-BASIC ED	SALARIES- SALARIES	620,866.63	-	-	-	620,866.63
	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	-	310.05	-	19,200.23
	5102 : SAC-BASIC K-12 ED	SALARIES- SALARIES	5,837.46	-	672.78	3,412.28	1,752.40
	5102 : SAC-BASIC K-12 ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	230.19	-	-	668.18	(437.99)
	5102 : SAC-BASIC K-12 ED	PURCHASED SERVICES- PURCHASED SERVICES	55,730.50	-	3,795.00	43,945.71	7,989.79
	5102 : SAC-BASIC K-12 ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	140,160.76	-	2,020.52	28,265.71	109,874.53
	5102 : SAC-BASIC K-12 ED	CAPITAL OUTLAY- CAPITAL OUTLAY	8,676.45	-	4,034.19	3,025.36	1,616.90
	5102 : SAC-BASIC K-12 ED	OTHER- OTHER	2,727.50	-	-	4,038.33	(1,310.83)
	5103 : TECHNOLOGY-BASIC EDUCATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	135.39	-	-	-	135.39
	5104 : CLUBS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16.77	-	-	2.29	14.48
	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	173,996.00	-	-	128,912.88	45,083.12
	5105 : TEXTBOOKS-STATE ADOPTED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,287,894.83	-	19,323.79	692,748.29	575,822.75
	5106 : TEXTBOOKS-FLEXIBILITY	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	38,420.92	-	-	8,144.95	30,275.97
	5107 : SCIENCE LAB MATERIALS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,062.49	-	231.88	11,277.01	32,553.60
	5107 : SCIENCE LAB MATERIALS	CAPITAL OUTLAY- CAPITAL OUTLAY	302.36	-	234.74	-	67.62
	5107 : SCIENCE LAB MATERIALS	OTHER- OTHER	27.50	-	-	-	27.50
	5108 : ADVANCED PLACEMENT	SALARIES- SALARIES	452,483.66	-	14,519.53	76,542.77	361,421.24
	5108 : ADVANCED PLACEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	129,220.76	-	4,453.94	13,269.95	111,496.87
	5108 : ADVANCED PLACEMENT	PURCHASED SERVICES- PURCHASED SERVICES	154,734.69	-	-	82,540.18	72,194.51
	5108 : ADVANCED PLACEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	315,322.20	-	163,151.83	95,023.12	57,147.25
	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 BACCLAURATE	SALARIES- SALARIES	94,810.28	-	5,116.51	10,510.78	79,182.99
	5109 : INTERNATIONAL BACCLAURATE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,340.29	-	1,439.09	2,999.40	24,901.80
	5109 : INTERNATIONAL BACCLAURATE	PURCHASED SERVICES- PURCHASED SERVICES	15,957.11	-	2,951.00	7,726.10	5,280.01
	5109 : INTERNATIONAL BACCLAURATE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	34,456.39	-	5,734.50	5,488.66	23,233.23
	5109 : INTERNATIONAL BACCLAURATE	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	2,000.00	-
	5109 : INTERNATIONAL BACCLAURATE	OTHER- OTHER	76,138.21	-	-	73,823.54	2,314.67
	5111 : SAI - CHARTERS	PURCHASED SERVICES- PURCHASED SERVICES	503,982.00	-	-	377,035.16	126,946.84
	5112 : SAFE SCHOOLS - CHARTER	PURCHASED SERVICES- PURCHASED SERVICES	153,681.00	-	-	114,673.44	39,007.56
	5114 : ESOL TEACHERS (5100 FUNCTION)	SALARIES- SALARIES	206,015.42	-	67,176.63	138,838.79	-
	5114 : ESOL TEACHERS (5100 FUNCTION)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	50,601.38	-	16,582.58	34,018.80	-
	5120 : CLASS SIZE REDUCTION	PURCHASED SERVICES- PURCHASED SERVICES	2,440,413.00	-	-	1,836,056.31	604,356.69
	5123 : ATHLETICS	SALARIES- SALARIES	292,975.00	-	65,257.38	206,014.86	21,702.76
	5123 : ATHLETICS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,814.15	-	-	24,081.77	3,732.38
	5123 : ATHLETICS	PURCHASED SERVICES- PURCHASED SERVICES	20,757.70	-	845.19	13,277.13	6,635.38
	5123 : ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	60,631.63	-	11,702.64	44,126.32	4,802.67
	5123 : ATHLETICS	CAPITAL OUTLAY- CAPITAL OUTLAY	6,335.67	-	675.00	-	5,660.67
	5123 : ATHLETICS	OTHER- OTHER	2,199.95	-	-	1,607.33	592.62
	5130 : PERFORMING ARTS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	65.98	-	-	43.16	22.82
	5130 : PERFORMING ARTS	PURCHASED SERVICES- PURCHASED SERVICES	12,067.91	73.53	1,349.62	8,933.42	1,711.34
	5130 : PERFORMING ARTS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,537.29	-	1,003.54	12,934.76	3,598.99
	5130 : PERFORMING ARTS	OTHER- OTHER	9,260.65	-	-	7,730.50	1,530.15
	5200 : EXCEPTIONAL	SALARIES- SALARIES	11,114,795.91	-	3,593,395.63	7,472,064.58	49,335.70
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,303,874.68	-	1,092,006.79	2,185,834.48	26,033.41
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	754,578.75	225.00	179,560.66	455,272.51	119,520.58
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	525.58	-	-	173.89	351.69
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	55,973.09	-	3,665.16	10,611.35	41,696.58
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	6,171.50	610.00	5,121.97	41.94	397.59
	5200 : EXCEPTIONAL	OTHER- OTHER	199,816.02	-	448.00	191,070.59	8,297.43
	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	1,805,827.50	-	551,178.19	1,253,766.85	882.46
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	506,483.14	-	160,001.23	346,964.95	(483.04)
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	208,709.29	1,104.00	18,263.51	182,539.23	6,802.55
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	673,967.29	-	26,071.04	88,482.71	559,413.54
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	130,087.86	(2,427.39)	17,257.31	189,234.99	(73,977.05)
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	27,372.59	-	240.00	29,830.65	(2,698.06)
	5400 : ADULT GENERAL	SALARIES- SALARIES	59,989.88	-	9,229.06	36,587.50	14,173.32
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,994.51	-	4,005.61	8,504.22	4,484.68
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	12,545.61	-	718.90	5,273.62	6,553.09
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,378.67	-	-	538.69	2,839.98
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	425,420.63	-	100,722.32	254,599.05	70,099.26
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,596.50	-	29,392.19	69,116.85	17,087.46
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	2,972.29	-	1,522.34	1,114.66	335.29
	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	-	-	1,939.15	(555.90)
	5900 : OTHER INSTRUCTION	SALARIES- SALARIES	3,668.12	-	869.50	1,924.13	874.49
	5900 : OTHER INSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	565.86	-	-	314.60	251.26
	5900 : OTHER INSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	990.00	-	-	990.00	-
	6100 : PUPIL PERSONNEL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	3.05	(3.05)
	6100 : PUPIL PERSONNEL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	-	-	-	100.00	(100.00)
	6110 : ATTENDANCE AND SOCIAL WORK	SALARIES- SALARIES	220,608.99	-	55,260.00	144,073.99	21,275.00
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	59,757.19	-	15,445.60	40,586.33	3,725.27
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	25,700.75	-	1,106.76	24,328.15	265.84
	6110 : ATTENDANCE AND SOCIAL WORK	ENERGY SERVICES- ENERGY SERVICES	782.43	-	-	542.45	239.98
	6110 : ATTENDANCE AND SOCIAL WORK	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	24.20	-	-	24.20	-
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	1,527,115.54	-	401,390.67	1,100,433.38	25,291.49

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
6120	GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	394,247.62	-	109,248.86	282,415.06	2,583.70
6120	GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	3,748.60	-	805.19	2,520.62	422.79
6120	GUIDANCE SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,609.86	-	316.65	2,650.83	642.38
6120	GUIDANCE SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	6,608.42	-	-	-	6,608.42
6120	GUIDANCE SERVICES	OTHER- OTHER	16,837.12	-	-	16,837.12	-
6130	HEALTH SERVICES	SALARIES- SALARIES	870,147.20	-	278,491.64	578,747.67	12,907.89
6130	HEALTH SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	320,218.15	-	98,780.66	195,315.26	26,122.23
6130	HEALTH SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	148,505.85	-	52,999.97	68,779.35	26,726.53
6130	HEALTH SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	16,381.37	13.80	3,558.77	10,197.51	2,611.29
6130	HEALTH SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	94.99	-	-	-	94.99
6130	HEALTH SERVICES	OTHER- OTHER	10,718.33	-	-	13,139.81	(2,421.48)
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	573,970.99	-	181,681.35	372,790.31	19,499.33
6140	PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	138,546.17	-	46,836.78	95,221.09	(3,511.70)
6140	PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	127.90	-	8.29	116.71	2.90
6140	PSYCHOLOGICAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,506.00	-	-	-	3,506.00
6150	PARENTAL INVOLVEMENT	SALARIES- SALARIES	5,000.00	-	-	-	5,000.00
6150	PARENTAL INVOLVEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	875.50	-	-	-	875.50
6150	PARENTAL INVOLVEMENT	PURCHASED SERVICES- PURCHASED SERVICES	100.00	-	-	-	100.00
6150	PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,326.61	-	-	508.73	817.88
6200	INSTRUCTIONAL MEDIA	SALARIES- SALARIES	1,678,576.41	-	482,247.10	1,020,323.31	176,006.00
6200	INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	450,692.04	-	142,088.16	293,112.82	15,491.06
6200	INSTRUCTIONAL MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	6,080.90	-	1,516.14	4,223.91	340.85
6200	INSTRUCTIONAL MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,161.43	141.30	1,625.94	7,243.84	3,150.35
6200	INSTRUCTIONAL MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	5,034.40	-	92.61	4,235.37	706.42
6200	INSTRUCTIONAL MEDIA	OTHER- OTHER	13,708.35	-	-	24,327.25	(10,618.90)
6210	INSTRUCTIONAL MAT'L'S-MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	1,167.70	-	-	1,091.45	76.25
6210	INSTRUCTIONAL MAT'L'S-MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,276.66	-	2,720.23	365.72	190.71
6210	INSTRUCTIONAL MAT'L'S-MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	66,446.87	-	3,799.30	37,562.89	25,084.68
6300	INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	3,746,118.31	-	1,181,894.78	2,559,641.94	4,581.59
6300	INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,036,543.34	-	339,510.86	691,893.47	5,139.01
6300	INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	19,081.53	-	4,049.82	4,075.06	10,956.65
6300	INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	11,014.65	86.84	2,825.79	4,010.54	4,091.48
6300	INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	1,578.98	-	-	1,327.00	251.98
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	1,146,356.11	-	327,887.43	751,062.17	67,406.51
6400	INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	316,526.66	-	94,179.29	206,645.79	15,701.58
6400	INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	222,912.58	600.10	2,299.59	101,773.22	118,239.67
6400	INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,659.76	-	95.97	4,865.02	12,698.77
6400	INSTR STAFF TRAINING SERVICES	OTHER- OTHER	18,545.47	-	-	9,607.75	8,937.72
6402	SAC-STAFF DEVELOPMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(187.17)	-	-	84.51	(271.68)
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	-	-	2,772.50	69.60
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	-	646.60	3,111.17	7,902.63
6409	IB - INSERVICE TRAINING	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1.65	-	-	-	1.65
6409	IB - INSERVICE TRAINING	PURCHASED SERVICES- PURCHASED SERVICES	1,108.75	-	-	751.46	357.29
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	7,122.86	-	555.00	1,613.73	4,954.13
6410	HRMD INSERVICE (ADMIN)	OTHER- OTHER	1,023.00	-	-	-	1,023.00
6452	INSERVICE-TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	1,704.02	-	439.11	1,263.12	1.79
6500	INSTRUCTIONAL RELATED TECHNOL	SALARIES- SALARIES	442,365.64	-	79,387.64	313,427.05	49,550.95
6500	INSTRUCTIONAL RELATED TECHNOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,983.80	-	23,560.50	85,026.11	7,397.19
6500	INSTRUCTIONAL RELATED TECHNOL	PURCHASED SERVICES- PURCHASED SERVICES	402,239.62	-	2,819.91	393,282.26	6,137.45
6500	INSTRUCTIONAL RELATED TECHNOL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	80.95	-	-	80.95	-
6500	INSTRUCTIONAL RELATED TECHNOL	CAPITAL OUTLAY- CAPITAL OUTLAY	656,907.62	-	-	656,085.00	822.62
6500	INSTRUCTIONAL RELATED TECHNOL	OTHER- OTHER	400.00	-	-	400.00	-
7100	BOARD	SALARIES- SALARIES	417,527.50	-	58,922.75	172,073.75	186,531.00
7100	BOARD	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	147,884.74	-	32,256.88	121,023.59	(5,395.73)
7100	BOARD	PURCHASED SERVICES- PURCHASED SERVICES	673,989.62	4,866.00	139,761.51	361,007.41	168,354.70
7100	BOARD	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,373.05	23.99	79.90	992.43	1,276.73
7100	BOARD	OTHER- OTHER	15,825.00	-	200.00	15,625.00	-
7200	GENERAL ADMINISTRATION	SALARIES- SALARIES	313,299.78	-	83,327.12	426,106.66	(196,134.00)
7200	GENERAL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	95,631.01	-	29,767.29	80,769.13	(14,905.41)
7200	GENERAL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	27,701.78	-	1,569.76	17,822.58	8,309.44
7200	GENERAL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	257.73	-	-	88.83	168.90
7200	GENERAL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	13,696.70	23.99	867.62	7,739.73	5,065.36
7200	GENERAL ADMINISTRATION	OTHER- OTHER	120,136.24	-	475.00	159,603.87	(39,942.63)
7300	SCHOOL ADMINISTRATION	SALARIES- SALARIES	7,103,878.02	-	1,875,076.57	5,227,342.71	1,458.74
7300	SCHOOL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	2,000,640.18	-	531,497.80	1,467,360.53	1,781.85
7300	SCHOOL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	129,190.45	-	33,737.47	80,125.23	15,327.75
7300	SCHOOL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	450.00	-	-	296.88	153.12
7300	SCHOOL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	66,687.12	1,460.95	5,883.38	30,751.78	28,591.01
7300	SCHOOL ADMINISTRATION	CAPITAL OUTLAY- CAPITAL OUTLAY	3,404.95	356.67	307.39	2,169.68	571.21
7300	SCHOOL ADMINISTRATION	OTHER- OTHER	33,227.17	-	295.00	22,930.42	10,001.75
7400	FACILITIES ACQ & CONSTRUCTION	SALARIES- SALARIES	522,116.58	-	130,634.53	391,482.05	-
7400	FACILITIES ACQ & CONSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	130,340.59	-	32,590.53	97,750.06	-
7400	FACILITIES ACQ & CONSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	39,436.59	-	1,724.17	37,670.95	41.47
7400	FACILITIES ACQ & CONSTRUCTION	ENERGY SERVICES- ENERGY SERVICES	2,527.54	-	-	1,706.36	821.18
7400	FACILITIES ACQ & CONSTRUCTION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,082.09	-	1,189.87	1,888.80	1,003.42
7400	FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	250.00	-	250.00	-	-
7500	FISCAL SERVICES	SALARIES- SALARIES	908,088.55	-	232,340.99	675,371.31	376.24
7500	FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	259,427.77	-	63,833.14	195,264.81	329.82
7500	FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	200,200.18	-	50,298.97	146,922.67	2,978.54
7500	FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,697.24	23.99	84.89	3,047.08	541.28
7500	FISCAL SERVICES	OTHER- OTHER	705.00	-	-	705.00	-
7600	FOOD SERVICE	SALARIES- SALARIES	21,778.58	-	-	21,778.58	-
7600	FOOD SERVICE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,644.76	-	-	1,644.76	-
7720	INFORMATION SERVICES	SALARIES- SALARIES	79,539.97	-	55,751.58	64,474.26	(40,685.87)
7720	INFORMATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	22,181.57	-	15,894.50	17,490.27	(11,203.20)
7720	INFORMATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	14,837.18	-	751.16	1,879.70	12,206.32
7720	INFORMATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	632.02	-	(197.71)	234.67	595.06

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
7730 : STAFF SERVICES		SALARIES- SALARIES	895,009.28	-	238,407.19	646,975.71	9,626.38
7730 : STAFF SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	255,603.42	-	70,303.75	184,364.95	934.72
7730 : STAFF SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	243,688.71	462.00	20,897.09	194,205.11	28,124.51
7730 : STAFF SERVICES		ENERGY SERVICES- ENERGY SERVICES	27.54	-	-	76.55	(49.01)
7730 : STAFF SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,370.38	23.99	925.89	5,951.22	2,469.28
7730 : STAFF SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	460.00	-	-	-	460.00
7730 : STAFF SERVICES		OTHER- OTHER	3,783.00	-	-	3,289.00	494.00
7731 : STAFF SERVICES- RECRUITMENT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11.64	-	-	1.72	9.92
7731 : STAFF SERVICES- RECRUITMENT		PURCHASED SERVICES- PURCHASED SERVICES	3,988.68	47.84	803.15	1,987.75	1,149.94
7731 : STAFF SERVICES- RECRUITMENT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,322.18	-	-	1,249.68	72.50
7731 : STAFF SERVICES- RECRUITMENT		OTHER- OTHER	8,743.00	150.00	500.00	7,843.00	250.00
7752 : TESTING & ASSESSMENT		PURCHASED SERVICES- PURCHASED SERVICES	70,000.00	-	62,153.00	7,847.00	-
7752 : TESTING & ASSESSMENT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	293.54	-	-	-	293.54
7760 : INTERNAL SERVICES		SALARIES- SALARIES	638,589.16	-	158,689.88	480,111.52	(212.24)
7760 : INTERNAL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	192,822.19	-	48,164.34	144,671.29	(13.44)
7760 : INTERNAL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	85,110.88	-	19,292.24	62,409.69	3,408.95
7760 : INTERNAL SERVICES		ENERGY SERVICES- ENERGY SERVICES	5,301.09	-	61.79	4,068.51	1,170.79
7760 : INTERNAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	18,295.03	-	3,345.40	(43,422.59)	58,372.22
7760 : INTERNAL SERVICES		OTHER- OTHER	63.92	-	15.98	31.96	15.98
7800 : PUPIL TRANSPORTATION SERVICES		SALARIES- SALARIES	3,270,723.84	-	959,928.43	2,138,943.98	171,851.43
7800 : PUPIL TRANSPORTATION SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,108,081.13	-	344,541.27	739,048.48	24,491.38
7800 : PUPIL TRANSPORTATION SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	155,575.89	18,893.50	17,587.16	91,648.35	27,446.88
7800 : PUPIL TRANSPORTATION SERVICES		ENERGY SERVICES- ENERGY SERVICES	541,493.16	-	10,996.99	272,259.73	258,236.44
7800 : PUPIL TRANSPORTATION SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	178,796.38	-	22,339.68	133,276.24	23,180.46
7800 : PUPIL TRANSPORTATION SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	3,559.72	-	-	1,388.76	2,170.96
7800 : PUPIL TRANSPORTATION SERVICES		OTHER- OTHER	76,123.53	675.00	1,740.00	73,853.53	(145.00)
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)	772.50	2,522.50	3,593.64
7804 : CLUBS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	1,478.04	60.00	398.24	(1,193.70)	2,213.50
7823 : ATHLETICS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	92,548.94	17,587.50	25,859.24	41,270.54	7,831.66
7824 : ACADEMIC TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	6,421.00	1,050.00	490.04	3,949.50	931.46
7830 : BAND-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	43,613.11	2,850.00	3,218.50	27,035.40	10,509.21
7900 : OPERATION OF PLANT		SALARIES- SALARIES	4,104,133.24	-	1,033,165.52	3,085,157.21	(14,189.49)
7900 : OPERATION OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,409,760.33	-	360,304.38	1,047,724.11	1,731.84
7900 : OPERATION OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	3,985,955.86	(4,383.36)	352,955.47	3,314,253.56	323,130.19
7900 : OPERATION OF PLANT		ENERGY SERVICES- ENERGY SERVICES	3,986,814.61	(52.56)	3,152.00	2,186,312.93	1,797,402.24
7900 : OPERATION OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	420,017.42	1,403.51	73,138.59	241,962.21	103,513.11
7900 : OPERATION OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	17,670.52	-	208.31	15,727.86	1,734.35
7900 : OPERATION OF PLANT		OTHER- OTHER	2,169.00	-	-	1,800.00	369.00
7911 : AUDITORIUM DIR - VBHS & SRHS		SALARIES- SALARIES	78,814.43	-	10,609.38	58,416.26	9,788.79
7911 : AUDITORIUM DIR - VBHS & SRHS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	18,382.90	-	3,485.57	12,868.82	2,028.51
7911 : AUDITORIUM DIR - VBHS & SRHS		PURCHASED SERVICES- PURCHASED SERVICES	1,506.58	-	385.63	1,120.95	-
7911 : AUDITORIUM DIR - VBHS & SRHS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,568.97	-	317.56	2,251.41	-
8100 : MAINTENANCE OF PLANT		SALARIES- SALARIES	2,554,786.23	-	542,712.22	2,034,224.90	(22,150.89)
8100 : MAINTENANCE OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	740,203.93	-	165,070.93	582,429.54	(7,296.54)
8100 : MAINTENANCE OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	377,915.18	-	102,161.94	228,451.43	47,301.81
8100 : MAINTENANCE OF PLANT		ENERGY SERVICES- ENERGY SERVICES	54,933.64	-	2,886.42	42,993.79	9,053.43
8100 : MAINTENANCE OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	161,088.06	-	44,416.65	105,808.37	10,863.04
8100 : MAINTENANCE OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	3,198.68	-	722.81	2,029.90	445.97
8100 : MAINTENANCE OF PLANT		OTHER- OTHER	150.00	-	-	109.35	40.65
8123 : MAINTENANCE-ATHLETICS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,145.50	-	5,740.20	4,476.50	8,928.80
8200 : ADMIN TECHNOLOGY SERVICES		SALARIES- SALARIES	2,806,871.66	-	433,149.52	1,553,903.06	819,819.08
8200 : ADMIN TECHNOLOGY SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	572,443.56	-	115,037.91	411,820.76	45,584.89
8200 : ADMIN TECHNOLOGY SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	1,267,533.39	1,024.56	75,265.07	1,164,097.35	27,146.41
8200 : ADMIN TECHNOLOGY SERVICES		ENERGY SERVICES- ENERGY SERVICES	2,268.25	-	-	1,402.88	865.37
8200 : ADMIN TECHNOLOGY SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,100.14	-	417.23	3,397.01	285.90
8200 : ADMIN TECHNOLOGY SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	233,590.71	-	1,100.96	232,714.56	(224.81)
8200 : ADMIN TECHNOLOGY SERVICES		OTHER- OTHER	420.00	-	-	420.00	-
9700 : TRANSFER OF FUNDS		TRANSFER TO INTERNAL SERVICE FUND	1,380,135.00	-	-	1,370,532.00	9,603.00
<b>TOTAL General Fund</b>			<b>\$ 165,292,714.58</b>	<b>\$ 55,696.50</b>	<b>\$ 37,140,180.07</b>	<b>\$ 111,715,414.75</b>	<b>\$ 16,381,423.27</b>
DEBT SERVICE (2XX)	9200 : DEBT SERVICE	OTHER- OTHER	13,068,092.15	-	-	2,740,624.01	10,327,468.14
<b>TOTAL Debt Fund</b>			<b>\$ 13,068,092.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,740,624.01</b>	<b>\$ 10,327,468.14</b>
CAPITAL PROJECTS (3XX)	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	28,610,803.09	33,725.80	4,637,376.12	7,098,332.25	16,841,368.92
	9700 : TRANSFER OF FUNDS	TRANSFERS- TRANSFERS	18,329,029.14	-	-	4,148,328.99	14,180,700.15
<b>TOTAL Capital Fund</b>			<b>\$ 46,939,832.23</b>	<b>\$ 33,725.80</b>	<b>\$ 4,637,376.12</b>	<b>\$ 11,246,661.24</b>	<b>\$ 31,022,069.07</b>
SPECIAL REVENUE (4XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	1,738,781.38	-	322,090.31	893,416.12	523,274.95
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	536,338.63	-	91,005.27	228,259.81	217,073.55
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	122,635.77	-	3,455.29	54,994.17	64,186.31
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	376,373.92	964.97	20,647.38	239,102.01	115,659.56
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	24,305.00	-	-	605.00	23,700.00
	5100 : BASIC (K-12)	OTHER- OTHER	69,581.34	-	-	39,613.73	29,967.61
	5200 : EXCEPTIONAL	SALARIES- SALARIES	1,358,562.30	-	482,997.22	833,185.92	42,379.16
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	594,634.02	-	180,523.70	316,984.00	97,126.32
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	411,621.00	-	36,222.59	167,165.40	208,233.01
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	1,000.00	-	-	429.24	570.76
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	26,131.10	-	86.91	4,923.16	21,121.03
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	66,094.23	-	-	43,878.74	22,215.49
	5200 : EXCEPTIONAL	OTHER- OTHER	30,500.00	-	-	16,972.50	13,527.50
	5300 : VOCATIONAL-TECHNICAL	SALARIES- SALARIES	15,287.05	-	-	14,752.50	534.55
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	863.31	-	-	481.77	381.54
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	5,677.00	1,500.00	306.50	3,024.50	846.00
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,629.56	-	326.75	7,686.66	1,616.15
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	17,566.65	-	-	213.72	17,352.93
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	1,576.50	-	-	726.50	850.00
	5400 : ADULT GENERAL	SALARIES- SALARIES	107,459.96	-	26,621.69	70,769.52	10,068.75
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	28,809.32	-	9,032.40	19,024.44	752.48
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	9,653.00	-	-	9,653.00	-
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,150.16	-	-	1,150.03	0.13
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	114,659.95	-	21,591.63	39,643.08	53,425.24
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	32,253.91	-	7,000.19	13,183.12	12,070.60

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance	
5500	OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	1,000.00	-	-	227.97	772.03	
5500	OTHER INSTRUCTION-PRE K	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,500.00	-	-	91.09	4,408.91	
5500	OTHER INSTRUCTION-PRE K	OTHER- OTHER	5,000.00	-	-	586.40	4,413.60	
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	-	55,037.71	109,425.60	4,885.94	
6110	ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	46,203.04	-	15,016.74	29,920.29	1,266.00	
6110	ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	82,000.00	-	241.95	214.83	81,543.22	
6120	GUIDANCE SERVICES	SALARIES- SALARIES	191,164.03	-	57,623.27	129,382.17	4,158.59	
6120	GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	56,656.01	-	16,440.67	36,221.68	3,993.66	
6120	GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	7,523.03	-	1,246.78	5,250.25	1,026.00	
6140	PSYCHOLOGICAL SERVICES	SALARIES- SALARIES	409,618.40	-	113,671.45	215,604.21	80,342.74	
6140	PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	114,725.27	-	29,254.68	56,280.69	29,189.90	
6140	PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	2,375.00	-	-	-	2,375.00	
6140	PSYCHOLOGICAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,373.16	-	941.40	9,181.99	249.77	
6150	PARENTAL INVOLVEMENT	SALARIES- SALARIES	26,243.36	-	-	8,773.45	17,469.91	
6150	PARENTAL INVOLVEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	4,739.95	-	-	1,600.18	3,139.77	
6150	PARENTAL INVOLVEMENT	PURCHASED SERVICES- PURCHASED SERVICES	14,946.86	-	103.04	993.08	13,850.74	
6150	PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,455.88	-	2,446.25	15,111.72	26,897.91	
6200	INSTRUCTIONAL MEDIA	SALARIES- SALARIES	4,200.00	-	362.91	120.96	3,716.13	
6200	INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	735.42	-	-	19.49	715.93	
6300	INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	1,480,740.82	-	463,682.84	1,000,417.09	16,640.89	
6300	INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	458,713.48	-	123,903.00	266,015.58	68,794.90	
6300	INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	51,940.74	-	1,699.11	16,147.92	34,093.71	
6300	INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,933.24	-	-	507.05	10,426.19	
6300	INSTRUCTION & CUR DEV SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	18,561.47	4,922.94	-	11,586.36	2,052.17	
6300	INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	1,000.00	-	-	100.00	900.00	
6400	INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	707,532.45	-	135,734.03	360,538.56	211,259.86	
6400	INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	187,403.66	-	33,451.92	89,856.28	65,095.48	
6400	INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	373,717.56	10,000.00	24,546.64	192,765.03	146,405.89	
6400	INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	56,542.28	-	441.88	6,632.11	49,468.29	
6400	INSTR STAFF TRAINING SERVICES	OTHER- OTHER	56,748.16	-	-	20,734.51	36,013.65	
7200	GENERAL ADMINISTRATION	OTHER- OTHER	430,938.15	-	-	203,641.93	227,296.22	
7600	FOOD SERVICES	SALARIES- SALARIES	3,005,088.91	-	984,719.64	1,907,904.11	112,465.16	
7600	FOOD SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,130,508.92	-	370,457.47	692,915.97	67,135.48	
7600	FOOD SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	268,039.65	-	51,192.65	140,277.97	76,569.03	
7600	FOOD SERVICES	ENERGY SERVICES- ENERGY SERVICES	351,040.37	-	18,495.71	743,148.89	(410,604.23)	
7600	FOOD SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,293,454.66	28,091.90	672,631.91	2,410,795.66	2,181,935.19	
7600	FOOD SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	1,141,651.54	-	2,880.00	480,885.71	657,885.83	
7600	FOOD SERVICES	OTHER- OTHER	375,209.19	-	-	243,040.77	132,168.42	
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	-	-	66.04	343.96	
7601	SUMMER SCHOOL-FOOD SERVICE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	387,245.68	-	-	29,369.05	357,876.63	
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	128,080.92	6,655.00	3,541.68	6,855.34	111,028.90	
9100	COMMUNITY SERVICES	SALARIES- SALARIES	133,419.61	-	7,258.81	113,156.30	13,004.50	
9100	COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,982.61	-	2,206.38	22,287.61	3,488.62	
9100	COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	2,500.00	-	-	-	2,500.00	
9100	COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,323.28	-	-	1,377.28	946.00	
9100	COMMUNITY SERVICES	OTHER- OTHER	440.51	-	-	440.51	-	
<b>TOTAL Special Fund</b>			<b>\$ 23,091,576.57</b>	<b>\$ 52,134.81</b>	<b>\$ 4,396,338.35</b>	<b>\$ 12,654,732.66</b>	<b>\$ 5,988,370.76</b>	
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	-	8,313.67	38,019.19	21,647.14
	7500	FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,745.47	-	2,285.56	10,419.91	1,040.00
	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	-	24,882.27	74,647.23	586.50
	7730	STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,700.00	-	7,571.28	22,753.66	375.06
	7730	STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	6,160.00	-	163.27	2,459.32	3,537.41
	7730	STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,150.00	-	-	3,848.92	1,301.08
	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	-	-	2,211,533.16	1,032,266.84
	7790	OTHER CENTRAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,706,525.00	-	25,000.00	1,030,653.52	650,871.48
	7790	OTHER CENTRAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	36,050.00	-	-	18,091.80	17,958.20
	7790	OTHER CENTRAL SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	1,368.41	631.59
	7790	OTHER CENTRAL SERVICES	OTHER- OTHER	18,310,700.00	-	-	13,909,821.23	4,400,878.77
	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>\$ 68,216.05</b>	<b>\$ 17,324,403.15</b>	<b>\$ 6,148,917.27</b>	
ENTERPRISE FUNDS (9XX)	9100	COMMUNITY SERVICES	SALARIES- SALARIES	738,936.17	-	42,561.32	566,536.91	129,837.94
	9100	COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	151,022.47	-	13,826.36	111,576.05	25,620.06
	9100	COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	82,065.12	4,920.00	12,427.78	41,870.93	22,846.41
	9100	COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	53,757.73	700.61	5,422.42	32,698.64	14,936.06
	9100	COMMUNITY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	14,065.25	-	245.98	3,657.78	10,161.49
	9100	COMMUNITY SERVICES	OTHER- OTHER	501.00	-	-	100.00	401.00
<b>TOTAL Enterprise Fund</b>			<b>\$ 1,040,347.74</b>	<b>\$ 5,620.61</b>	<b>\$ 74,483.86</b>	<b>\$ 756,440.31</b>	<b>\$ 203,802.96</b>	
<b>TOTAL ALL FUNDS</b>			<b>\$ 272,974,099.74</b>	<b>\$ 147,177.72</b>	<b>\$ 46,316,594.45</b>	<b>\$ 156,438,276.12</b>	<b>\$ 70,072,051.47</b>	

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

Fund	Revenue		Total Collected	Balance	% Collected
	Code	Budget Amount			
General Fund (1XX)	3191	\$ 125,000.00	\$ 97,117.43	\$ 27,882.57	77.7%
	3202	500,000.00	13,756.69	486,243.31	2.8%
	3299	-	59,306.00	(59,306.00)	0.0%
	3310	26,459,376.00	20,235,754.00	6,223,622.00	76.5%
	3315	997,510.00	748,134.00	249,376.00	75.0%
	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	140,727.12	34,560.88	80.3%
	3344	17,811.00	197.00	17,614.00	1.1%
	3355	19,247,224.00	14,365,743.00	4,881,481.00	74.6%
	3361	676,169.00	676,169.00	-	0.0%
	3371	561,466.62	315,003.60	246,463.02	56.1%
	3399	86,959.00	65,293.00	21,666.00	75.1%
	3411	87,274,912.00	83,435,102.08	3,839,809.92	95.6%
	3412	-	35,211.00	-	0.0%
	3414	9,614,386.00	9,122,664.49	491,721.51	94.9%
	3421	350,000.00	-	350,000.00	0.0%
	3425	10,633.00	137,741.29	(127,108.29)	1295.4%
	3431	350,000.00	426,682.01	(76,682.01)	121.9%
	3440	1,353,638.58	963,264.56	390,374.02	71.2%
	3461	12,000.00	9,120.00	2,880.00	76.0%
	3462	135,000.00	135,688.76	(688.76)	100.5%
	3464	6,500.00	6,859.44	(359.44)	105.5%
	3465	78,000.00	68,900.29	9,099.71	88.3%
	3466	1,000.00	-	1,000.00	0.0%
	3467	7,500.00	4,952.50	2,547.50	66.0%
	3469	27,000.00	26,180.01	819.99	97.0%
	3473	230,000.00	24,287.52	205,712.48	10.6%
	3491	95,000.00	38,772.62	56,227.38	40.8%
	3494	540,878.00	203,641.93	337,236.07	37.7%
	3495	735,867.80	504,081.23	231,786.57	68.5%
	3497	-	15,264.32	(15,264.32)	0.0%
	3498	-	485.55	(485.55)	0.0%
	3499	241,378.00	175,427.41	65,950.59	72.7%
	3630	6,067,027.51	962,837.51	5,104,190.00	15.9%
	3730	50,000.00	32,468.53	17,531.47	64.9%
	3740	50.00	6,923.23	(6,873.23)	0.0%
	3741	-	1,792.50	(1,792.50)	0.0%
	3742	-	543,855.57	(543,855.57)	0.0%
<b>TOTAL General Fund</b>		<b>\$ 156,103,679.51</b>	<b>\$ 133,633,572.19</b>	<b>\$ 22,505,318.32</b>	<b>85.6%</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	-	123,000.00	0.0%
	3433	-	161,568.92	-161,568.92	100.0%
	3630	12,262,001.63	3,185,491.48	9,076,510.15	26.0%
<b>TOTAL Debt Fund</b>		<b>\$ 14,360,462.53</b>	<b>\$ 4,063,696.83</b>	<b>\$ 10,296,765.70</b>	<b>28.3%</b>



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

Fund	Revenue				% Collected
	Code	Budget Amount	Total Collected	Balance	
CAPITAL PROJECTS (3XX)	3321	110,013.00	-	110,013.00	0.0%
	3391	8,686.98	8,686.98		
	3397	1,214,934.00	880,711.00	334,223.00	72.5%
	3399	149,053.00	151,429.01	-2,376.01	101.6%
	3412	7,951.41	10,289.09	0.00	0.0%
	3413	28,671,127.85	27,367,993.51	1,303,134.34	95.5%
	3431	200,167.31	273,619.90	-73,452.59	136.7%
	3496	1,700,000.00	1,190,326.00	509,674.00	70.0%
	3497	59.90	59.90	0.00	100.0%
	3740	31,016.10	31,016.10	0.00	100.0%
<b>TOTAL Capital Fund</b>		<b>\$ 32,093,009.55</b>	<b>\$ 29,914,131.49</b>	<b>\$ 2,181,215.74</b>	<b>93.2%</b>
SPECIAL REVENUE (4XX)	3201	195,728.16	120,158.32	75,569.84	61.4%
	3221	153,962.13	104,470.65	49,491.48	67.9%
	3224	152,385.18	104,191.00	48,194.18	68.4%
	3225	703,032.35	404,879.46	298,152.89	57.6%
	3230	3,989,357.00	2,247,343.47	1,742,013.53	56.3%
	3240	5,344,893.89	2,646,398.88	2,698,495.01	49.5%
	3242	242,220.01	189,982.99	52,237.02	78.4%
	3261	6,051,519.14	3,105,619.90	2,945,899.24	51.3%
	3262	1,617,429.26	907,645.30	709,783.96	56.1%
	3263	1,032,986.21	185,605.47	847,380.74	18.0%
	3265	533,017.00	-	533,017.00	0.0%
	3267	457,000.00	272,278.54	184,721.46	59.6%
	3280	36,294.75	36,894.70	-599.95	101.7%
	3293	235,195.99	117,003.31	118,192.68	49.7%
	3299	7,927.95	-	7,927.95	0.0%
	3337	42,172.00	34,191.00	7,981.00	81.1%
	3338	56,134.00	47,515.00	8,619.00	84.6%
	3431	20,000.00	4,739.86	15,260.14	23.7%
	3451	863,867.50	440,392.30	423,475.20	51.0%
	3452	163,917.50	44,776.70	119,140.80	27.3%
	3453	14,175.00	4,976.95	9,198.05	35.1%
	3454	430,740.00	361,868.76	68,871.24	84.0%
	3455	39,433.50	-	39,433.50	0.0%
	3456	2,300.00	-	2,300.00	0.0%
	3457	4,600.00	8,489.02	-3,889.02	184.5%
	3495	-	10,464.95	-	100.00%
<b>TOTAL Special Fund</b>		<b>\$ 22,390,288.52</b>	<b>\$ 11,399,886.53</b>	<b>\$ 11,000,866.94</b>	<b>50.91%</b>
INTERNAL SERVICE FUNDS (7XX)	3199	137,100.00	534,454.64	-397,354.64	389.8%
	3431	124,700.00	87,767.06	36,932.94	70.4%
	3483	145,200.00	105,872.32	39,327.68	72.9%
	3484	19,282,675.00	14,929,975.75	4,352,699.25	77.4%

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

Fund	Revenue		Total Collected	Balance	% Collected
	Code	Budget Amount			
	3485	1,269,500.00	930,468.34	339,031.66	73.3%
	3486	489,100.00	353,860.78	135,239.22	72.3%
	3487	615,900.00	479,844.03	136,055.97	77.9%
	3488	358,500.00	234,093.71	124,406.29	65.3%
	3489	38,000.00	25,968.60	12,031.40	68.3%
	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	1,180,702.40	169,297.60	87.5%
<b>TOTAL Internal Service (Insurance)</b>		<b>\$ 23,953,675.00</b>	<b>\$ 19,227,339.11</b>	<b>\$ 4,726,335.89</b>	<b>80.3%</b>
ENTERPRISE FUNDS (9XX)	3431	5,000.00	19,255.35	-14,255.35	385.1%
	3473	1,047,327.17	1,151,673.90	-104,346.73	110.0%
<b>TOTAL Enterprise Fund</b>		<b>\$ 1,052,327.17</b>	<b>\$ 1,170,929.25</b>	<b>\$ (118,602.08)</b>	<b>111.3%</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 249,953,442.28</b>	<b>\$ 199,409,555.40</b>	<b>\$ 50,591,900.51</b>	<b>79.8%</b>

Expenses	Total 2019-2020 Budget	Actual YTD March 2020	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$ 104,999,919.40	\$ 68,746,739.61	\$ 38,098,745.29	\$ 10,701,274.00	\$ 15,163,103.76	\$ 173.89	\$ 1,901,900.53	\$ 198,533.83	\$ 2,683,008.31
Pupil Personnel Services	4,352,002.30	2,949,331.62	2,196,045.35	613,540.79	95,844.83	542.45	13,381.27	-	29,976.93
Instructional Media	2,237,144.76	1,392,486.56	1,020,323.31	293,112.82	5,315.36	-	7,609.56	41,798.26	24,327.25
Instr & Curr Dev	4,823,122.26	3,260,948.01	2,559,641.94	691,893.47	4,075.06	-	4,010.54	-	1,327.00
Instr Staff Training	1,760,546.17	1,095,728.25	751,062.17	206,733.11	110,512.70	-	4,865.02	-	22,555.25
Instr Related Tech	1,617,977.63	1,448,301.37	313,427.05	85,026.11	393,282.26	-	80.95	656,085.00	400.00
School Board	1,257,597.08	670,722.18	172,073.75	121,023.59	361,007.41	-	992.43	-	15,625.00
General Admin	570,723.24	692,130.80	426,106.66	80,769.13	17,822.58	88.83	7,739.73	-	159,603.87
School Admin	9,337,477.89	6,830,977.23	5,227,342.71	1,467,360.53	80,125.23	296.88	30,751.78	2,169.68	22,930.42
Facilities Construction	698,753.39	530,498.22	391,482.05	97,750.06	37,670.95	1,706.36	1,888.80	-	-
Fiscal Services	1,372,118.74	1,021,310.87	675,371.31	195,264.81	146,922.67	-	3,047.08	-	705.00
Food Services	23,423.34	23,423.34	21,778.58	1,644.76	-	-	-	-	-
Central Services	2,549,674.38	1,785,740.97	1,191,561.49	346,528.23	268,329.25	4,145.06	(35,987.02)	-	11,163.96
Pupil Transportation	5,485,653.38	3,560,669.00	2,170,386.81	744,271.34	165,232.59	272,259.73	133,276.24	1,388.76	73,853.53
Operation of Plant	14,027,793.86	9,967,595.31	3,143,573.47	1,060,592.93	3,315,374.51	2,186,312.92	244,213.62	15,727.86	1,800.00
Maintenance of Plant	3,911,421.22	3,000,523.78	2,034,224.90	582,429.54	228,451.43	42,993.79	110,284.87	2,029.90	109.35
Admin Technology	4,887,227.71	3,367,755.62	1,553,903.06	411,820.76	1,164,097.35	1,402.88	3,397.01	232,714.56	420.00
Transfer of funds	1,380,135.00	1,370,532.00	-	-	-	-	-	-	-
Total Budget	<u>\$ 165,292,711.75</u>								
Total Actual Expenditures YTD		\$ 111,715,414.74	\$ 61,947,049.90	\$ 17,701,035.98	\$ 21,557,167.94	\$ 2,509,922.79	\$ 2,431,452.41	\$ 1,150,447.85	\$ 3,047,805.87
Percent of Total Actual Expenditures by Object			55.45%	15.84%	19.30%	2.25%	2.18%	1.03%	2.73%

**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 \$5.0 M, or a \$328K increase or 7%
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 \$1.5M, 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 March include an increase in premium equivalents (\$270k), related to the board contribution and the receipt of projected RX claims of \$340k)

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	1,744	3,296	\$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	1,738	3,289	\$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	1,816	3,405	\$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	1,818	3,413	\$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	1,818	3,401	\$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	1,818	3,340	\$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	1,813	3,334	\$1,069,182	\$444,343	\$113,261	\$60,666	\$172,188	-\$7,667	-\$19,219	\$0	\$0	\$1,832,753	\$1,516,959	-\$315,794	\$5,322,021
Mar-20	1,813	3,334	\$857,706	\$560,813	\$105,557	\$60,833	\$168,789	\$2,687	-\$340,458	-\$16,253	\$0	\$1,399,673	\$1,782,929	\$383,255	\$5,705,276
Apr-20	1,802	3,314	\$922,948	\$475,704	\$112,585	\$60,337	\$161,788	\$25,035	\$0	-\$44,766	\$0	\$1,713,631	\$1,507,901	-\$205,730	\$5,499,546
May-20	1,805	3,321	\$845,174	\$435,992	\$112,777	\$60,440	\$162,064	\$25,035	\$0	-\$8,176	\$0	\$1,633,306	\$1,510,472	-\$122,834	\$5,376,712
Jun-20	1,760	3,236	\$1,029,288	\$531,426	\$109,935	\$58,917	\$157,980	\$25,035	-\$326,846	-\$45,058	-\$158,104	\$1,382,573	\$1,472,409	\$89,836	\$5,466,548
<b>Total</b>	<b>1,793</b>	<b>3,336</b>	<b>\$11,309,527</b>	<b>\$5,815,343</b>	<b>\$1,357,561</b>	<b>\$719,536</b>	<b>\$1,945,705</b>	<b>\$24,980</b>	<b>-\$1,507,548</b>	<b>-\$632,454</b>	<b>-\$447,435</b>	<b>\$18,585,215</b>	<b>\$19,420,759</b>	<b>\$835,544</b>	

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

YOY%	-1.4%	-3.5%	13.3%	13.0%	-3.1%	-9.1%	2.3%	-7.2%	40.1%	112.6%	759.8%	4.3%	5.3%	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 March 31, 2020

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended March 31, 2020	For the FY Ended (CY) June 30, 2020
<b>Cash:</b>					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 8,986,149	8.1%	\$ 5,074	\$ 39,239
<b>Total</b>		<b>\$ 8,986,149</b>	<b>8.1%</b>	<b>\$ 5,074</b>	<b>\$ 39,239</b>
<b>Directly Held Cash Equivalents:</b>					
Florida Prime (SBA)	28 Days	\$ 32,108,004	28.9%	\$ 37,056	\$ 266,601
Florida PALM	52 Days	\$ 42,163,099	38.0%	\$ 53,283	\$ 156,784
Florida PALM TERM	4/24/2020	\$ 15,115,000	13.6%	\$ -	\$ -
<b>Total</b>		<b>\$ 89,386,104</b>	<b>66.9%</b>	<b>\$ 90,339</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	\$ 12,580,246	11.3%	\$ 92	\$ 124,062
<b>Total</b>		<b>\$ 12,580,246</b>	<b>11.3%</b>	<b>\$ 92</b>	<b>\$ 124,062</b>
<b>Total Cash and Investments</b>		<b>\$ 111,025,987</b>	<b>86.4%</b>	<b>\$ 95,506</b>	<b>\$ 586,687</b>

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