

To: School Board Members
Susan Moxley, Superintendent

December 10, 2019

From: Kimberly Copeman, Finance Director

Via: Ronald Fagan, Chief Financial Officer

Re: September 2019 Financial Summary

Attached you will find the financial package for period ending September 30, 2019. Below is a brief summary by fund of the financial statements of the District.

General Fund

- Revenues collected are 24% higher than prior year.
- Revenues collected are 10% of current years' budget.
- Expenditures are 1% higher than prior year.
- Expenditures are 19% 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 was projected at 5.24%. 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 50% higher than prior year.
- Revenues collected are 4% of current years' budget.
- Expenditures are 28.8% higher than prior year.
- Expenditures are running 8% of current years' budget.

Special Revenue

- Revenues collected are 4.4% lower than prior year.
- Revenues collected are 12% of current years' budget.
- Expenditures are 1.3% higher than prior year.
- Expenditures are 13% of current years' budget.

Group Insurance

- Revenues collected are 14.6% higher than prior year.
- Revenues collected are 25% of current years' budget.
- Expenditures are 6.5% higher than prior year.
- Expenditures are 25% of current years' budget.

**School District of Indian River School District
Monthly Financial Summary Report
For the Period Ending September 30, 2019**

Fund	Beginning Fund Balance	Revenues	Expenditures	Income/Loss	Ending Fund Balance
General Fund	\$ 17,031,851	\$ 15,811,130	\$ 31,977,688	\$ (16,166,558)	\$ 865,293
Special Revenue Funds:					
Food Service	1,249,678	1,209,689	1,534,300	(324,611)	925,067
Other-Grants	48,216	1,472,673	1,519,261	(46,588)	1,628
Total Special Revenue	1,297,894	2,682,362	3,053,561	(371,199)	926,695
Deb Service Funds	11,410,959	458,821	5,210	453,611	11,864,570
Capital Projects Funds	14,928,422	1,422,015	3,762,081	(2,340,065)	12,588,356
Internal Service Funds (Self Insurance)	4,631,004	6,085,094	5,866,605	218,489	4,849,493
Enterprise Fund (Extended day)	905,652	367,896	232,011	135,885	1,041,537
Grand Totals	\$ 50,205,782	\$ 26,827,318	\$ 44,897,156	\$ (18,069,838)	\$ 32,135,944

School District of Indian River County
Detail Expenditure Report by Fund
As of September 30, 2019

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
UNASSIGNED (0XX)	0000 : UNASSIGNED-UNALLOCATED DEPR	UNASSIGNED-UNASSIGNED	0	0	1,028.23	0	-1,028.23
TOTAL 0XX			\$ -	\$ -	\$ 1,028.23	\$ -	\$ (1,028.23)
GENERAL FUND (1XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	42,846,680.05	0	33,290,218.81	6,820,012.87	2,736,448.37
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11,715,840.68	-	9,392,126.22	1,894,290.09	429,424.37
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	17,858,048.66	102,441.78	2,867,694.66	3,755,398.70	11,132,512.92
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	8,660,001.48	6,425.27	224,020.81	339,384.52	8,090,170.89
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	41,634.85	-	15,761.71	6,710.39	19,162.75
	5100 : BASIC (K-12)	OTHER- OTHER	1,586,070.18	45.00	325,342.29	89,300.20	1,171,382.69
	5101 : SUMMER SCHOOL-BASIC ED	SALARIES- SALARIES	619,792.63	-	-	-	619,792.63
	5101 : SUMMER SCHOOL-BASIC ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	2,332.97	-	-	-	2,332.97
	5101 : SUMMER SCHOOL-BASIC ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,510.28	-	-	-	19,510.28
	5102 : SAC-BASIC K-12 ED	SALARIES- SALARIES	5,999.96	-	1,590.00	2,058.02	2,351.94
	5102 : SAC-BASIC K-12 ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(169.03)	-	-	380.37	(549.40)
	5102 : SAC-BASIC K-12 ED	PURCHASED SERVICES- PURCHASED SERVICES	34,805.99	349.00	6,697.00	10,711.91	17,048.08
	5102 : SAC-BASIC K-12 ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	219,164.06	1,193.76	6,250.05	7,541.11	204,179.14
	5102 : SAC-BASIC K-12 ED	CAPITAL OUTLAY- CAPITAL OUTLAY	2,507.51	-	1,479.99	592.51	435.01
	5102 : SAC-BASIC K-12 ED	OTHER- OTHER	-	-	-	890.00	(890.00)
	5103 : TECHNOLOGY-BASIC EDUCATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,732.93	-	-	-	1,732.93
	5104 : CLUBS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	14.48	-	-	-	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	475.04	-	-	-	475.04
	5105 : TEXTBOOKS-STATE ADOPTED	SALARIES- SALARIES	1,700.00	-	-	-	1,700.00
	5105 : TEXTBOOKS-STATE ADOPTED	PURCHASED SERVICES- PURCHASED SERVICES	174,537.00	-	-	43,134.27	131,402.73
	5105 : TEXTBOOKS-STATE ADOPTED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,282,370.48	-	176,328.04	550,459.25	555,583.19
	5106 : TEXTBOOKS-FLEXIBILITY	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	39,196.41	-	2,652.38	2,591.69	33,952.34
	5107 : SCIENCE LAB MATERIALS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,297.23	-	1,169.24	3,668.49	39,459.50
	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	453,196.19	-	35,901.96	46,180.40	371,113.83
	5108 : ADVANCED PLACEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	128,517.08	-	11,153.75	5,738.69	111,624.64
	5108 : ADVANCED PLACEMENT	PURCHASED SERVICES- PURCHASED SERVICES	36,017.69	-	7,354.73	5,481.26	23,181.70
	5108 : ADVANCED PLACEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	328,252.35	-	178,966.00	75,595.31	73,691.04
	5108 : ADVANCED PLACEMENT	CAPITAL OUTLAY- CAPITAL OUTLAY	2,479.27	-	856.58	589.00	1,033.69
	5108 : ADVANCED PLACEMENT	OTHER- OTHER	1,830.70	-	400.00	-	1,430.70
	5109 : INTERNATIONAL BACCLAURATE	SALARIES- SALARIES	107,735.61	-	12,668.54	2,533.72	92,533.35
	5109 : INTERNATIONAL BACCLAURATE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,189.63	-	3,572.74	715.19	22,901.71
	5109 : INTERNATIONAL BACCLAURATE	PURCHASED SERVICES- PURCHASED SERVICES	6,567.11	-	5,381.76	1,185.35	-
	5109 : INTERNATIONAL BACCLAURATE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,747.52	-	4,747.52	-	-
	5109 : INTERNATIONAL BACCLAURATE	OTHER- OTHER	18,713.21	-	300.00	-	18,413.21
	5111 : SAI - CHARTERS	PURCHASED SERVICES- PURCHASED SERVICES	506,939.00	-	-	126,734.73	380,204.27
	5112 : SAFE SCHOOLS - CHARTER	PURCHASED SERVICES- PURCHASED SERVICES	143,090.00	-	-	35,772.51	107,317.49
	5114 : ESOL TEACHERS (5100 FUNCTION)	SALARIES- SALARIES	209,720.42	-	166,071.90	33,218.49	10,430.03
	5114 : ESOL TEACHERS (5100 FUNCTION)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	48,236.69	-	41,125.22	8,229.26	(1,117.79)
	5120 : CLASS SIZE REDUCTION	PURCHASED SERVICES- PURCHASED SERVICES	2,462,551.00	-	-	615,637.77	1,846,913.23
	5123 : ATHLETICS	SALARIES- SALARIES	280,297.78	-	54,970.75	9,012.39	216,314.64
	5123 : ATHLETICS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	26,908.24	-	1,567.20	-	25,341.04
	5123 : ATHLETICS	PURCHASED SERVICES- PURCHASED SERVICES	19,856.54	-	11,161.61	1,309.31	7,385.62
	5123 : ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	86,031.07	-	17,299.90	10,228.21	58,502.96
	5123 : ATHLETICS	CAPITAL OUTLAY- CAPITAL OUTLAY	10,796.70	-	2,795.00	6,866.03	1,135.67
	5123 : ATHLETICS	OTHER- OTHER	2,844.93	-	800.00	-	2,044.93
	5130 : PERFORMING ARTS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	28.79	-	-	-	28.79
	5130 : PERFORMING ARTS	PURCHASED SERVICES- PURCHASED SERVICES	10,970.40	73.53	5,084.38	4,604.85	1,207.64
	5130 : PERFORMING ARTS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,441.74	-	9,146.96	1,732.68	8,562.10
	5130 : PERFORMING ARTS	CAPITAL OUTLAY- CAPITAL OUTLAY	6,874.96	-	4,850.00	2,024.96	-
	5130 : PERFORMING ARTS	OTHER- OTHER	7,755.79	-	-	2,145.00	5,610.79
	5200 : EXCEPTIONAL	SALARIES- SALARIES	10,500,249.30	-	8,763,205.20	1,694,485.62	42,558.48
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,097,786.08	-	2,628,492.49	495,151.99	(25,858.40)
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	1,044,264.44	2,131.88	205,010.44	193,158.08	643,964.04
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	397.58	-	-	-	397.58
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	59,717.06	357.26	5,307.96	2,766.90	51,284.94
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	3,395.75	-	3,395.75	-	-
	5200 : EXCEPTIONAL	OTHER- OTHER	277,423.94	-	-	22,659.90	254,764.04
	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	1,924,366.94	-	1,390,334.82	314,235.90	219,796.22
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	517,149.35	-	394,841.67	85,938.45	36,369.23
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	378,039.12	5,005.00	56,095.45	85,677.23	231,261.44
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	661,007.61	82.04	55,716.37	28,960.78	576,248.42
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	274,118.60	-	112,272.51	58,096.61	103,749.48
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	43,392.12	-	615.00	1,310.00	41,467.12
	5400 : ADULT GENERAL	SALARIES- SALARIES	58,517.60	-	20,416.12	11,567.68	26,533.80
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,658.94	-	9,136.86	2,149.80	5,372.28
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	12,545.61	-	728.06	424.46	11,393.09
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,378.67	175.00	-	-	3,203.67
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	418,436.06	-	252,092.74	90,091.94	76,251.38
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	101,709.85	-	71,789.70	21,692.96	8,227.19
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	3,683.90	-	2,512.86	158.04	1,013.00
	5500 : OTHER INSTRUCTION-PRE K	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,896.89	32.63	600.64	-	5,263.62
	5500 : OTHER INSTRUCTION-PRE K	OTHER- OTHER	18,000.00	-	-	304.00	17,696.00
	5900 : OTHER INSTRUCTION	SALARIES- SALARIES	3,668.12	-	2,605.71	460.62	601.79
	5900 : OTHER INSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	565.86	-	-	82.37	483.49
	5900 : OTHER INSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	990.00	-	-	990.00	-
	6110 : ATTENDANCE AND SOCIAL WORK	SALARIES- SALARIES	272,322.16	-	145,551.90	44,029.63	82,740.63
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	75,277.81	-	41,721.56	12,698.18	20,858.07
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	3,353.73	-	2,445.06	387.34	521.33
	6110 : ATTENDANCE AND SOCIAL WORK	ENERGY SERVICES- ENERGY SERVICES	1,082.43	-	-	125.49	956.94
	6110 : ATTENDANCE AND SOCIAL WORK	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158.30	-	-	24.20	134.10
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	1,515,362.43	-	1,112,544.46		

School District of Indian River County
Detail Expenditure Report by Fund
As of September 30, 2019

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
6120	GUIDANCE SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	7,115.39	-	-	506.97	6,608.42
6120	GUIDANCE SERVICES	OTHER- OTHER	88.95	-	-	7,060.10	(6,971.15)
6130	HEALTH SERVICES	SALARIES- SALARIES	952,909.41	-	603,683.16	133,746.75	215,479.50
6130	HEALTH SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	298,598.13	-	203,193.62	45,132.05	50,272.46
6130	HEALTH SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	123,048.97	-	2,600.00	17,225.61	103,223.36
6130	HEALTH SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,644.18	384.18	4,505.91	3,762.05	8,992.04
6130	HEALTH SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	94.99	-	-	-	94.99
6130	HEALTH SERVICES	OTHER- OTHER	5,314.39	-	-	2,417.95	2,896.44
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	380,764.27	-	387,344.81	75,041.20	(81,621.74)
6140	PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	100,058.62	-	95,729.13	19,468.66	(15,139.17)
6140	PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	27.90	-	-	-	27.90
6150	PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	726.61	73.83	-	-	652.78
6200	INSTRUCTIONAL MEDIA	SALARIES- SALARIES	1,490,090.96	-	1,174,489.47	248,676.32	66,925.17
6200	INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	426,474.98	-	344,028.50	71,060.73	11,385.75
6200	INSTRUCTIONAL MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	5,501.85	-	3,862.54	512.08	1,127.23
6200	INSTRUCTIONAL MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,634.44	-	5,125.88	1,126.65	4,381.91
6200	INSTRUCTIONAL MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	5,999.96	-	3,531.43	-	2,468.53
6200	INSTRUCTIONAL MEDIA	OTHER- OTHER	5,830.27	-	-	2,942.95	2,887.32
6210	INSTRUCTIONAL MAT'L'S-MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	967.70	-	497.70	470.00	-
6210	INSTRUCTIONAL MAT'L'S-MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	229.37	-	39.39	-	189.98
6210	INSTRUCTIONAL MAT'L'S-MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	50,883.87	554.41	24,862.28	3,466.01	22,001.17
6300	INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	3,583,748.47	-	2,658,695.83	639,918.73	285,133.91
6300	INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	972,318.04	-	741,049.69	171,015.76	60,252.59
6300	INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	15,490.12	-	3,280.73	308.79	11,900.60
6300	INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,514.65	62.85	3,837.74	576.23	5,037.83
6300	INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	2,758.68	79.00	59.00	75.00	2,545.68
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	1,151,436.00	-	855,210.02	190,805.02	105,420.96
6400	INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	318,780.03	-	241,525.93	52,854.65	24,399.45
6400	INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	224,394.72	888.36	87,986.75	3,242.55	132,277.06
6400	INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	20,316.65	128.00	4,543.68	-	15,644.97
6400	INSTR STAFF TRAINING SERVICES	OTHER- OTHER	13,266.54	-	1,036.04	3,484.00	8,746.50
6402	SAC-STAFF DEVELOPMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(187.17)	-	-	-	(187.17)
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	-	-	-	2,842.10
6408	IB-INSTRUCTIONAL STAFF TRAININ	PURCHASED SERVICES- PURCHASED SERVICES	11,660.40	-	1,980.00	2,960.77	6,719.63
6409	IB - INSERVICE TRAINING	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1.65	-	-	-	1.65
6409	IB - INSERVICE TRAINING	PURCHASED SERVICES- PURCHASED SERVICES	655.15	-	161.00	146.80	347.35
6409	IB - INSERVICE TRAINING	OTHER- OTHER	11,709.26	300.00	10,050.00	125.00	1,234.26
6410	HRMD INSERVICE (ADMIN)	PURCHASED SERVICES- PURCHASED SERVICES	11,717.29	-	512.56	623.64	10,581.09
6410	HRMD INSERVICE (ADMIN)	OTHER- OTHER	1,023.00	-	-	-	1,023.00
6452	INSERVICE-TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	1,688.48	-	631.68	-	1,056.80
6500	INSTRUCTIONAL RELATED TECHNOL	SALARIES- SALARIES	424,476.27	-	307,971.00	102,657.00	13,848.27
6500	INSTRUCTIONAL RELATED TECHNOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	118,559.69	-	83,588.24	27,862.86	7,108.59
6500	INSTRUCTIONAL RELATED TECHNOL	PURCHASED SERVICES- PURCHASED SERVICES	405,144.36	-	79,080.54	325,988.75	75.07
6500	INSTRUCTIONAL RELATED TECHNOL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	144.93	-	-	80.95	63.98
6500	INSTRUCTIONAL RELATED TECHNOL	CAPITAL OUTLAY- CAPITAL OUTLAY	656,769.62	-	74,850.00	581,235.00	684.62
7100	BOARD	SALARIES- SALARIES	217,857.40	-	163,736.72	54,578.88	(458.20)
7100	BOARD	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	147,849.54	-	85,002.15	28,333.74	34,513.65
7100	BOARD	PURCHASED SERVICES- PURCHASED SERVICES	665,772.32	-	329,965.47	90,343.11	245,463.74
7100	BOARD	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,756.80	-	274.80	177.64	2,304.36
7100	BOARD	CAPITAL OUTLAY- CAPITAL OUTLAY	1,299.99	-	0.01	1,299.98	-
7100	BOARD	OTHER- OTHER	16,978.00	-	1,500.00	15,375.00	103.00
7200	GENERAL ADMINISTRATION	SALARIES- SALARIES	633,286.81	-	222,567.15	71,756.78	338,962.88
7200	GENERAL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	101,278.50	-	54,711.91	17,890.18	28,676.41
7200	GENERAL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	22,962.18	-	5,114.46	4,926.24	12,921.48
7200	GENERAL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	257.73	-	-	39.58	218.15
7200	GENERAL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	13,577.63	-	153.60	1,858.93	11,565.10
7200	GENERAL ADMINISTRATION	OTHER- OTHER	96,510.09	-	150.00	59,405.02	36,955.07
7300	SCHOOL ADMINISTRATION	SALARIES- SALARIES	6,851,072.70	-	5,329,747.15	1,587,787.29	(66,461.74)
7300	SCHOOL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,949,878.11	-	1,502,509.19	449,413.83	(2,044.91)
7300	SCHOOL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	146,514.28	-	64,587.97	22,393.71	59,532.60
7300	SCHOOL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	450.00	-	-	161.79	288.21
7300	SCHOOL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	60,752.73	406.99	10,766.30	12,536.25	37,043.19
7300	SCHOOL ADMINISTRATION	CAPITAL OUTLAY- CAPITAL OUTLAY	20,299.17	-	11,764.10	3,089.13	5,445.94
7300	SCHOOL ADMINISTRATION	OTHER- OTHER	21,790.75	-	833.00	5,262.16	15,695.59
7400	FACILITIES ACQ & CONSTRUCTION	SALARIES- SALARIES	499,687.34	-	380,772.62	126,651.38	(7,736.66)
7400	FACILITIES ACQ & CONSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	125,370.25	-	96,149.03	31,917.17	(2,695.95)
7400	FACILITIES ACQ & CONSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	50,591.80	-	15,911.89	23,285.31	11,394.60
7400	FACILITIES ACQ & CONSTRUCTION	ENERGY SERVICES- ENERGY SERVICES	2,527.54	-	-	189.35	2,338.19
7400	FACILITIES ACQ & CONSTRUCTION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,839.85	-	1,763.32	524.86	1,551.67
7400	FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	250.00	-	250.00	-	-
7500	FISCAL SERVICES	SALARIES- SALARIES	759,187.79	-	644,868.07	208,814.86	(94,495.14)
7500	FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	222,484.38	-	190,596.89	61,774.44	(29,886.95)
7500	FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	184,572.59	15,198.00	57,737.70	54,759.05	56,877.84
7500	FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,488.43	149.00	-	1,509.56	1,829.87
7500	FISCAL SERVICES	OTHER- OTHER	6,385.85	70.00	-	-	6,315.85
7720	INFORMATION SERVICES	SALARIES- SALARIES	60,200.00	-	45,150.02	14,809.18	240.80
7720	INFORMATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,198.09	-	12,244.09	4,054.87	(100.87)
7720	INFORMATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	19,458.64	-	6,802.91	449.41	12,206.32
7720	INFORMATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	632.02	-	-	-	632.02
7730	STAFF SERVICES	SALARIES- SALARIES	684,833.95	-	666,620.52	196,989.85	(178,776.42)
7730	STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	191,318.48	-	193,208.59	56,022.92	(57,913.03)
7730	STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	190,796.36	175.00	78,971.76	56,463.36	55,186.24
7730	STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	75.24	-	-	-	75.24
7730	STAFF SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,520.33	-	776.25	2,139.51	6,604.57
7730	STAFF SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	460.00	-	-	-	460.00
7730	STAFF SERVICES	OTHER- OTHER	3,783.00	-	3,100.00	189.00	494.00
7731	STAFF SERVICES- RECRUITMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11.64	-	-	1.72	9.92
7731	STAFF SERVICES- RECRUITMENT	PURCHASED SERVICES- PURCHASED SERVICES	6,757.68	167.48	66.00	673.68	5,850.52
7731	STAFF SERVICES- RECRUITMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,322.18	-	1,249.68	-	72.50
7731	STAFF SERVICES- RECRUITMENT	OTHER- OTHER	6,010.00	-	3,550.00	1,222.00	1,238.00

School District of Indian River County
Detail Expenditure Report by Fund
As of September 30, 2019

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
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	617,275.41	-	410,979.92	153,004.48	53,291.01
7760 : INTERNAL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	191,258.20	-	128,605.18	47,743.62	14,909.40
7760 : INTERNAL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	85,210.88	-	35,773.42	47,342.90	2,094.56
7760 : INTERNAL SERVICES		ENERGY SERVICES- ENERGY SERVICES	5,301.09	-	231.67	595.27	4,474.15
7760 : INTERNAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	(88,393.78)	-	26,157.58	(28,007.61)	(86,543.75)
7760 : INTERNAL SERVICES		OTHER- OTHER	63.92	-	41.42	15.98	6.52
7800 : PUPIL TRANSPORTATION SERVICES		SALARIES- SALARIES	2,919,212.19	-	2,132,511.66	461,589.25	325,111.28
7800 : PUPIL TRANSPORTATION SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,034,593.34	-	801,405.53	160,990.30	72,197.51
7800 : PUPIL TRANSPORTATION SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	184,833.11	3,552.50	24,099.61	23,970.25	133,210.75
7800 : PUPIL TRANSPORTATION SERVICES		ENERGY SERVICES- ENERGY SERVICES	541,493.16	-	210,650.77	35,085.83	295,756.56
7800 : PUPIL TRANSPORTATION SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	177,548.79	285.26	48,103.45	42,037.20	87,122.88
7800 : PUPIL TRANSPORTATION SERVICES		OTHER- OTHER	104,015.24	675.00	1,740.00	15,453.97	86,146.27
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	-	274.63	-	1,725.37
7802 : SAC-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	1,172.50	(1,710.00)	630.00	112.50	2,140.00
7804 : CLUBS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	1,890.20	82.50	82.50	-	1,725.20
7823 : ATHLETICS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	59,080.15	10,230.00	7,495.69	12,025.08	29,329.38
7824 : ACADEMIC TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	6,105.00	30.00	-	42.50	6,032.50
7830 : BAND-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	47,893.99	12,509.00	(263.00)	1,709.50	33,938.49
7900 : OPERATION OF PLANT		SALARIES- SALARIES	3,710,837.28	-	2,801,413.52	927,178.28	(17,754.52)
7900 : OPERATION OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,345,954.95	-	999,920.00	319,600.13	26,434.82
7900 : OPERATION OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	3,972,330.44	206.26	1,218,302.72	1,792,504.58	961,316.88
7900 : OPERATION OF PLANT		ENERGY SERVICES- ENERGY SERVICES	4,007,347.20	(52.56)	-	945,859.15	3,061,540.61
7900 : OPERATION OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	348,925.24	273.63	78,883.49	95,505.90	174,262.22
7900 : OPERATION OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	10,446.55	-	3,220.33	1,215.38	6,010.84
7900 : OPERATION OF PLANT		OTHER- OTHER	2,050.00	-	-	1,800.00	250.00
7911 : AUDITORIUM DIR - VBHS & SRHS		SALARIES- SALARIES	76,764.78	-	31,092.78	26,627.27	19,044.73
7911 : AUDITORIUM DIR - VBHS & SRHS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	17,300.80	-	10,326.42	4,749.33	2,225.05
7911 : AUDITORIUM DIR - VBHS & SRHS		PURCHASED SERVICES- PURCHASED SERVICES	1,506.58	-	825.86	680.72	-
7911 : AUDITORIUM DIR - VBHS & SRHS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,228.65	-	-	-	1,228.65
8100 : MAINTENANCE OF PLANT		SALARIES- SALARIES	2,011,672.08	-	1,515,911.61	823,785.75	(328,025.28)
8100 : MAINTENANCE OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	625,176.62	-	476,264.56	231,503.03	(82,590.97)
8100 : MAINTENANCE OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	415,388.60	-	82,318.32	59,273.25	273,797.03
8100 : MAINTENANCE OF PLANT		ENERGY SERVICES- ENERGY SERVICES	55,183.64	-	9,437.13	4,524.20	41,222.31
8100 : MAINTENANCE OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158,673.92	108.71	115,862.64	25,495.52	17,207.05
8100 : MAINTENANCE OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	3,340.98	74.85	2,786.96	76.59	402.58
8100 : MAINTENANCE OF PLANT		OTHER- OTHER	150.00	-	-	109.35	40.65
8123 : MAINTENANCE-ATHLETICS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	22,000.00	-	9,000.00	-	13,000.00
8200 : ADMIN TECHNOLOGY SERVICES		SALARIES- SALARIES	2,734,617.41	-	1,545,717.14	512,390.24	676,510.03
8200 : ADMIN TECHNOLOGY SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	553,787.10	-	413,828.85	137,496.36	2,461.89
8200 : ADMIN TECHNOLOGY SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	1,177,731.01	662.59	340,330.74	688,473.85	148,263.83
8200 : ADMIN TECHNOLOGY SERVICES		ENERGY SERVICES- ENERGY SERVICES	3,037.19	-	-	736.51	2,300.68
8200 : ADMIN TECHNOLOGY SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	128,365.84	436.57	1,854.39	1,077.79	124,997.09
8200 : ADMIN TECHNOLOGY SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	234,426.22	-	1,515.62	232,471.33	439.27
8200 : ADMIN TECHNOLOGY SERVICES		OTHER- OTHER	405.00	-	270.00	-	135.00
TOTAL General Fund			\$ 165,909,150.01	\$ 164,313.56	\$ 94,142,447.95	\$ 31,977,590.33	\$ 39,624,798.19
DEBT SERVICE (2XX)	9200 : DEBT SERVICE	OTHER- OTHER	13,068,092.15	-	-	5,210.00	13,062,882.15
TOTAL Debt Fund			\$ 13,068,092.15	\$ -	\$ -	\$ 5,210.00	\$ 13,062,882.15
CAPITAL PROJECTS (3XX)	7400 : FACILITIES ACQ. & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	29,158,254.73	107,954.27	3,404,951.51	3,069,376.61	22,575,972.34
9700 : TRANSFER OF FUNDS		TRANSFERS- TRANSFERS	18,246,902.63	-	-	692,704.27	17,554,198.36
TOTAL Capital Fund			\$ 47,405,157.36	\$ 107,954.27	\$ 3,404,951.51	\$ 3,762,080.88	\$ 40,130,170.70
SPECIAL REVENUE (4XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	1,645,149.45	-	727,686.11	158,640.11	758,823.23
5100 : BASIC (K-12)		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	516,201.33	-	214,047.25	45,930.78	256,223.30
5100 : BASIC (K-12)		PURCHASED SERVICES- PURCHASED SERVICES	125,543.84	675.00	1,000.00	9,916.71	113,952.13
5100 : BASIC (K-12)		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	335,314.92	2,011.35	55,146.41	122,186.44	155,970.72
5100 : BASIC (K-12)		CAPITAL OUTLAY- CAPITAL OUTLAY	24,305.00	-	-	605.00	23,700.00
5100 : BASIC (K-12)		OTHER- OTHER	67,000.00	-	-	4,324.67	62,675.33
5200 : EXCEPTIONAL		SALARIES- SALARIES	1,287,164.27	-	1,076,251.71	164,015.11	46,897.45
5200 : EXCEPTIONAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	614,250.90	-	412,731.86	64,466.35	137,052.68
5200 : EXCEPTIONAL		PURCHASED SERVICES- PURCHASED SERVICES	410,044.51	-	45,924.00	4,126.00	359,994.51
5200 : EXCEPTIONAL		ENERGY SERVICES- ENERGY SERVICES	2,000.00	-	-	-	2,000.00
5200 : EXCEPTIONAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	15,107.68	-	1,029.85	4,280.90	9,796.93
5200 : EXCEPTIONAL		CAPITAL OUTLAY- CAPITAL OUTLAY	58,034.71	-	-	43,878.74	14,155.97
5200 : EXCEPTIONAL		OTHER- OTHER	30,500.00	-	-	915.00	29,585.00
5300 : VOCATIONAL-TECHNICAL		SALARIES- SALARIES	13,500.00	-	-	-	13,500.00
5300 : VOCATIONAL-TECHNICAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,277.00	-	-	-	1,277.00
5300 : VOCATIONAL-TECHNICAL		PURCHASED SERVICES- PURCHASED SERVICES	10,189.00	-	1,043.28	210.72	8,935.00
5300 : VOCATIONAL-TECHNICAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	6,926.41	-	174.80	3,824.56	2,927.05
5300 : VOCATIONAL-TECHNICAL		CAPITAL OUTLAY- CAPITAL OUTLAY	563.72	-	-	213.72	350.00
5300 : VOCATIONAL-TECHNICAL		OTHER- OTHER	1,300.00	-	-	50.00	1,250.00
5400 : ADULT GENERAL		SALARIES- SALARIES	104,620.00	-	65,650.03	16,601.25	22,368.72
5400 : ADULT GENERAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,372.00	-	22,420.49	4,590.04	2,361.47
5400 : ADULT GENERAL		PURCHASED SERVICES- PURCHASED SERVICES	11,175.00	525.00	-	2,700.00	7,950.00
5400 : ADULT GENERAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,236.00	-	270.55	246.24	719.21
5500 : OTHER INSTRUCTION-PRE K		SALARIES- SALARIES	115,701.95	-	48,857.55	8,708.61	58,135.79
5500 : OTHER INSTRUCTION-PRE K		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	33,701.91	-	16,405.40	2,983.61	14,312.90
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	-	-	38.00	4,962.00
6100 : PUPIL PERSONNEL SERVICES		SALARIES- SALARIES	850.99	-	-	-	850.99
6100 : PUPIL PERSONNEL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	149.01	-	-	40.71	108.30
6100 : PUPIL PERSONNEL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	11,236.96	-	-	7.08	11,229.88
6100 : PUPIL PERSONNEL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,500.00	-	6,000.00	-	6,500.00
6100 : PUPIL PERSONNEL SERVICES		OTHER- OTHER	2,500.00	-	-	-	2,500.00
6110 : ATTENDANCE AND SOCIAL WORK		SALARIES- SALARIES	169,349.25	-	134,404.20	22,830.62	12,114.43
6110 : ATTENDANCE AND SOCIAL WORK		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	46,203.04	-	36,968.58	6,307.61	2,926.85
6110 : ATTENDANCE AND SOCIAL WORK		PURCHASED SERVICES- PURCHASED SERVICES	82,000.00	-	-	-	82,000.00
6120 : GUIDANCE SERVICES		SALARIES- SALARIES	188,842.98	-	145,847.19	34,865.35	8,130.44
6120 : GUIDANCE SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	56,197.43	-	41,742.02	9,690.46	4,764.96
6120 : GUIDANCE SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	10,107.00	-	1,867.10	2,037.41	6,202.49

School District of Indian River County
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Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
6140 : PSYCHOLOGICAL SERVICES		SALARIES- SALARIES	409,826.29	-	303,738.03	60,564.56	45,523.71
6140 : PSYCHOLOGICAL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	114,517.38	-	81,420.85	16,479.29	16,617.25
6140 : PSYCHOLOGICAL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	4,000.00	-	-	-	4,000.00
6140 : PSYCHOLOGICAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	8,000.00	-	1,379.80	5,044.91	1,575.29
6150 : PARENTAL INVOLVEMENT		SALARIES- SALARIES	29,663.01	-	-	597.07	29,065.94
6150 : PARENTAL INVOLVEMENT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	5,525.96	-	-	103.21	5,422.75
6150 : PARENTAL INVOLVEMENT		PURCHASED SERVICES- PURCHASED SERVICES	16,053.54	-	137.00	574.31	15,342.23
6150 : PARENTAL INVOLVEMENT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	46,226.69	-	972.94	6,456.96	38,796.79
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	1,483,253.96	-	1,199,807.98	263,392.03	20,053.95
6300 : INSTRUCTION & CUR DEV SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	457,925.47	-	325,515.17	71,150.36	61,259.93
6300 : INSTRUCTION & CUR DEV SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	45,057.21	13.66	3,602.91	13,767.65	27,672.99
6300 : INSTRUCTION & CUR DEV SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,758.24	-	138.96	31.98	10,587.30
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
6301 : SUMMER SCHOOL - ADM & RST		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	-	-	-	-	-
6400 : INSTR STAFF TRAINING SERVICES		SALARIES- SALARIES	677,191.83	-	373,584.89	100,514.94	203,092.00
6400 : INSTR STAFF TRAINING SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	189,112.46	-	91,440.69	25,050.59	72,621.18
6400 : INSTR STAFF TRAINING SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	406,895.00	2,387.88	63,015.69	86,178.25	255,313.18
6400 : INSTR STAFF TRAINING SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	56,401.43	-	2.94	2,093.38	54,305.11
6400 : INSTR STAFF TRAINING SERVICES		OTHER- OTHER	53,500.00	-	-	380.00	53,120.00
7200 : GENERAL ADMINISTRATION		OTHER- OTHER	469,525.31	-	-	65,881.87	403,643.44
7600 : FOOD SERVICES		SALARIES- SALARIES	3,004,413.91	-	2,162,193.82	422,928.79	419,291.30
7600 : FOOD SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,130,508.92	-	817,085.10	147,671.34	165,752.48
7600 : FOOD SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	276,080.00	-	70,395.52	42,430.79	163,253.69
7600 : FOOD SERVICES		ENERGY SERVICES- ENERGY SERVICES	348,040.37	-	41,253.42	106,135.14	200,651.81
7600 : FOOD SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,303,803.17	31,311.18	2,432,220.88	401,943.33	2,438,327.78
7600 : FOOD SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	1,160,037.68	-	148,736.53	281,124.99	730,176.16
7600 : FOOD SERVICES		OTHER- OTHER	375,209.19	-	-	51,311.33	323,897.86
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	-	-	7,436.94	2,930.07
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
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	203,687.76	910.00	1,267.20	441.50	201,069.06
9100 : COMMUNITY SERVICES		SALARIES- SALARIES	61,449.12	-	39,504.25	40,471.07	(18,526.20)
9100 : COMMUNITY SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,971.08	-	9,959.17	7,451.14	(3,439.23)
9100 : COMMUNITY SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	589.51	-	-	-	589.51
9100 : COMMUNITY SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,073.00	-	179.33	1,377.28	516.39
9100 : COMMUNITY SERVICES		OTHER- OTHER	1,389.73	-	-	440.51	949.22
TOTAL Special Fund			\$ 22,916,564.82	\$ 37,834.07	\$ 11,268,786.17	\$ 3,053,560.97	\$ 8,556,383.62
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	-	49,543.78	11,009.76	7,426.46
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,745.47	-	13,681.31	3,040.32	(2,976.16)
	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	-	-	24,289.26	(24,249.26)
	7730 : STAFF SERVICES	SALARIES- SALARIES	100,116.00	-	72,867.74	7,506.00	19,742.26
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,700.00	-	22,518.08	1,591.76	6,590.16
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	6,160.00	-	478.96	1,594.48	4,086.56
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,150.00	-	-	-	5,150.00
	7730 : STAFF SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	500.00	-	-	-	500.00
	7730 : STAFF SERVICES	OTHER- OTHER	1,700.00	-	-	-	1,700.00
	7790 : OTHER CENTRAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,243,800.00	(8,777.50)	-	584,296.26	2,668,281.24
	7790 : OTHER CENTRAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,706,525.00	-	-	345,294.59	1,361,230.41
	7790 : OTHER CENTRAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	36,050.00	-	-	2,186.38	33,863.62
	7790 : OTHER CENTRAL SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	-	2,000.00
	7790 : OTHER CENTRAL SERVICES	OTHER- OTHER	18,310,700.00	-	-	4,885,796.20	13,424,903.80
	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	(456,007.52)	-	-	456,037.52
TOTAL Internal Service			\$ 23,541,536.47	\$ (464,785.02)	\$ 159,089.87	\$ 5,866,605.01	\$ 17,980,626.61
ENTERPRISE FUNDS (9XX)	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	697,575.75	-	123,033.11	152,100.71	422,441.93
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	145,436.82	-	39,636.66	29,357.13	76,443.03
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	47,333.01	69.75	14,990.88	35,309.39	(3,037.01)
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	114,460.91	689.00	1,939.38	14,063.65	97,768.88
	9100 : COMMUNITY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	13,540.25	1,710.00	-	1,080.00	10,750.25
	9100 : COMMUNITY SERVICES	OTHER- OTHER	501.00	-	-	100.00	401.00
TOTAL Enterprise Fund			\$ 1,018,847.74	\$ 2,468.75	\$ 179,600.03	\$ 232,010.88	\$ 604,768.08
TOTAL ALL FUNDS			\$ 273,859,348.55	\$ (152,214.37)	\$ 109,155,903.76	\$ 44,897,058.07	\$ 119,958,601.09

School District of Indian River County
Detail Revenue Report by Fund
As of September 30, 2019

Fund	Revenue				
	Code	Budget Amount	Total Collected	Balance	% Collected
General Fund (1XX)	3191	\$ 125,000.00	\$ 19,347.03	\$ 105,652.97	15.5%
	3202	500,000.00	4,391.01	495,608.99	0.9%
	3299	-	-	-	0.0%
	3310	26,630,283.00	8,074,774.00	18,555,509.00	30.3%
	3315	997,510.00	249,378.00	748,132.00	25.0%
	3317	30,247.00	-	30,247.00	0.0%
	3323	10,105.00	-	10,105.00	0.0%
	3343	175,288.00	19,525.14	155,762.86	11.1%
	3344	59,222.00	197.00	59,025.00	0.3%
	3355	18,968,521.00	4,742,130.00	14,226,391.00	25.0%
	3361	993,681.00	-	993,681.00	0.0%
	3371	561,466.62	70,393.45	491,073.17	12.5%
	3399	87,073.00	26,334.00	60,739.00	30.2%
	3411	87,274,912.00	1,206,545.76	86,068,366.24	1.4%
	3414	9,614,386.00	148,529.36	9,465,856.64	1.5%
	3421	350,000.00	-	350,000.00	0.0%
	3425	1,033.00	46,994.89	(45,961.89)	4549.4%
	3431	350,000.00	77,460.43	272,539.57	22.1%
	3440	1,292,800.10	602,860.04	689,940.06	46.6%
	3461	19,000.00	3,480.00	15,520.00	18.3%
	3462	110,000.00	46,991.23	63,008.77	42.7%
	3464	5,500.00	3,221.04	2,278.96	58.6%
	3465	45,000.00	22,309.96	22,690.04	49.6%
	3466	5,000.00	-	5,000.00	0.0%
	3467	9,500.00	2,363.75	7,136.25	24.9%
	3469	25,000.00	11,045.00	13,955.00	44.2%
	3473	230,000.00	15,640.11	214,359.89	6.8%
	3491	95,000.00	14,869.54	80,130.46	15.7%
	3494	540,878.00	65,881.87	474,996.13	12.2%
	3495	678,229.72	283,656.86	394,572.86	41.8%
	3497	-	12,782.73	(12,782.73)	100.0%
	3498	-	558.55	(558.55)	100.0%
	3499	241,378.00	33,563.39	207,814.61	13.9%
	3630	6,067,027.51	299,857.00	5,767,170.51	4.9%
	3730	50,000.00	5,213.52	44,786.48	10.4%
	3741	-	665.43	(665.43)	100.0%
	3742	-	90,417.35	(90,417.35)	100.0%
TOTAL General Fund		\$ 156,143,040.95	\$ 16,201,377.44	\$ 139,941,663.51	10.4%
DEBT SERVICE (2XX)	3199	1,422,610.90	-	1,422,610.90	0.0%
	3322	552,850.00	-	552,850.00	0.0%
	3431	123,000.00	1,745.11	121,254.89	1.4%
	3433	\$ -	64,228.72	-64,228.72	100.0%

School District of Indian River County
Detail Revenue Report by Fund
As of September 30, 2019

Fund	Revenue				
	Code	Budget Amount	Total Collected	Balance	% Collected
	3630	12,262,001.63	392847.27	11,869,154.36	3.2%
TOTAL Debt Fund		\$ 14,360,462.53	\$ 458,821.10	\$ 13,901,641.43	
CAPITAL PROJECTS (3XX)	3321	110,013.00	-	110,013.00	0.0%
	3397	1,214,934.00	299,857.00	915,077.00	24.7%
	3399	9,005.00	-	9,005.00	0.0%
	3413	28,671,127.85	662,235.61	28,008,892.24	2.3%
	3431	32,158.00	53,600.84	-21,442.84	166.7%
	3496	1,700,000.00	406,322.00	1,293,678.00	23.9%
TOTAL Capital Fund		\$ 31,737,237.85	\$ 1,422,015.45	\$ 30,315,222.40	4.5%
SPECIAL REVENUE (4XX)	3201	181,866.16	37,556.90	144,309.26	20.7%
	3221	153,962.13	25,135.63	128,826.50	16.3%
	3224	180,113.49	-	180,113.49	0.0%
	3225	696,015.00	147,058.11	548,956.89	21.1%
	3230	3,989,356.60	484,366.97	3,504,989.63	12.1%
	3240	5,316,095.62	691,487.80	4,624,607.82	13.0%
	3242	88,009.04	49,740.00	38,269.04	56.5%
	3261	6,051,519.14	767,309.28	5,284,209.86	12.7%
	3262	1,617,429.26	214,543.52	1,402,885.74	13.3%
	3263	1,032,986.21	39,004.95	993,981.26	3.8%
	3265	533,017.00	-	533,017.00	0.0%
	3267	457,000.00	-	457,000.00	0.0%
	3268	33,100.00	-	33,100.00	0.0%
	3280	25,286.56	13,145.54	12,141.02	52.0%
	3293	214,253.14	24,182.12	190,071.02	11.3%
	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	3,864.62	16,135.38	19.3%
	3451	863,867.50	92,184.25	771,683.25	10.7%
	3452	163,917.50	9,589.10	154,328.40	5.8%
	3453	14,175.00	719.00	13,456.00	5.1%
	3454	430,740.00	77,406.49	353,333.51	18.0%
	3455	39,433.50	-	39,433.50	0.0%
	3456	2,300.00	-	2,300.00	0.0%
	3457	4,600.00	1,730.65	2,869.35	37.6%
	3495	-	3,336.72	-3,336.72	100.00%
TOTAL Special Fund		\$ 22,215,276.80	\$ 2,682,361.65	\$ 19,532,915.15	12.07%
INTERNAL SERVICE FUNDS (7XX)	3199	137,100.00	267,554.93	-130,454.93	195.2%
	3431	124,700.00	27,292.73	97,407.27	21.9%
	3483	145,200.00	32,909.07	112,290.93	22.7%

School District of Indian River County
Detail Revenue Report by Fund
As of September 30, 2019

Fund	Revenue		Total Collected	Balance	% Collected
	Code	Budget Amount			
	3484	19,282,675.00	4,306,462.25	14,976,212.75	22.3%
	3485	1,269,500.00	282,395.54	987,104.46	22.2%
	3486	489,100.00	102,450.33	386,649.67	20.9%
	3487	615,900.00	152,033.72	463,866.28	24.7%
	3488	358,500.00	85,388.69	273,111.31	23.8%
	3489	38,000.00	8,601.60	29,398.40	22.6%
	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	455,674.05	894,325.95	33.8%
TOTAL Internal Service (Insurance)		\$ 23,953,675.00	\$ 6,085,094.39	\$ 17,868,580.61	25.4%
ENTERPRISE FUNDS (9XX)	3431	5,000.00	4949.83	50.17	99.0%
	3473	1,047,327.17	362,945.77	684,381.40	34.7%
TOTAL Enterprise Fund		\$ 1,052,327.17	\$ 367,895.60	\$ 684,431.57	35.0%
TOTAL ALL FUNDS		\$ 249,462,020.30	\$ 27,217,565.63	\$ 222,244,454.67	10.9%

**School District of Indian River County
General Fund Expenditures Detail
For Period Ending September 30, 2019
(Does not include Transfers Out)**

Expenses	Total 2018-2019 Budget	Actual YTD September 2019	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$ 109,553,391.00	\$ 17,634,869.10	\$ 9,023,985.48	\$ 2,515,962.61	\$ 4,880,378.47	\$ -	\$ 1,022,928.94	\$ 74,879.50	\$ 116,734.10
Pupil Personnel Services	4,166,317.27	796,021.11	602,475.52	159,169.27	18,338.26	125.49	5,927.55	506.97	9,478.05
Instructional Media	1,996,613.40	328,254.74	248,676.32	71,060.73	982.08	-	1,126.65	3,466.01	2,942.95
Instr & Curr Dev	4,592,615.41	811,894.51	639,918.73	171,015.76	308.79		576.23		75.00
Instr Staff Training	1,771,318.42	256,242.43	190,805.02	52,854.65	8,973.76		-		3,609.00
Instr Related Tech	1,605,094.87	1,037,824.56	102,657.00	27,862.86	325,988.75	-	80.95	581,235.00	
School Board	1,052,514.05	190,108.35	54,578.88	28,333.74	90,343.11		177.64	1,299.98	15,375.00
General Admin	867,872.94	155,876.73	71,756.78	17,890.18	4,926.24	39.58	1,858.93		59,405.02
School Admin	9,050,757.74	2,080,644.16	1,587,787.29	449,413.83	22,393.71	161.79	12,536.25	3,089.13	5,262.16
Facilities Construction	682,266.78	182,568.07	126,651.38	31,917.17	23,285.31	189.35	524.86	-	
Fiscal Services	1,176,119.04	326,857.91	208,814.86	61,774.44	54,759.05		1,509.56		-
Food Services									
Central Services	2,072,386.87	553,710.13	364,803.51	107,823.13	104,929.35	595.26	(25,868.10)	-	1,426.98
Pupil Transportation	5,079,837.67	789,682.07	493,032.08	166,213.16	37,859.83	35,085.83	42,037.20		15,453.97
Operation of Plant	13,494,692.47	4,115,720.74	953,805.55	324,349.46	1,793,185.30	945,859.15	95,505.90	1,215.38	1,800.00
Maintenance of Plant	3,291,585.84	1,144,767.69	823,785.75	231,503.03	59,273.25	4,524.20	25,495.52	76.59	109.35
Admin Technology	4,832,369.77	1,572,646.08	512,390.24	137,496.36	688,473.85	736.51	1,077.79	232,471.33	-
Community Services									
Total Budget	\$ 165,285,753.54								
Total Actual Expenditures YTD		\$ 31,977,688.38	\$ 16,005,924.39	\$ 4,554,640.38	\$ 8,114,399.11	\$ 987,317.16	\$ 1,185,495.87	\$ 898,239.89	\$ 231,671.58
Percent of Total Actual Expenditures by Object			50.05%	14.24%	25.38%	3.09%	3.71%	2.81%	0.72%

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

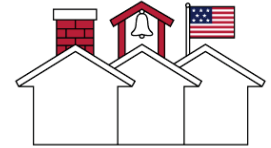
School District of Indian River County

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%.
2. Black font represents actual figures for 2018-19 and blue font represents projections for 2019-20.
3. Subscriber and member counts are based on Florida Blue enrollment data and reflects retroactive updates.
4. 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.
5. 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
6. 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)
7. The 2018-19 rebates were equal to 22.8% of pharmacy claims with a one-quarter lag on payments. For 2019-20 projected rebates assume rebates of 24% of pharmacy claims with a one- quarter lag on payments
8. The projected EGWP (Employer Group Waiver Plan – Medicare subsidies) are shown on a paid basis and based on Aon's EGWP (Employer Group Waiver Plan – Medicare subsidies) model.
 - a. Direct capitation and prospective reinsurance payment expected to be paid monthly.
 - b. Manufacturer discounts expected to have two quarter lag on first payment and one quarter lag thereafter.

- c. Reinsurance expected to be reconciled and paid 12 months after plan year end.
9. The projection for 19-20 include a board transfer of \$1.5M anticipated to occur in November 2019 and is reflected under premium equivalents for that month.
 10. 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.
 11. 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.



6/30/2019 & 6/30/2020 Fiscal Years - Financial Update

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	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	\$1,822,299	\$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	\$35,492	\$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	\$1,478,961	\$1,567,982	\$89,021	\$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	\$1,348,152	\$1,565,082	\$216,930	\$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	\$1,262,512	\$1,548,317	\$285,805	\$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	\$1,585,689	\$1,552,268	-\$33,421	\$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	\$1,602,102	\$1,518,434	-\$83,668	\$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	\$1,436,120	\$1,512,500	\$76,380	\$4,488,588
Total	1,819	3,456	\$9,983,299	\$5,147,908	\$1,400,855	\$791,297	\$1,902,678	\$26,924	-\$1,076,045	-\$297,494	-\$52,042	\$17,827,379	\$18,444,621	\$617,242	

	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	1,774	3,349	\$989,892	\$606,532	\$121,690	\$63,995	\$154,525	-\$15,625	-\$179,924	-\$250,237	\$0	\$1,490,849	\$1,499,095	\$8,247	\$4,639,251
Aug-19	1,744	3,296	\$986,943	\$436,529	\$104,904	\$53,730	\$158,642	\$25,885	\$0	-\$8,505	-\$270,615	\$1,487,513	\$1,471,649	-\$15,865	\$4,623,386
Sep-19	1,738	3,280	\$947,149	\$543,929	\$100,511	\$59,594	\$149,946	-\$76,974	-\$275,750	-\$8,813	-\$18,716	\$1,420,876	\$1,457,182	\$36,306	\$4,659,692
Oct-19	1,865	3,527	\$807,155	\$432,532	\$107,853	\$62,439	\$167,423	\$25,035	\$0	-\$50,474	\$0	\$1,551,963	\$1,563,620	\$11,657	\$4,671,349
Nov-19	1,854	3,508	\$980,759	\$525,685	\$107,227	\$62,076	\$166,452	\$25,035	\$0	-\$6,491	\$0	\$1,860,743	\$3,054,549	\$1,193,805	\$5,865,154
Dec-19	1,855	3,511	\$870,992	\$466,960	\$107,290	\$62,113	\$166,550	\$25,035	-\$381,522	-\$38,286	\$0	\$1,279,131	\$1,555,462	\$276,331	\$6,141,485
Jan-20	1,848	3,498	\$804,014	\$431,153	\$106,887	\$61,880	\$165,925	\$25,035	\$0	-\$56,231	\$0	\$1,538,663	\$1,549,626	\$10,963	\$6,152,449
Feb-20	1,840	3,482	\$836,018	\$448,421	\$106,422	\$61,610	\$165,202	\$25,035	\$0	-\$6,713	\$0	\$1,635,995	\$1,542,877	-\$93,118	\$6,059,331
Mar-20	1,840	3,482	\$992,498	\$532,479	\$106,422	\$61,610	\$165,202	\$25,035	-\$342,621	-\$6,713	\$0	\$1,533,912	\$1,542,877	\$8,965	\$6,068,295
Apr-20	1,829	3,462	\$906,394	\$486,398	\$105,787	\$61,242	\$164,216	\$25,035	\$0	-\$49,496	\$0	\$1,699,576	\$1,533,667	-\$165,909	\$5,902,387
May-20	1,832	3,469	\$830,044	\$445,531	\$105,971	\$61,349	\$164,502	\$25,035	\$0	-\$6,713	\$0	\$1,625,719	\$1,536,337	-\$89,382	\$5,813,004
Jun-20	1,786	3,380	\$1,010,800	\$542,680	\$103,294	\$59,799	\$160,347	\$25,035	-\$339,466	-\$25,957	\$0	\$1,536,533	\$1,497,530	-\$39,003	\$5,774,002
Total	1,817	3,437	\$10,962,658	\$5,898,830	\$1,284,257	\$731,438	\$1,948,933	\$158,602	-\$1,519,283	-\$514,629	-\$289,331	\$18,661,473	\$19,804,471	\$1,142,997	

YOY %	-0.1%	-0.6%	9.8%	14.6%	-8.3%	-7.6%	2.4%	489.1%	41.2%	73.0%	456.0%	4.7%	7.4%	N/A	N/A
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ElectRx is included in the Rx Claims.

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 CASH AND INVESTMENT REPORT FOR FY 19/20
 FOR THE MONTH ENDED September 30, 2019

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended September 30, 2019	For the FY Ended (CY) June 30, 2020
Cash:					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 10,756,721	21.4%	\$ 5,585	\$ 16,560
Total		\$ 10,756,721	21.4%	\$ 5,585	\$ 16,560
Directly Held Cash Equivalents:					
Florida Prime (SBA)	28 Days	\$ 20,433,194	40.7%	\$ 51,526	\$ 167,179
Florida PALM	52 Days	\$ 7,566,383	15.1%	\$ 13,992	\$ 57,009
Total		\$ 27,999,576	55.8%	\$ 65,518	\$ 224,188
Directly Held Investments:					
State Held CO&DS Debt Service Funds	NA	73,488	0.1%	-	-
Total		\$ 73,488	0.1%	\$ -	\$ -
Restricted Investments: *					
US Bank Cash & Money Market Funds *	Various	\$ 11,349,233	22.6%	\$ 19,667	\$ 66,003
Total		\$ 11,349,233	22.6%	\$ 19,667	\$ 66,003
Total Cash and Investments		\$ 50,179,019	100.0%	\$ 90,770	\$ 306,751

* restricted to pay Debt Services/Custodial Agent for District