



# School District of Indian River County

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David K. Moore, Ed.D. - Superintendent

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**To:** School Board Members  
Dr. David Moore, Superintendent  
January 14, 2020

**From:** Kimberly Copeman, Finance Director

**Via:** Ronald Fagan, Chief Financial Officer

**Re:** October 2019 Financial Summary

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Attached you will find the financial package for period ending October 31, 2019. Below is a brief summary by fund of the financial statements of the District.

## **General Fund**

- Revenues collected are 16% higher than prior year.
- Revenues collected are 13% of current years' budget.
- Expenditures are 1% higher than prior year.
- Expenditures are 27% 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 46% higher than prior year.
- Revenues collected are 5% of current years' budget.
- Expenditures are 27% higher than prior year.
- Expenditures are running 10% of current years' budget.

## **Special Revenue**

- Revenues collected are 0% lower than prior year.
- Revenues collected are 20% of current years' budget.
- Expenditures are 0% higher than prior year.
- Expenditures are 20% of current years' budget.

## **Group Insurance**

- Revenues collected are 13% higher than prior year.
- Revenues collected are 34% of current years' budget.
- Expenditures are 10% higher than prior year.
- Expenditures are 33% of current years' budget.

"Educate and inspire every student to be successful"

Dr. Mara Schiff • Jacqueline Rosario • Laura Zorc • Teri L. Barenborg • Tiffany M. Justice  
District 1                      District 2                      District 3                      District 4                      District 5

"Serving ALL students with excellence"  
Equal Opportunity Educator and Employer

SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
GENERAL FUND 2019-2020  
FOR PERIOD ENDING October 31, 2019

TITLE DESCRIPTION	BUDGETED	COLLECTED YTD	BALANCE	PERCENT COLLECTED
<b>Revenue</b>				
ROTC	\$ 125,000	\$ 29,651	\$ 95,349	24%
FEDERAL THROUGH STATE AND LOCAL	500,000	6,026	493,974	1%
REVENUES FROM STATE SOURCES	48,196,082	17,579,992	30,616,089	36%
REVENUES FROM LOCAL SOURCES	100,890,532	2,763,833	98,126,698	3%
TRANSFERS	6,067,028	399,890	5,667,138	7%
WORKERS COMP REIMB	50,000	105,959	(55,959)	212%
<b>Total Revenue</b>	<b>\$ 155,828,641</b>	<b>\$ 20,885,351</b>	<b>\$ 134,943,290</b>	<b>13%</b>

TITLE DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED YTD	BALANCE	PERCENT EXPENDED
<b>Appropriations/Expenditures</b>						
INSTRUCTIONAL	108,823,292	45,544	55,149,050	26,209,751	27,418,947	24%
HEALTH SERVICES	4,168,704	473	2,715,402	1,113,498	339,331	27%
INSTRUCTIONAL MEDIA	1,997,113	22	1,415,418	491,275	90,399	25%
INSTRUCTIONAL CUR & DEV SERVICES	4,593,115	138	3,129,495	1,192,913	270,570	26%
INSTRUCTIONAL STAFF TRAINING SERVICES	1,772,118	427	1,023,403	437,511	310,777	25%
INSTRUCTIONAL RELATED TECHNOLOGY	1,606,015	400	370,761	1,217,572	17,282	76%
BOARD	1,080,019	952	561,720	279,345	238,001	26%
GENERAL ADMINISTRATION	867,873	170	251,514	186,085	430,103	21%
SCHOOL ADMINISTRATION	9,054,181	281	6,238,589	2,835,940	(20,629)	31%
FACILITIES ACQ & CONSTRUCTION	682,267	-	429,916	247,947	4,404	36%
FISCAL SERVICES	1,184,234	43	764,195	479,144	(59,148)	40%
FOOD SERVICE	-	-	-	131	131	0%
STAFF SERVICES	2,077,731	3,274	1,438,195	766,591	(130,329)	37%
PUPIL TRANSPORTATION	5,087,221	13,081	3,039,097	1,221,965	813,078	24%
OPERATION OF PLANT	13,493,908	10,250	4,596,499	5,121,790	3,765,369	38%
MAINTENANCE OF PLANT	3,684,260	1,813	1,953,184	1,450,451	278,811	39%
ADMIN TECHNOLOGY SERVICES	4,845,624	(401)	1,979,439	1,948,966	917,621	40%
<b>Total Appropriations/Expenses</b>	<b>\$ 165,017,676</b>	<b>\$ 76,468</b>	<b>\$ 85,055,876</b>	<b>\$ 45,200,876</b>	<b>\$ 34,684,718</b>	<b>27%</b>

**EXCESS (DEFICIT) OF REVENUES**                      \$ (9,189,035)    \$ (24,315,525)

BEGINNING FUND BALANCE                      \$ 17,031,851    \$ 17,031,851  
ENDING FUND BALANCE FOR THE PERIOD                      \$ 7,842,816    \$ (7,283,674)

<b>PERCENTAGE OF UNASSIGNED BUDGETED FUND BALANCE</b>	<b>5.24%</b>
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**School District of Indian River School District  
Monthly Financial Summary Report  
For the Period Ending October 31, 2019**

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Income/Loss</b>	<b>Ending Fund Balance</b>
General Fund	\$ 17,031,851	\$ 20,885,351	\$ 45,200,876	\$ (24,315,525)	\$ (7,283,674)
Debt Service Funds	11,410,959	479,756	393,747	86,009	11,496,968
Capital Projects Funds	14,928,422	1,730,863	4,798,327	(3,067,464)	11,860,958
Special Revenue Funds:					
Food Service	1,249,678	2,178,815	2,457,001	(278,186)	971,492
Other-Grants	48,216	2,260,542	2,212,703	47,840	96,056
Total Special Revenue	1,297,894	4,439,358	4,669,704	(230,346)	1,067,548
Internal Service Funds (Self Insurance)	4,631,004	8,092,357	7,722,723	369,634	5,000,638
Enterprise Fund (Extended day)	905,652	534,841	327,311	207,530	1,113,183
<b>Grand Totals</b>	<b>\$ 50,205,782</b>	<b>\$ 36,162,526</b>	<b>\$ 63,112,687</b>	<b>\$ (26,950,161)</b>	<b>\$ 23,255,621</b>

**School District of Indian River County  
Detail Expenditure Report by Fund  
As of October 31, 2019**

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
UNASSIGNED (0XX)	0000 : UNASSIGNED-UNALLOCATED DEPR	UNASSIGNED- UNASSIGNED	-	-	7,177.98	-	(7,177.98)
	0000 : UNASSIGNED-UNALLOCATED DEPR	EMPLOYEE BENEFITS-PAYROLL DEDUCTIONS	0	0	1271.78	0	-1,271.78
<b>TOTAL 0XX</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,449.76</b>	<b>\$ -</b>	<b>\$ (8,449.76)</b>
GENERAL FUND (1XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	42,574,092.12	-	30,224,781.79	10,223,650.28	2,125,660.05
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11,715,880.95	-	8,716,822.80	2,881,399.18	117,658.97
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	17,876,189.53	2,535.99	2,387,147.73	5,582,599.27	9,903,906.54
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	7,465,774.93	12,055.87	170,726.99	421,941.71	6,861,050.36
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	43,442.97	330.15	11,359.86	12,221.20	19,531.76
	5100 : BASIC (K-12)	OTHER- OTHER	1,586,570.18	-	325,642.29	216,052.53	1,044,875.36
	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	5,612.46	-	1,476.18	2,432.18	1,704.10
	5102 : SAC-BASIC K-12 ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	108.73	-	-	449.56	(340.83)
	5102 : SAC-BASIC K-12 ED	PURCHASED SERVICES- PURCHASED SERVICES	45,096.99	827.00	18,112.00	17,915.64	8,242.35
	5102 : SAC-BASIC K-12 ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	201,728.62	882.80	1,858.12	14,151.14	184,836.56
	5102 : SAC-BASIC K-12 ED	CAPITAL OUTLAY- CAPITAL OUTLAY	5,331.95	688.50	2,840.93	1,282.51	520.01
	5102 : SAC-BASIC K-12 ED	OTHER- OTHER	1,800.00	-	-	1,230.00	570.00
	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	-	-	57,512.36	117,024.64
	5105 : TEXTBOOKS-STATE ADOPTED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,282,370.48	344.10	29,612.67	681,097.13	571,316.58
	5106 : TEXTBOOKS-FLEXIBILITY	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	38,896.41	-	11.88	5,232.19	33,652.34
	5107 : SCIENCE LAB MATERIALS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,297.23	69.19	894.91	5,111.83	38,221.30
	5107 : SCIENCE LAB MATERIALS	CAPITAL OUTLAY- CAPITAL OUTLAY	67.62	-	-	-	67.62
	5107 : SCIENCE LAB MATERIALS	OTHER- OTHER	27.50	-	27.50	-	-
	5108 : ADVANCED PLACEMENT	SALARIES- SALARIES	452,563.34	-	32,311.76	49,770.60	370,480.98
	5108 : ADVANCED PLACEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	129,141.08	-	9,958.06	6,848.02	112,335.00
	5108 : ADVANCED PLACEMENT	PURCHASED SERVICES- PURCHASED SERVICES	36,017.69	-	-	12,835.99	23,181.70
	5108 : ADVANCED PLACEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	328,261.20	-	167,581.83	85,401.02	75,278.35
	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	-	-	495.00	1,335.70
	5109 : INTERNATIONAL BACCALAUREATE	SALARIES- SALARIES	107,735.61	-	11,401.69	3,800.58	92,533.34
	5109 : INTERNATIONAL BACCALAUREATE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,189.63	-	3,219.56	1,072.81	22,897.26
	5109 : INTERNATIONAL BACCALAUREATE	PURCHASED SERVICES- PURCHASED SERVICES	8,067.11	1,500.00	3,930.76	2,636.35	-
	5109 : INTERNATIONAL BACCALAUREATE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	94,326.72	2,821.75	4,358.20	1,597.77	85,549.00
	5109 : INTERNATIONAL BACCALAUREATE	OTHER- OTHER	18,713.21	-	-	12,641.00	6,072.21
	5111 : SAI - CHARTERS	PURCHASED SERVICES- PURCHASED SERVICES	506,939.00	-	-	168,979.64	337,959.36
	5112 : SAFE SCHOOLS - CHARTER	PURCHASED SERVICES- PURCHASED SERVICES	143,090.00	-	-	47,696.68	95,393.32
	5114 : ESOL TEACHERS (5100 FUNCTION)	SALARIES- SALARIES	209,720.42	-	149,464.73	49,825.67	10,430.02
	5114 : ESOL TEACHERS (5100 FUNCTION)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	48,236.69	-	37,012.70	12,341.79	(1,117.80)
	5120 : CLASS SIZE REDUCTION	PURCHASED SERVICES- PURCHASED SERVICES	2,462,551.00	-	-	820,850.36	1,641,700.64
	5123 : ATHLETICS	SALARIES- SALARIES	291,212.21	-	107,431.72	36,584.60	147,195.89
	5123 : ATHLETICS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,221.22	-	4,349.33	22,871.89	4,349.33
	5123 : ATHLETICS	PURCHASED SERVICES- PURCHASED SERVICES	19,856.54	-	8,115.43	4,678.55	7,062.56
	5123 : ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	77,031.07	-	16,673.07	15,084.79	45,273.21
	5123 : ATHLETICS	CAPITAL OUTLAY- CAPITAL OUTLAY	11,302.70	506.00	-	9,661.03	1,135.67
	5123 : ATHLETICS	OTHER- OTHER	2,844.93	-	-	895.00	1,949.93
	5130 : PERFORMING ARTS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	28.79	-	-	2.90	25.89
	5130 : PERFORMING ARTS	PURCHASED SERVICES- PURCHASED SERVICES	11,420.40	73.53	2,097.54	8,128.85	1,120.48
	5130 : PERFORMING ARTS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,241.74	-	7,482.33	3,525.02	8,234.39
	5130 : PERFORMING ARTS	CAPITAL OUTLAY- CAPITAL OUTLAY	6,874.96	-	-	6,874.96	-
	5130 : PERFORMING ARTS	OTHER- OTHER	7,705.79	-	-	2,240.00	5,465.79
	5200 : EXCEPTIONAL	SALARIES- SALARIES	10,500,249.30	-	7,966,750.40	2,574,232.58	(40,733.68)
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,097,786.08	-	2,442,388.23	763,477.49	(108,079.64)
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	1,044,242.44	-	182,478.71	272,799.64	588,964.09
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	397.58	-	-	18.79	378.79
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	60,463.07	184.95	5,143.13	3,482.65	51,652.34
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	3,395.75	-	-	3,395.75	-
	5200 : EXCEPTIONAL	OTHER- OTHER	277,380.94	(75.00)	-	65,250.42	212,205.52
	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	OTHER- OTHER	-	-	-	181.01	(181.01)
	5300 : VOCATIONAL-TECHNICAL	SALARIES- SALARIES	1,916,163.11	-	1,249,424.04	458,260.69	208,478.38
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	512,754.35	-	364,075.85	127,548.48	21,130.02
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	383,994.12	6,248.00	39,905.31	117,140.65	220,700.16
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	657,322.34	476.01	33,280.54	54,843.00	568,722.79
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	285,512.70	16,042.61	86,564.72	96,110.70	86,794.67
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	43,392.12	-	240.00	7,269.00	35,883.12
	5400 : ADULT GENERAL	SALARIES- SALARIES	58,517.60	-	18,467.14	16,256.16	23,794.30
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,658.94	-	8,266.72	3,188.20	5,204.02
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	12,545.61	-	430.30	4,872.22	7,243.09
	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	-	226,342.01	115,739.02	76,355.03
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	101,709.85	-	66,677.26	29,270.51	5,762.08
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	3,683.90	-	2,460.14	210.76	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	-	-	502.00	17,498.00
	5900 : OTHER INSTRUCTION	SALARIES- SALARIES	3,668.12	-	2,342.85	723.48	601.79
	5900 : OTHER INSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	565.86	-	-	126.80	439.06
	5900 : OTHER INSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	990.00	-	-	990.00	-
	6110 : ATTENDANCE AND SOCIAL WORK	SALARIES- SALARIES	272,322.16	-	130,014.08	59,567.45	82,740.63
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	75,277.81	-	37,290.10	17,171.08	20,816.63
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	3,353.73	55.56	1,925.59	906.81	465.77
	6110 : ATTENDANCE AND SOCIAL WORK	ENERGY SERVICES- ENERGY SERVICES	1,082.43	-	-	162.37	920.06
	6110 : ATTENDANCE AND SOCIAL WORK	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158.30	-	-	24.20	134.10
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	1,515,362.43	-	994,347.94	467,854.46	53,160.03
	6120 : GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	402,348.41	-	269,830.57	114,094.70	18,423.14
	6120 : GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	3,072.92	-	1,742.71	803.99	526.22
	6120 : GUIDANCE SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,504.75	-	477.39	2,251.11	776.25
	6120 : GUIDANCE SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	7,115.39	-	-	506.97	6,608.42
	6120 : GUIDANCE SERVICES	OTHER- OTHER	88.95	-	-	10,015.38	(9,926.43)
	6130 : HEALTH SERVICES	SALARIES- SALARIES	796,074.70	-	565,754.06	195,755.16	34,565.48

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
	6130 : HEALTH SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	298,609.15	-	202,045.35	66,810.39	29,753.41
	6130 : HEALTH SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	142,499.79	-	70,500.00	24,356.28	47,643.51
	6130 : HEALTH SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,272.40	257.41	3,758.83	4,687.54	8,568.62
	6130 : HEALTH SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	94.99	-	-	-	94.99
	6130 : HEALTH SERVICES	OTHER- OTHER	8,061.73	-	-	4,398.72	3,663.01
	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	492,825.64	-	347,445.63	114,940.42	30,439.59
	6140 : PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	125,381.14	-	90,269.90	29,117.34	5,993.90
	6140 : PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	27.90	-	-	-	27.90
	6150 : PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	726.61	160.00	-	73.83	492.78
	6200 : INSTRUCTIONAL MEDIA	SALARIES- SALARIES	1,490,090.96	-	1,055,393.49	367,424.23	67,273.24
	6200 : INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	426,474.98	-	318,011.72	106,831.57	1,631.69
	6200 : INSTRUCTIONAL MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	6,611.75	-	5,488.03	705.72	418.00
	6200 : INSTRUCTIONAL MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,133.54	-	3,518.60	3,357.26	3,257.68
	6200 : INSTRUCTIONAL MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	5,890.96	-	4,219.43	-	1,671.53
	6200 : INSTRUCTIONAL MEDIA	OTHER- OTHER	5,830.27	-	-	8,737.25	(2,906.98)
	6210 : INSTUCTIONAL MATL'S-MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	967.70	-	497.70	470.00	-
	6210 : INSTUCTIONAL MATL'S-MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	229.37	-	6.96	32.43	189.98
	6210 : INSTUCTIONAL MATL'S-MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	50,883.87	21.97	28,281.63	3,716.15	18,864.12
	6300 : INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	3,583,748.47	-	2,437,679.55	941,824.46	204,244.46
	6300 : INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	972,318.04	-	682,661.04	248,558.28	41,098.72
	6300 : INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	15,490.12	-	5,240.07	1,288.45	8,961.60
	6300 : INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,514.65	62.85	3,764.16	649.81	5,037.83
	6300 : INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	3,258.68	75.00	150.00	592.00	2,441.68
	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	-	767,959.45	280,803.69	102,672.86
	6400 : INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	318,831.57	-	215,684.30	78,056.93	25,090.34
	6400 : INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	224,993.18	372.70	35,481.27	50,901.12	138,238.09
	6400 : INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	20,316.65	-	75.00	4,468.68	15,772.97
	6400 : INSTR STAFF TRAINING SERVICES	OTHER- OTHER	13,566.54	-	1,036.04	3,701.50	8,829.00
	6402 : SAC-STAFF DEVELOPMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(187.17)	-	-	71.18	(258.35)
	6402 : SAC-STAFF DEVELOPMENT	PURCHASED SERVICES- PURCHASED SERVICES	2,014.32	-	-	2,000.00	14.32
	6402 : SAC-STAFF DEVELOPMENT	OTHER- OTHER	2,842.10	-	-	2,335.00	507.10
	6408 : IB-INSTRUCTIONAL STAFF TRAININ	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	54.50	11.00	202.60	387.05
	6409 : IB - INSERVICE TRAINING	OTHER- OTHER	11,709.26	-	-	10,175.00	1,534.26
	6410 : HRMD INSERVICE (ADMIN)	PURCHASED SERVICES- PURCHASED SERVICES	11,717.29	-	628.03	1,151.20	9,938.06
	6410 : HRMD INSERVICE (ADMIN)	OTHER- OTHER	1,023.00	-	-	-	1,023.00
	6452 : INSERVICE-TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	1,538.48	-	547.99	683.69	306.80
	6500 : INSTRUCTIONAL RELATED TECHNOL	SALARIES- SALARIES	424,476.27	-	273,752.00	136,876.00	13,848.27
	6500 : INSTRUCTIONAL RELATED TECHNOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	118,559.69	-	78,495.28	37,674.78	2,389.63
	6500 : INSTRUCTIONAL RELATED TECHNOL	PURCHASED SERVICES- PURCHASED SERVICES	405,669.36	-	18,513.64	386,855.65	300.07
	6500 : INSTRUCTIONAL RELATED TECHNOL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	140.39	-	-	80.95	59.44
	6500 : INSTRUCTIONAL RELATED TECHNOL	CAPITAL OUTLAY- CAPITAL OUTLAY	656,769.62	-	-	656,085.00	684.62
	6500 : INSTRUCTIONAL RELATED TECHNOL	OTHER- OTHER	400.00	400.00	-	-	-
	7100 : BOARD	SALARIES- SALARIES	217,857.40	-	156,274.01	73,442.49	(11,859.10)
	7100 : BOARD	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	147,849.54	-	82,082.95	38,204.63	27,561.96
	7100 : BOARD	PURCHASED SERVICES- PURCHASED SERVICES	693,276.90	702.00	321,106.08	150,827.58	220,641.24
	7100 : BOARD	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,609.80	-	756.80	195.64	1,657.36
	7100 : BOARD	CAPITAL OUTLAY- CAPITAL OUTLAY	1,299.99	-	0.01	1,299.98	-
	7100 : BOARD	OTHER- OTHER	17,125.00	250.00	1,500.00	15,375.00	-
	7200 : GENERAL ADMINISTRATION	SALARIES- SALARIES	633,286.81	-	197,837.45	95,196.88	340,252.48
	7200 : GENERAL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	101,278.50	-	48,632.84	23,782.69	28,862.97
	7200 : GENERAL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	22,962.18	-	4,637.40	5,403.30	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	170.40	153.60	2,257.93	10,995.70
	7200 : GENERAL ADMINISTRATION	OTHER- OTHER	96,510.09	-	253.00	59,405.02	36,852.07
	7300 : SCHOOL ADMINISTRATION	SALARIES- SALARIES	6,851,072.70	-	4,790,923.68	2,165,160.68	(105,011.66)
	7300 : SCHOOL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,949,884.67	-	1,366,904.56	614,950.86	(31,970.75)
	7300 : SCHOOL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	145,869.05	35.96	57,924.54	29,114.26	58,794.29
	7300 : SCHOOL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	450.00	-	-	189.16	260.84
	7300 : SCHOOL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	60,523.29	244.92	11,742.73	14,312.18	34,223.46
	7300 : SCHOOL ADMINISTRATION	CAPITAL OUTLAY- CAPITAL OUTLAY	20,244.06	-	9,722.85	5,772.54	4,748.67
	7300 : SCHOOL ADMINISTRATION	OTHER- OTHER	26,137.60	-	1,371.00	6,440.68	18,325.92
	7400 : FACILITIES ACQ & CONSTRUCTION	SALARIES- SALARIES	499,687.34	-	338,464.58	168,959.42	(7,736.66)
	7400 : FACILITIES ACQ & CONSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	125,370.25	-	85,154.75	42,562.83	(2,347.33)
	7400 : FACILITIES ACQ & CONSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	50,591.80	-	4,283.28	34,913.92	11,394.60
	7400 : FACILITIES ACQ & CONSTRUCTION	ENERGY SERVICES- ENERGY SERVICES	2,527.54	-	-	982.48	1,545.06
	7400 : FACILITIES ACQ & CONSTRUCTION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,839.85	-	1,763.32	527.98	1,548.55
	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	250.00	-	250.00	-	-
	7500 : FISCAL SERVICES	SALARIES- SALARIES	759,187.79	-	573,216.15	280,466.78	(94,495.14)
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	222,484.38	-	169,135.09	83,482.44	(30,133.15)
	7500 : FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	192,687.83	-	21,843.68	113,466.31	57,377.84
	7500 : FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,488.43	43.24	-	1,658.56	1,786.63
	7500 : FISCAL SERVICES	OTHER- OTHER	6,385.85	-	-	70.00	6,315.85
	7600 : FOOD SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	19.75	(19.75)
	7600 : FOOD SERVICES	OTHER- OTHER	-	-	-	111.40	(111.40)
	7720 : INFORMATION SERVICES	SALARIES- SALARIES	60,200.00	-	40,133.36	19,825.84	240.80
	7720 : INFORMATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,198.09	-	10,883.64	5,415.33	(100.88)
	7720 : INFORMATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	19,458.64	-	6,375.29	877.03	12,206.32
	7720 : INFORMATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	632.02	-	-	-	632.02
	7730 : STAFF SERVICES	SALARIES- SALARIES	684,833.95	-	592,551.62	271,058.75	(178,776.42)
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	191,318.48	-	175,731.04	77,608.41	(62,020.97)
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	194,965.36	1,024.73	54,011.24	87,436.26	52,493.13
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	75.24	-	-	-	75.24
	7730 : STAFF SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,520.33	-	512.73	3,657.05	5,350.55
	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	5,795.68	499.00	163.40	1,158.79	3,974.49
	7731 : STAFF SERVICES- RECRUITMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,322.18	-	-	1,249.68	72.50
	7731 : STAFF SERVICES- RECRUITMENT	OTHER- OTHER	6,972.00	1,750.00	-	5,222.00	-
	7752 : TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	70,000.00	-	-	-	70,000.00
	7752 : TESTING & ASSESSMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	293.54	-	-	-	293.54
	7760 : INTERNAL SERVICES	SALARIES- SALARIES	617,275.41	-	384,143.82	201,891.67	31,239.92
	7760 : INTERNAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	191,258.20	-	121,885.02	62,972.80	6,400.38
	7760 : INTERNAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	85,210.88	-	33,886.62	50,078.69	1,245.57

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
7760 : INTERNAL SERVICES		ENERGY SERVICES- ENERGY SERVICES	5,301.09	-	177.97	2,152.31	2,970.81
7760 : INTERNAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	(87,218.78)	-	17,705.59	(27,328.23)	(77,596.14)
7760 : INTERNAL SERVICES		OTHER- OTHER	63.92	-	33.43	23.97	6.52
7800 : PUPIL TRANSPORTATION SERVICES		SALARIES- SALARIES	2,919,212.19	-	2,001,592.45	708,947.59	208,672.15
7800 : PUPIL TRANSPORTATION SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,034,593.34	-	750,369.47	251,261.62	32,962.25
7800 : PUPIL TRANSPORTATION SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	186,593.11	2,594.09	25,110.00	36,946.83	121,942.19
7800 : PUPIL TRANSPORTATION SERVICES		ENERGY SERVICES- ENERGY SERVICES	541,493.16	-	183,623.97	73,452.34	284,416.85
7800 : PUPIL TRANSPORTATION SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	177,416.38	378.75	53,169.09	57,031.84	66,836.70
7800 : PUPIL TRANSPORTATION SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	87.41	-	-	87.41	-
7800 : PUPIL TRANSPORTATION SERVICES		OTHER- OTHER	103,805.24	675.00	1,740.00	36,450.00	64,940.24
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	3,802.24	(1,710.00)	562.50	742.50	4,207.24
7804 : CLUBS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	2,435.00	-	213.74	427.00	1,794.26
7823 : ATHLETICS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	59,080.15	7,190.86	15,487.18	14,355.22	22,046.89
7824 : ACADEMIC TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	6,105.00	30.00	197.00	127.50	5,750.50
7830 : BAND-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	50,597.39	3,922.50	6,756.50	5,469.00	34,449.39
7900 : OPERATION OF PLANT		SALARIES- SALARIES	3,706,278.28	-	2,489,037.32	1,233,671.19	(16,430.23)
7900 : OPERATION OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,345,954.95	-	906,804.47	432,025.77	7,124.71
7900 : OPERATION OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	3,974,923.87	-	1,086,188.13	2,033,063.54	855,672.20
7900 : OPERATION OF PLANT		ENERGY SERVICES- ENERGY SERVICES	4,008,347.20	(52.56)	-	1,257,494.68	2,750,905.08
7900 : OPERATION OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	349,925.24	10,302.68	74,184.29	125,119.14	140,319.13
7900 : OPERATION OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	9,446.55	-	2,721.97	1,692.35	5,032.23
7900 : OPERATION OF PLANT		OTHER- OTHER	2,050.00	-	-	1,800.00	250.00
7911 : AUDITORIUM DIR - VBHS & SRHS		SALARIES- SALARIES	76,921.11	-	27,638.04	30,238.34	19,044.73
7911 : AUDITORIUM DIR - VBHS & SRHS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	17,326.00	-	9,179.04	5,924.35	2,222.61
7911 : AUDITORIUM DIR - VBHS & SRHS		PURCHASED SERVICES- PURCHASED SERVICES	1,506.58	-	746.13	760.45	-
7911 : AUDITORIUM DIR - VBHS & SRHS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,228.65	-	-	-	1,228.65
8100 : MAINTENANCE OF PLANT		SALARIES- SALARIES	2,327,597.88	-	1,345,178.66	995,650.80	(13,231.58)
8100 : MAINTENANCE OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	700,274.15	-	422,777.99	285,376.60	(7,880.44)
8100 : MAINTENANCE OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	417,039.17	1,812.92	75,475.93	91,516.21	248,234.11
8100 : MAINTENANCE OF PLANT		ENERGY SERVICES- ENERGY SERVICES	55,183.64	-	3,886.42	27,399.40	23,897.82
8100 : MAINTENANCE OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158,673.92	-	96,216.75	48,078.80	14,378.37
8100 : MAINTENANCE OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	3,340.98	-	1,843.65	1,125.29	372.04
8100 : MAINTENANCE OF PLANT		OTHER- OTHER	150.00	-	-	109.35	40.65
8123 : MAINTENANCE-ATHLETICS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	22,000.00	-	7,805.00	1,195.00	13,000.00
8200 : ADMIN TECHNOLOGY SERVICES		SALARIES- SALARIES	2,734,617.41	-	1,373,970.98	684,136.40	676,510.03
8200 : ADMIN TECHNOLOGY SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	553,787.10	-	371,655.40	183,980.34	(1,848.64)
8200 : ADMIN TECHNOLOGY SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	1,192,830.87	(476.00)	231,123.92	844,769.62	117,413.33
8200 : ADMIN TECHNOLOGY SERVICES		ENERGY SERVICES- ENERGY SERVICES	3,037.19	-	-	867.98	2,169.21
8200 : ADMIN TECHNOLOGY SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	126,251.38	-	1,172.60	2,395.13	122,683.65
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	674.00	75.00	-	345.00	254.00
<b>TOTAL General Fund</b>			<b>\$ 165,017,675.96</b>	<b>\$ 76,467.56</b>	<b>\$ 85,055,876.09</b>	<b>\$ 45,200,876.19</b>	<b>\$ 34,684,456.12</b>
DEBT SERVICE (2XX)	9200 : DEBT SERVICE	OTHER- OTHER	13,068,092.15	-	-	393,747.27	12,674,344.88
<b>TOTAL Debt Fund</b>			<b>\$ 13,068,092.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 393,747.27</b>	<b>\$ 12,674,344.88</b>
CAPITAL PROJECTS (3XX)	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	29,158,254.73	203,090.86	2,940,519.25	4,005,589.32	22,009,055.30
	9700 : TRANSFER OF FUNDS	TRANSFERS- TRANSFERS	18,246,902.63	-	-	792,737.27	17,454,165.36
<b>TOTAL Capital Fund</b>			<b>\$ 47,405,157.36</b>	<b>\$ 203,090.86</b>	<b>\$ 2,940,519.25</b>	<b>\$ 4,798,326.59</b>	<b>\$ 39,463,220.66</b>
SPECIAL REVENUE (4XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	1,638,969.31	-	643,044.80	232,880.78	763,043.73
5100 : BASIC (K-12)		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	523,791.47	-	191,354.39	68,824.98	263,612.10
5100 : BASIC (K-12)		PURCHASED SERVICES- PURCHASED SERVICES	125,543.84	-	1,000.00	10,591.71	113,952.13
5100 : BASIC (K-12)		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	353,314.92	1,749.09	33,309.68	172,217.73	146,038.42
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	-	-	14,181.17	52,818.83
5200 : EXCEPTIONAL		SALARIES- SALARIES	1,351,913.56	-	940,473.75	265,599.24	145,840.57
5200 : EXCEPTIONAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	599,008.89	-	366,825.92	105,193.91	126,989.06
5200 : EXCEPTIONAL		PURCHASED SERVICES- PURCHASED SERVICES	409,743.69	-	41,569.50	13,055.90	355,118.29
5200 : EXCEPTIONAL		ENERGY SERVICES- ENERGY SERVICES	-	-	-	127.68	(127.68)
5200 : EXCEPTIONAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	23,981.10	-	500.00	4,280.90	19,200.20
5200 : EXCEPTIONAL		CAPITAL OUTLAY- CAPITAL OUTLAY	66,244.23	-	-	43,878.74	22,365.49
5200 : EXCEPTIONAL		OTHER- OTHER	30,500.00	-	-	3,040.00	27,460.00
5300 : VOCATIONAL-TECHNICAL		SALARIES- SALARIES	15,267.65	-	-	3,600.00	11,667.65
5300 : VOCATIONAL-TECHNICAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,277.00	-	-	119.10	1,157.90
5300 : VOCATIONAL-TECHNICAL		PURCHASED SERVICES- PURCHASED SERVICES	7,189.00	-	937.80	316.20	5,935.00
5300 : VOCATIONAL-TECHNICAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	8,415.41	-	1,946.02	3,967.70	2,501.69
5300 : VOCATIONAL-TECHNICAL		CAPITAL OUTLAY- CAPITAL OUTLAY	563.72	-	-	213.72	350.00
5300 : VOCATIONAL-TECHNICAL		OTHER- OTHER	2,300.00	-	-	361.50	1,938.50
5400 : ADULT GENERAL		SALARIES- SALARIES	104,620.00	-	59,085.03	25,713.75	19,821.22
5400 : ADULT GENERAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,372.00	-	20,178.44	6,909.82	2,283.74
5400 : ADULT GENERAL		PURCHASED SERVICES- PURCHASED SERVICES	11,175.00	-	3,000.00	6,625.00	1,550.00
5400 : ADULT GENERAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,236.00	-	57.50	672.03	506.47
5500 : OTHER INSTRUCTION-PRE K		SALARIES- SALARIES	115,701.95	-	44,060.38	13,505.81	58,135.76
5500 : OTHER INSTRUCTION-PRE K		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	33,701.91	-	14,802.84	4,620.61	14,278.46
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	-	-	150.50	4,849.50
6100 : PUPIL PERSONNEL SERVICES		SALARIES- SALARIES	850.99	-	-	40.71	810.28
6100 : PUPIL PERSONNEL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	149.01	-	-	7.08	141.93
6100 : PUPIL PERSONNEL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	11,236.96	-	5,200.00	3,000.00	3,036.96
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	-	120,963.80	36,271.02	12,114.43
6110 : ATTENDANCE AND SOCIAL WORK		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	46,203.04	-	33,278.91	10,005.31	2,918.82
6110 : ATTENDANCE AND SOCIAL WORK		PURCHASED SERVICES- PURCHASED SERVICES	82,000.00	-	-	-	82,000.00
6120 : GUIDANCE SERVICES		SALARIES- SALARIES	188,842.98	-	131,027.48	49,685.05	8,130.45
6120 : GUIDANCE SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	56,396.79	-	37,571.87	13,945.09	4,879.83
6120 : GUIDANCE SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	10,107.00	-	1,575.65	2,849.12	5,682.23
6140 : PSYCHOLOGICAL SERVICES		SALARIES- SALARIES	409,826.29	-	273,364.26	90,938.32	45,523.71
6140 : PSYCHOLOGICAL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	114,517.38	-	73,373.24	24,413.87	16,730.27
6140 : PSYCHOLOGICAL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	4,000.00	-	-	-	4,000.00
6140 : PSYCHOLOGICAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	8,748.16	-	-	6,621.83	2,126.33
6150 : PARENTAL INVOLVEMENT		SALARIES- SALARIES	29,663.01	-	-	3,119.93	26,543.08
6150 : PARENTAL INVOLVEMENT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	5,525.96	-	-	620.74	4,905.22
6150 : PARENTAL INVOLVEMENT		PURCHASED SERVICES- PURCHASED SERVICES	16,053.54	-	-	679.12	15,374.42
6150 : PARENTAL INVOLVEMENT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	46,226.69	530.98	972.94	6,465.08	38,257.69
6200 : INSTRUCTIONAL MEDIA		SALARIES- SALARIES	4,200.00	-	-	-	4,200.00
6200 : INSTRUCTIONAL MEDIA		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	735.42	-	-	-	735.42

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
	6300 : INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	1,483,253.96	-	1,128,923.57	387,678.76	(33,348.37)
	6300 : INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	457,925.87	-	304,007.17	104,341.28	49,577.42
	6300 : INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	45,057.21	13.66	3,200.20	14,240.80	27,602.55
	6300 : INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,758.24	-	-	170.94	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
	6400 : INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	677,191.84	-	374,723.05	143,393.55	159,075.24
	6400 : INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	189,112.47	-	95,371.30	35,916.07	57,825.10
	6400 : INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	418,942.59	691.99	82,572.49	95,695.33	239,982.78
	6400 : INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	56,401.43	90.00	49.75	2,148.82	54,112.86
	6400 : INSTR STAFF TRAINING SERVICES	OTHER- OTHER	53,205.00	-	-	4,435.36	48,769.64
	7200 : GENERAL ADMINISTRATION	OTHER- OTHER	431,661.96	-	-	82,668.21	348,993.75
	7600 : FOOD SERVICES	SALARIES- SALARIES	3,004,413.91	-	2,001,364.83	651,740.93	351,308.15
	7600 : FOOD SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,130,508.92	-	790,052.32	235,759.53	104,697.07
	7600 : FOOD SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	271,275.75	1,135.00	63,444.00	57,582.61	149,114.14
	7600 : FOOD SERVICES	ENERGY SERVICES- ENERGY SERVICES	348,040.37	-	27,523.94	195,805.01	124,711.42
	7600 : FOOD SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,293,724.96	28,044.60	2,036,421.32	866,168.83	2,363,090.21
	7600 : FOOD SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	1,141,820.14	-	136,808.79	293,221.33	711,790.02
	7600 : FOOD SERVICES	OTHER- OTHER	375,209.19	-	-	75,911.31	299,297.88
	7601 : SUMMER SCHOOL-FOOD SERVICE	SALARIES- SALARIES	67,563.23	-	-	43,882.21	23,681.02
	7601 : SUMMER SCHOOL-FOOD SERVICE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	10,367.01	-	-	7,438.64	2,928.37
	7601 : SUMMER SCHOOL-FOOD SERVICE	PURCHASED SERVICES- PURCHASED SERVICES	410.00	-	343.96	66.04	-
	7601 : SUMMER SCHOOL-FOOD SERVICE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	387,245.68	-	45,420.76	29,369.05	312,455.87
	7601 : SUMMER SCHOOL-FOOD SERVICE	OTHER- OTHER	-	-	-	55.70	(55.70)
	7730 : STAFF SERVICES	SALARIES- SALARIES	10,000.00	-	-	-	10,000.00
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	240.00	-	-	-	240.00
	7800 : PUPIL TRANSPORTATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,000.00	-	-	-	1,000.00
	7800 : PUPIL TRANSPORTATION SERVICES	OTHER- OTHER	116,488.03	(420.00)	3,694.20	1,425.00	111,788.83
	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	154,397.65	-	35,309.53	65,179.71	53,908.41
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	34,502.55	-	8,710.51	12,088.97	13,703.07
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	3,089.51	-	-	-	3,089.51
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,019.00	-	179.33	1,377.28	1,462.39
	9100 : COMMUNITY SERVICES	OTHER- OTHER	1,389.73	-	-	440.51	949.22
<b>TOTAL Special Fund</b>			<b>\$ 22,972,984.32</b>	<b>\$ 31,835.32</b>	<b>\$ 10,177,595.22</b>	<b>\$ 4,669,703.89</b>	<b>\$ 8,093,849.89</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	-	44,038.90	16,514.64	7,426.46
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,745.47	-	12,136.37	4,557.36	(2,948.26)
	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	-	64,771.32	32,385.68	2,959.00
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,700.00	-	19,909.85	9,994.72	795.43
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	6,160.00	-	426.24	1,784.90	3,948.86
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,150.00	-	-	2,090.70	3,059.30
	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	(8,777.50)	-	842,361.17	2,410,216.33
	7790 : OTHER CENTRAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,706,525.00	-	-	542,830.39	1,163,694.61
	7790 : OTHER CENTRAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	36,050.00	-	-	3,034.71	33,015.29
	7790 : OTHER CENTRAL SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	-	2,000.00
	7790 : OTHER CENTRAL SERVICES	OTHER- OTHER	18,310,700.00	-	-	6,266,381.54	12,044,318.46
	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
<b>TOTAL Internal Service</b>			<b>\$ 23,541,536.47</b>	<b>\$ (464,785.02)</b>	<b>\$ 141,282.68</b>	<b>\$ 7,722,722.61</b>	<b>\$ 16,142,316.20</b>
ENTERPRISE FUNDS (9XX)	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	697,575.75	-	109,362.77	228,203.96	360,009.02
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	145,436.82	-	35,137.33	44,515.70	65,783.79
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	47,933.01	-	14,509.38	36,749.90	(3,326.27)
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	113,860.91	1,274.31	3,406.33	16,661.22	92,519.05
	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
<b>TOTAL Enterprise Fund</b>			<b>\$ 1,018,847.74</b>	<b>\$ 1,274.31</b>	<b>\$ 164,125.81</b>	<b>\$ 327,310.78</b>	<b>\$ 526,136.84</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 273,024,294.00</b>	<b>\$ (152,116.97)</b>	<b>\$ 98,487,848.81</b>	<b>\$ 63,112,687.33</b>	<b>\$ 111,575,874.83</b>

**School District of Indian River County**  
**Detail Revenue Report by Fund**  
**As of October 31, 2019**

Fund	Revenue					
	Code	Budget Amount	Total Collected	Accrued Receivable	Balance	% Collected
General Fund (1XX)	3191	\$ 125,000.00	\$ 29,650.84		\$ 95,349.16	23.7%
	3202	500,000.00	6,025.62	-	493,974.38	1.2%
	3310	26,630,283.00	10,067,524.00	-	16,562,759.00	37.8%
	3315	997,510.00	332,504.00	-	665,006.00	33.3%
	3317	30,247.00	-	-	30,247.00	0.0%
	3323	10,105.00	-	-	10,105.00	0.0%
	3343	175,288.00	21,779.39	-	153,508.61	12.4%
	3344	59,419.00	197.00	-	59,222.00	0.3%
	3355	18,968,521.00	6,322,840.00	-	12,645,681.00	33.3%
	3361	676,169.00	676,169.00	-	-	0.0%
	3371	561,466.62	113,692.25	-	447,774.37	20.2%
	3399	87,073.00	45,286.68	-	41,786.32	52.0%
	3411	87,274,912.00	1,206,545.76	-	86,068,366.24	1.4%
	3412	-	1,205.30	-	-	0.0%
	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	58,941.09	-	(57,908.09)	5705.8%
	3431	350,000.00	121,151.96	-	228,848.04	34.6%
	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	17,126.99	-	212,873.01	7.4%
	3491	95,000.00	14,869.54	-	80,130.46	15.7%
	3494	540,878.00	82,668.21	-	458,209.79	15.3%
	3495	681,144.66	356,694.60	-	324,450.06	52.4%
	3497	-	14,504.51	-	(14,504.51)	100.0%
	3498	-	558.55	-	(558.55)	100.0%
	3499	241,378.00	48,766.60	-	192,611.40	20.2%
	3630	6,067,027.51	399,890.00	-	5,667,137.51	6.6%
	3730	50,000.00	9,230.51	-	40,769.49	18.5%
	3740		5,645.23			
	3741	-	665.43	-	(665.43)	100.0%
	3742	-	90,417.35	-	(90,417.35)	100.0%
<b>TOTAL General Fund</b>		<b>\$ 155,828,640.89</b>	<b>\$ 20,885,350.79</b>	<b>\$ -</b>	<b>\$ 134,950,140.63</b>	<b>13.4%</b>
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	2,136.05	-	120,863.95	1.7%
	3433	\$ -	84,772.88	-	-84,772.88	100.0%
	3630	12,262,001.63	392,847.27	-	11,869,154.36	3.2%
<b>TOTAL Debt Fund</b>		<b>\$ 14,360,462.53</b>	<b>\$ 479,756.20</b>	<b>-</b>	<b>\$ 13,880,706.33</b>	<b>3.3%</b>
CAPITAL PROJECTS (3XX)	3321	110,013.00	-	-	110,013.00	0.0%
	3397	1,214,934.00	399,890.00	-	815,044.00	32.9%
	3399	9,005.00	-	-	9,005.00	0.0%
	3412	0.00	330.12	-	0.00	0.0%
	3413	28,671,127.85	662,235.61	-	28,008,892.24	2.3%
	3431	32,158.00	101,437.18	-	-69,279.18	315.4%
	3496	1,700,000.00	566,970.00	-	1,133,030.00	33.4%
<b>TOTAL Capital Fund</b>		<b>\$ 31,737,237.85</b>	<b>\$ 1,730,862.91</b>	<b>-</b>	<b>\$ 30,006,705.06</b>	<b>5.5%</b>



Fund	Revenue					
	Code	Budget Amount	Total Collected	Accrued Receivable	Balance	% Collected
SPECIAL REVENUE (4XX)	3201	181,866.16	50,844.90	-	131,021.26	28.0%
	3221	153,962.13	41,609.99	-	112,352.14	27.0%
	3224	152,385.18	104,191.00	-	48,194.18	68.4%
	3225	696,015.00	187,501.27	-	508,513.73	26.9%
	3230	3,989,357.00	764,934.95	-	3,224,422.05	19.2%
	3240	5,316,095.62	981,521.53	-	4,334,574.09	18.5%
	3242	205,235.04	79,086.47	-	126,148.57	38.5%
	3261	6,051,519.14	1,295,308.66	-	4,756,210.48	21.4%
	3262	1,617,429.26	371,492.21	-	1,245,937.05	23.0%
	3263	1,032,986.21	71,242.25	-	961,743.96	6.9%
	3265	533,017.00	-	-	533,017.00	0.0%
	3267	457,000.00	94,467.24	-	362,532.76	20.7%
	3280	25,286.56	13,145.54	-	12,141.02	52.0%
	3293	214,253.14	37,706.78	-	176,546.36	17.6%
	3299	7,927.95	-	-	7,927.95	0.0%
	3337	42,172.00	-	-	42,172.00	0.0%
	3338	56,134.00	-	-	56,134.00	0.0%
	3431	20,000.00	4,223.29	-	15,776.71	21.1%
	3451	863,867.50	175,325.60	-	688,541.90	20.3%
	3452	163,917.50	18,435.75	-	145,481.75	11.2%
	3453	14,175.00	1,161.00	-	13,014.00	8.2%
	3454	430,740.00	139,114.89	-	291,625.11	32.3%
	3455	39,433.50	-	-	39,433.50	0.0%
	3456	2,300.00	-	-	2,300.00	0.0%
	3457	4,600.00	2,248.00	-	2,352.00	48.9%
	3495	-	5,796.39	-	-	100.00%
<b>TOTAL Special Fund</b>		<b>\$ 22,271,674.89</b>	<b>\$ 4,439,357.71</b>	<b>-</b>	<b>\$ 17,838,113.57</b>	<b>19.93%</b>
INTERNAL SERVICE FUNDS (7XX)	3199	137,100.00	276,236.20	-	-139,136.20	201.5%
	3431	124,700.00	53,218.47	-	71,481.53	42.7%
	3483	145,200.00	45,897.05	-	99,302.95	31.6%
	3484	19,282,675.00	5,955,145.50	-	13,327,529.50	30.9%
	3485	1,269,500.00	405,716.92	-	863,783.08	32.0%
	3486	489,100.00	150,361.86	-	338,738.14	30.7%
	3487	615,900.00	207,039.55	-	408,860.45	33.6%
	3488	358,500.00	112,377.25	-	246,122.75	31.3%
	3489	38,000.00	11,484.20	-	26,515.80	30.2%
	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	510,548.55	-	839,451.45	37.8%
<b>TOTAL Internal Service (Insurance)</b>		<b>\$ 23,953,675.00</b>	<b>\$ 8,092,357.03</b>	<b>-</b>	<b>\$ 15,861,317.97</b>	<b>33.8%</b>
ENTERPRISE FUNDS (9XX)	3431	5,000.00	10,282.82	-	-5,282.82	205.7%
	3473	1,047,327.17	524,558.41	-	522,768.76	50.1%
<b>TOTAL Enterprise Fund</b>		<b>\$ 1,052,327.17</b>	<b>\$ 534,841.23</b>	<b>-</b>	<b>\$ 517,485.94</b>	<b>50.8%</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 249,204,018.33</b>	<b>\$ 36,162,525.87</b>	<b>-</b>	<b>\$ 213,054,469.50</b>	<b>14.5%</b>

**School District of Indian River County  
General Fund Expenditures Detail  
For Period Ending October 31, 2019  
(Does not include Transfers Out)**

Expenses	Total 2018-2019 Budget	Actual YTD October 2019	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$ 108,823,291.73	\$ 26,209,751.02	\$ 13,531,403.67	\$ 3,830,098.25	\$ 7,119,846.96	\$ 18.79	\$ 1,291,643.25	\$ 130,135.15	\$ 306,604.95
Pupil Personnel Services	4,168,703.85	1,113,498.20	838,117.49	227,193.51	26,067.08	162.37	7,036.68	506.97	14,414.10
Instructional Media	1,997,113.40	491,274.61	367,424.23	106,831.57	1,175.72	-	3,389.69	3,716.15	8,737.25
Instr & Curr Dev	4,593,115.41	1,192,913.00	941,824.46	248,558.28	1,288.45	-	649.81	-	592.00
Instr Staff Training	1,772,118.42	437,511.36	280,803.69	78,128.11	57,899.38	-	4,468.68	-	16,211.50
Instr Related Tech	1,606,015.33	1,217,572.38	136,876.00	37,674.78	386,855.65	-	80.95	656,085.00	-
School Board	1,080,018.63	279,345.32	73,442.49	38,204.63	150,827.58	-	195.64	1,299.98	15,375.00
General Admin	867,872.94	186,085.40	95,196.88	23,782.69	5,403.30	39.58	2,257.93	-	59,405.02
School Admin	9,054,181.37	2,835,940.36	2,165,160.68	614,950.86	29,114.26	189.16	14,312.18	5,772.54	6,440.68
Facilities Construction	682,266.78	247,946.63	168,959.42	42,562.83	34,913.92	982.48	527.98	-	-
Fiscal Services	1,184,234.28	479,144.09	280,466.78	83,482.44	113,466.31	-	1,658.56	-	70.00
Food Services	-	131.15	-	19.75	-	-	-	-	111.40
Central Services	2,077,730.87	766,591.06	492,776.26	145,998.26	139,550.77	2,152.30	(22,421.50)	-	8,534.97
Pupil Transportation	5,087,220.61	1,221,964.54	740,390.42	256,484.48	58,068.05	73,452.34	57,031.84	87.41	36,450.00
Operation of Plant	13,493,908.43	5,121,789.82	1,263,909.53	437,950.12	2,033,823.99	1,257,494.69	125,119.14	1,692.35	1,800.00
Maintenance of Plant	3,684,259.74	1,450,451.45	995,650.80	285,376.60	91,516.21	27,399.40	49,273.80	1,125.29	109.35
Admin Technology	4,845,624.17	1,948,965.80	684,136.40	183,980.34	844,769.62	867.98	2,395.13	232,471.33	345.00
Total Budget	<u>\$ 165,017,675.96</u>								
Total Actual Expenditures YTD		<u>\$ 45,200,876.19</u>	<u>\$ 23,056,539.20</u>	<u>\$ 6,641,277.50</u>	<u>\$ 11,094,587.25</u>	<u>\$ 1,362,759.09</u>	<u>\$ 1,537,619.76</u>	<u>\$ 1,032,892.17</u>	<u>\$ 475,201.22</u>
Percent of Total Actual Expenditures by Object			51.01%	14.69%	24.55%	3.01%	3.40%	2.29%	1.05%

**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

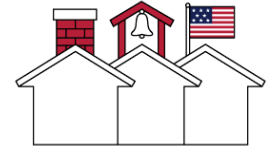
## District Health Insurance Plan

### 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

9

	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
<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	1,774	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
<b>Total</b>	<b>1,817</b>	<b>3,437</b>	<b>\$10,962,658</b>	<b>\$5,898,830</b>	<b>\$1,284,257</b>	<b>\$731,438</b>	<b>\$1,948,933</b>	<b>\$158,602</b>	<b>-\$1,519,283</b>	<b>-\$514,629</b>	<b>-\$289,331</b>	<b>\$18,661,473</b>	<b>\$19,804,471</b>	<b>\$1,142,997</b>	

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 October 31, 2019

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended October 31, 2019	For the FY Ended (CY) June 30, 2020
<b>Cash:</b>					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 8,325,549	20.4%	\$ 5,695	\$ 22,255
<b>Total</b>		<b>\$ 8,325,549</b>	<b>20.4%</b>	<b>\$ 5,695</b>	<b>\$ 22,255</b>
<b>Directly Held Cash Equivalents:</b>					
Florida Prime (SBA)	28 Days	\$ 13,543,854	33.1%	\$ 35,166	\$ 202,345
Florida PALM	52 Days	\$ 7,579,950	18.5%	\$ 13,567	\$ 70,576
<b>Total</b>		<b>\$ 21,123,803</b>	<b>51.7%</b>	<b>\$ 48,733</b>	<b>\$ 272,921</b>
<b>Directly Held Investments:</b>					
State Held CO&DS Debt Service Funds	NA	73,488	0.2%	-	-
<b>Total</b>		<b>\$ 73,488</b>	<b>0.2%</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Investments: *</b>					
US Bank Cash & Money Market Funds *	Various	\$ 11,369,909	27.8%	\$ 20,676	\$ 86,679
<b>Total</b>		<b>\$ 11,369,909</b>	<b>27.8%</b>	<b>\$ 20,676</b>	<b>\$ 86,679</b>
<b>Total Cash and Investments</b>		<b>\$ 40,892,749</b>	<b>100.0%</b>	<b>\$ 75,103</b>	<b>\$ 381,855</b>

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