

MEMORANDUM

February 25, 2020

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

FROM: David K. Moore, Superintendent of Schools

SUBJECT: November/December 2019 Financial Summary

The purpose of this memorandum is to provide a brief summary by fund of the attached financial package for period ending December 31, 2019

General Fund

- Revenues collected are 3% higher than prior year.
- Revenues collected are 70% of current years' budget.
- Expenditures are -1% lower than prior year.
- Expenditures are 43% 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 5.27%. It is important to note that there are a number of factors that can influence the fund balance throughout the year, including FTE counts; pro-ration by the State; FTE calibrations, negotiations, etc.

Capital Fund

- Revenues collected are 6% higher than prior year due to approximately \$137K from Educational Security Grant Reimbursement and \$1.3M in additional Local Property Tax.
- Revenues collected are 81% of current years' budget.
- Expenditures are 12% higher than prior year due to approximately \$1M in Health and Safety projects, due to timing of completion this fiscal year.
- Expenditures are running 19% of current years' budget.

Special Revenue

- Revenues collected are 2% higher than prior year.
- Revenues collected are 32% of current years' budget.
- Expenditures are 1% higher than prior year.
- Expenditures are 34% of current years' budget.

Group Insurance

- Revenues collected are 8% higher than prior year due to approximately \$940K from stop loss coverage, prescription rebates and Medigap proceeds.
- Revenues collected are 50% of current years' budget.
- Expenditures are 16% higher than prior year due to approximately \$1.7M for health and prescription claims.
- Expenditures are 49% of current years' budget.

DKM: da
M#011-20

cc: Ron Fagan
Kim Copeman

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

REVENUE	TITLE DESCRIPTION	YEAR	BUDGETED	COLLECTED YTD	BALANCE	PERCENT COLLECTED
Revenue						
31xx	ROTC	2019 - 2020	\$ 125,000	\$ 76,191	\$ 48,809	61%
32xx	FEDERAL THROUGH STATE AND LOCAL	2019 - 2020	500,000	10,309	\$ 489,691	2%
33xx	REVENUES FROM STATE SOURCES	2019 - 2020	48,196,082	25,091,419	\$ 23,104,663	52%
34xx	REVENUES FROM LOCAL SOURCES	2019 - 2020	100,922,281	82,983,103	\$ 17,939,177	82%
36xx	TRANSFERS	2019 - 2020	6,067,028	682,696	\$ 5,384,332	11%
37xx	WORKERS COMP REIMB	2019 - 2020	50,000	125,865	\$ (75,865)	252%
Total Revenue			Grand Totals \$ 155,860,390	\$ 108,969,582	\$ 46,890,808	70%

FUNCTION	TITLE DESCRIPTION	YEAR	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED YTD	BALANCE	PERCENT EXPENDED
Appropriations/Expenditures								
5000	INSTRUCTIONAL	2020 - 2020	107,564,518	25,256	43,344,519	42,269,903	21,924,840	39%
61xx	HEALTH SERVICES	2019 - 2020	4,110,665	174	2,144,869	1,815,241	150,381	44%
62xx	INSTRUCTIONAL MEDIA	2019 - 2020	2,204,353	1,113	1,100,458	864,773	238,009	39%
63xx	INSTRUCTIONAL CUR & DEV SERVICES	2019 - 2020	4,454,746	63	2,465,754	1,941,882	47,047	44%
64xx	INSTRUCTIONAL STAFF TRAINING SERVICES	2019 - 2020	1,758,475	1,296	789,275	694,071	273,833	39%
65xx	INSTRUCTIONAL RELATED TECHNOLOGY	2019 - 2020	1,619,476	-	267,325	1,310,454	41,697	81%
71xx	BOARD	2019 - 2020	1,113,417	5,172	401,333	424,506	282,405	38%
72xx	GENERAL ADMINISTRATION	2019 - 2020	435,705	501	104,008	296,719	34,477	68%
73xx	SCHOOL ADMINISTRATION	2019 - 2020	9,249,884	410	4,662,197	4,469,025	118,253	48%
74xx	FACILITIES ACQ & CONSTRUCTION	2019 - 2020	695,638	-	324,458	357,421	13,758	51%
75xx	FISCAL SERVICES	2019 - 2020	1,324,995	385	566,745	696,362	61,503	53%
77xx	STAFF SERVICES	2019 - 2020	2,352,288	599	1,008,496	1,147,853	195,340	49%
78xx	PUPIL TRANSPORTATION	2019 - 2020	5,477,714	6,771	2,453,494	2,212,169	805,280	40%
79xx	OPERATION OF PLANT	2019 - 2020	13,890,320	6,472	3,222,310	7,561,830	3,099,707	54%
81xx	MAINTENANCE OF PLANT	2019 - 2020	3,923,629	-	1,661,133	2,161,796	100,700	55%
82xx	ADMIN TECHNOLOGY SERVICES	2019 - 2020	4,827,282	1,275	1,466,375	2,508,378	851,254	52%
Total Appropriations/Expenses			Grand Totals \$ 165,003,103	\$ 49,488	\$ 65,982,749	\$ 70,732,384	\$ 28,238,483	43%

EXCESS (DEFICIT) OF REVENUES	<u>\$ (9,142,713)</u>	<u>\$ 38,237,198</u>
BEGINNING FUND BALANCE	<u>\$ 17,031,851</u>	<u>\$ 17,031,851</u>
ENDING FUND BALANCE FOR THE PERIOD	<u>\$ 7,889,138</u>	<u>\$ 55,269,049</u>
PERCENTAGE OF UNASSIGNED BUDGETED FUND BALANCE	5.27%	

**School District of Indian River School District
Monthly Financial Summary Report
For the Period ending December 31, 2019**

Fund	Beginning Fund Balance	Revenues	Expenditures	Income/Loss	Ending Fund Balance
General Fund	\$ 17,031,851	\$ 108,969,582	\$ 70,732,384	\$ 38,237,198	\$ 55,269,049
Debt Service Funds	11,410,959	4,024,288	2,734,260	1,290,028	12,700,987
Capital Projects Funds	14,928,422	25,751,275	8,804,331	16,946,944	31,875,366
Special Revenue Funds:					
Food Service	1,249,678	3,392,643	4,105,944	(713,301)	536,377
Other-Grants	48,216	3,656,351	3,638,111	18,240	66,456
Total Special Revenue	1,297,894	7,048,994	7,744,055	(695,061)	602,833
Internal Service Funds (Self Insurance)	4,631,004	11,892,011	11,441,966	450,044	5,081,048
Enterprise Fund (Extended day)	905,652	680,278	491,235	189,043	1,094,695
Grand Totals	\$ 50,205,782	\$ 158,366,428	\$ 101,948,231	\$ 56,418,196	\$ 106,623,979

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
UNASSIGNED (0XX)	0000 : UNASSIGNED-UNALLOCATED DEPR	UNASSIGNED- UNASSIGNED	-	-	850.00	-	(850.00)
	0000 : UNASSIGNED-UNALLOCATED DEPR	EMPLOYEE BENEFITS-PAYROLL DEDUCTIONS	0	0	145.61	0	-145.61
TOTAL 0XX			\$ -	\$ -	\$ 995.61	\$ -	\$ (995.61)
GENERAL FUND (1XX)							
5100 : BASIC (K-12)		SALARIES- SALARIES	44,073,339.30	-	23,664,183.33	17,257,493.45	3,151,662.52
5100 : BASIC (K-12)		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11,771,979.40	-	6,788,636.75	4,878,538.45	104,804.20
5100 : BASIC (K-12)		PURCHASED SERVICES- PURCHASED SERVICES	16,427,623.07	3,629.09	1,921,489.09	7,477,286.91	7,025,217.98
5100 : BASIC (K-12)		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,794,448.19	10,482.31	145,479.19	432,569.92	3,205,916.77
5100 : BASIC (K-12)		CAPITAL OUTLAY- CAPITAL OUTLAY	45,096.28	-	1,622.40	23,105.00	20,368.88
5100 : BASIC (K-12)		OTHER- OTHER	3,470,723.34	107.00	319,301.45	1,330,244.54	1,821,070.35
5101 : SUMMER SCHOOL-BASIC ED		SALARIES- SALARIES	620,312.63	-	-	-	620,312.63
5101 : SUMMER SCHOOL-BASIC ED		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	2,332.97	-	-	126.64	2,206.33
5101 : SUMMER SCHOOL-BASIC ED		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,510.28	-	-	-	19,510.28
5102 : SAC-BASIC K-12 ED		SALARIES- SALARIES	5,837.46	-	964.02	3,015.02	1,858.42
5102 : SAC-BASIC K-12 ED		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	221.50	-	-	580.09	(358.59)
5102 : SAC-BASIC K-12 ED		PURCHASED SERVICES- PURCHASED SERVICES	56,917.99	-	11,802.00	33,178.26	11,937.73
5102 : SAC-BASIC K-12 ED		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	184,676.55	-	5,427.87	18,631.59	160,617.09
5102 : SAC-BASIC K-12 ED		CAPITAL OUTLAY- CAPITAL OUTLAY	8,027.35	-	4,583.78	1,282.51	2,161.06
5102 : SAC-BASIC K-12 ED		OTHER- OTHER	2,442.50	-	-	2,727.50	(285.00)
5103 : TECHNOLOGY-BASIC EDUCATION		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,732.93	-	-	-	1,732.93
5104 : CLUBS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	14.48	-	-	2.29	12.19
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	-	-	75.00	400.04
5105 : TEXTBOOKS-STATE ADOPTED		SALARIES- SALARIES	1,700.00	-	-	-	1,700.00
5105 : TEXTBOOKS-STATE ADOPTED		PURCHASED SERVICES- PURCHASED SERVICES	173,344.00	-	-	85,960.14	87,383.86
5105 : TEXTBOOKS-STATE ADOPTED		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,282,370.48	-	28,563.79	682,490.11	571,316.58
5106 : TEXTBOOKS-FLEXIBILITY		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	38,626.41	-	350.00	5,232.19	33,044.22
5107 : SCIENCE LAB MATERIALS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,297.23	-	211.38	8,068.78	36,017.07
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	-	25,409.35	63,503.07	363,650.92
5108 : ADVANCED PLACEMENT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	129,141.08	-	7,794.41	9,654.85	111,691.82
5108 : ADVANCED PLACEMENT		PURCHASED SERVICES- PURCHASED SERVICES	154,734.69	-	-	36,527.35	118,207.34
5108 : ADVANCED PLACEMENT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	315,322.20	-	164,547.92	91,431.85	59,342.43
5108 : ADVANCED PLACEMENT		CAPITAL OUTLAY- CAPITAL OUTLAY	15,323.27	-	12,844.00	1,445.58	1,033.69
5108 : ADVANCED PLACEMENT		OTHER- OTHER	1,925.70	-	-	495.00	1,430.70
5109 : INTERNATIONAL BACCLAURATE		SALARIES- SALARIES	107,735.61	-	8,953.92	6,398.36	92,383.33
5109 : INTERNATIONAL BACCLAURATE		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,189.63	-	2,518.42	1,823.55	22,847.66
5109 : INTERNATIONAL BACCLAURATE		PURCHASED SERVICES- PURCHASED SERVICES	15,957.11	(1,389.75)	2,951.00	9,115.85	5,280.01
5109 : INTERNATIONAL BACCLAURATE		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	86,436.72	-	6,471.50	2,306.22	77,659.00
5109 : INTERNATIONAL BACCLAURATE		CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	2,000.00	-
5109 : INTERNATIONAL BACCLAURATE		OTHER- OTHER	25,233.21	-	-	22,748.54	2,484.67
5111 : SAI - CHARTERS		PURCHASED SERVICES- PURCHASED SERVICES	498,155.00	-	-	251,253.72	246,901.28
5112 : SAFE SCHOOLS - CHARTER		PURCHASED SERVICES- PURCHASED SERVICES	157,034.00	-	-	74,995.25	82,038.75
5114 : ESOL TEACHERS (5100 FUNCTION)		SALARIES- SALARIES	201,540.41	-	117,559.27	83,981.13	0.01
5114 : ESOL TEACHERS (5100 FUNCTION)		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	49,765.91	-	29,019.58	20,746.33	-
5120 : CLASS SIZE REDUCTION		PURCHASED SERVICES- PURCHASED SERVICES	2,454,156.00	-	-	1,228,951.01	1,225,204.99
5123 : ATHLETICS		SALARIES- SALARIES	313,852.22	-	88,987.81	120,480.46	104,383.95
5123 : ATHLETICS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,600.23	-	-	14,044.00	16,556.23
5123 : ATHLETICS		PURCHASED SERVICES- PURCHASED SERVICES	19,856.54	-	4,652.76	8,276.99	6,926.79
5123 : ATHLETICS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	77,031.07	-	10,389.96	27,957.90	38,683.21
5123 : ATHLETICS		CAPITAL OUTLAY- CAPITAL OUTLAY	11,302.70	-	-	10,167.03	1,135.67
5123 : ATHLETICS		OTHER- OTHER	2,844.93	-	-	1,359.00	1,485.93
5130 : PERFORMING ARTS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	34.25	-	-	10.29	23.96
5130 : PERFORMING ARTS		PURCHASED SERVICES- PURCHASED SERVICES	11,867.91	73.53	1,696.27	8,787.24	1,310.87
5130 : PERFORMING ARTS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	18,479.52	-	1,055.04	12,726.73	4,697.75
5130 : PERFORMING ARTS		CAPITAL OUTLAY- CAPITAL OUTLAY	6,874.96	-	-	6,874.96	-
5130 : PERFORMING ARTS		OTHER- OTHER	8,270.15	-	-	6,412.50	1,857.65
5200 : EXCEPTIONAL		SALARIES- SALARIES	10,915,858.91	-	6,255,873.93	4,495,876.27	164,108.71
5200 : EXCEPTIONAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,261,362.60	-	1,903,940.31	1,328,418.75	29,003.54
5200 : EXCEPTIONAL		PURCHASED SERVICES- PURCHASED SERVICES	795,005.44	3,172.56	188,428.37	327,726.36	275,678.15
5200 : EXCEPTIONAL		ENERGY SERVICES- ENERGY SERVICES	451.58	-	-	154.60	296.98
5200 : EXCEPTIONAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	60,085.73	-	4,889.61	6,149.62	49,046.50
5200 : EXCEPTIONAL		CAPITAL OUTLAY- CAPITAL OUTLAY	3,395.75	-	-	3,395.75	-
5200 : EXCEPTIONAL		OTHER- OTHER	282,494.61	-	-	118,165.18	164,329.43
5201 : ESE SUMMER SCHOOL		SALARIES- SALARIES	88.77	-	-	-	88.77
5201 : ESE SUMMER SCHOOL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	15.54	-	-	-	15.54
5202 : ESE-SAC FUNDS		SALARIES- SALARIES	-	-	-	127.83	(127.83)
5202 : ESE-SAC FUNDS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	23.18	(23.18)
5202 : ESE-SAC FUNDS		OTHER- OTHER	-	-	-	30.00	(30.00)
5300 : VOCATIONAL-TECHNICAL		SALARIES- SALARIES	1,713,684.46	-	978,598.97	753,610.87	(18,525.38)
5300 : VOCATIONAL-TECHNICAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	500,842.57	-	283,750.87	212,087.76	5,003.94
5300 : VOCATIONAL-TECHNICAL		PURCHASED SERVICES- PURCHASED SERVICES	200,843.93	10,320.00	30,474.05	140,065.75	19,984.13
5300 : VOCATIONAL-TECHNICAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,135,157.95	1,288.71	38,253.61	63,957.12	1,031,658.51
5300 : VOCATIONAL-TECHNICAL		CAPITAL OUTLAY- CAPITAL OUTLAY	211,908.64	(2,427.39)	26,230.91	184,332.02	3,773.10
5300 : VOCATIONAL-TECHNICAL		OTHER- OTHER	25,083.90	-	240.00	15,914.42	8,929.48
5400 : ADULT GENERAL		SALARIES- SALARIES	58,832.01	-	15,413.86	24,621.70	18,796.45
5400 : ADULT GENERAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,714.06	-	6,676.01	5,384.04	4,654.01
5400 : ADULT GENERAL		PURCHASED SERVICES- PURCHASED SERVICES	12,545.61	-	341.05	4,961.47	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	425,420.63	-	177,874.23	170,549.46	76,996.94
5500 : OTHER INSTRUCTION-PRE K		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,573.62	-	51,983.99	45,043.57	18,546.06
5500 : OTHER INSTRUCTION-PRE K		PURCHASED SERVICES- PURCHASED SERVICES	2,972.29	-	1,826.82	844.08	301.39
5500 : OTHER INSTRUCTION-PRE K		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,797.30	-	411.14	121.49	4,264.67
5500 : OTHER INSTRUCTION-PRE K		OTHER- OTHER	633.25	-	-	633.25	-
5900 : OTHER INSTRUCTION		SALARIES- SALARIES	3,668.12	-	1,817.13	1,249.20	601.79
5900 : OTHER INSTRUCTION		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	565.86	-	-	211.60	354.26
5900 : OTHER INSTRUCTION		PURCHASED SERVICES- PURCHASED SERVICES	990.00	-	-	990.00	-
6110 : ATTENDANCE AND SOCIAL WORK		SALARIES- SALARIES	192,864.49	-	99,831.68	93,032.81	-
6110 : ATTENDANCE AND SOCIAL WORK		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	54,944.95	-	28,502.56	26,442.40	(0.01)
6110 : ATTENDANCE AND SOCIAL WORK		PURCHASED SERVICES- PURCHASED SERVICES	3,353.73	-	1,387.77	1,500.19	465.77
6110 : ATTENDANCE AND SOCIAL WORK		ENERGY SERVICES- ENERGY SERVICES	1,082.43	-	-	356.69	725.74
6110 : ATTENDANCE AND SOCIAL WORK		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158.30	-	-	24.20	134.10
6120 : GUIDANCE SERVICES		SALARIES- SALARIES	1,484,383.66	-	738,310.82	717,840.47	28,232.37
6120 : GUIDANCE SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	389,409.00	-	201,873.45	180,730.53	6,805.02
6120 : GUIDANCE SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	3,712.80	-	1,694.57	1,516.52	501.71

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
6120	: GUIDANCE SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,514.87	-	372.39	2,356.11	786.37
6120	: GUIDANCE SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	7,115.39	-	-	506.97	6,608.42
6120	: GUIDANCE SERVICES	OTHER- OTHER	10,104.33	-	-	10,015.38	88.95
6130	: HEALTH SERVICES	SALARIES- SALARIES	851,223.74	-	475,783.25	356,034.83	19,405.66
6130	: HEALTH SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	316,816.40	-	171,015.37	118,607.65	27,193.38
6130	: HEALTH SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	144,857.79	-	70,500.00	35,021.39	39,336.40
6130	: HEALTH SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,065.60	149.07	2,078.40	8,642.89	6,195.24
6130	: HEALTH SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	94.99	-	-	-	94.99
6130	: HEALTH SERVICES	OTHER- OTHER	10,165.47	-	-	9,110.67	1,054.80
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	493,602.75	-	281,070.65	201,528.52	11,003.58
6140	: PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	121,297.27	-	72,147.84	51,739.32	(2,589.89)
6140	: PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	127.90	25.00	100.00	-	2.90
6150	: PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,326.61	-	200.00	233.83	892.78
6200	: INSTRUCTIONAL MEDIA	SALARIES- SALARIES	1,652,805.34	-	837,092.32	627,107.02	188,606.00
6200	: INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	443,794.74	-	246,313.66	181,653.08	15,828.00
6200	: INSTRUCTIONAL MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	6,154.65	-	4,603.05	1,137.00	414.60
6200	: INSTRUCTIONAL MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,746.66	154.61	2,207.91	5,517.79	4,866.35
6200	: INSTRUCTIONAL MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	5,488.35	-	362.93	3,719.00	1,406.42
6200	: INSTRUCTIONAL MEDIA	OTHER- OTHER	11,235.27	-	-	15,684.75	(4,449.48)
6210	: INSTRUCTIONAL MATL'S-MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	1,167.70	123.75	-	967.70	76.25
6210	: INSTRUCTIONAL MATL'S-MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	229.37	-	6.96	72.38	150.03
6210	: INSTRUCTIONAL MATL'S-MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	70,731.06	834.89	9,871.64	28,914.16	31,110.37
6300	: INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	3,463,038.02	-	1,919,367.28	1,526,769.83	16,900.91
6300	: INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	954,583.85	-	538,854.77	410,434.80	5,294.28
6300	: INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	15,490.12	-	4,530.45	2,448.07	8,511.60
6300	: INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,514.65	62.85	3,001.66	1,412.31	5,037.83
6300	: INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	3,333.68	-	-	817.00	2,516.68
6301	: SUMMER SCHOOL - ADM & RST	SALARIES- SALARIES	8,498.31	-	-	-	8,498.31
6301	: SUMMER SCHOOL - ADM & RST	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	287.14	-	-	-	287.14
6400	: INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	1,147,719.74	-	600,780.08	461,187.12	85,752.54
6400	: INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	313,727.52	-	167,782.13	127,753.66	18,191.73
6400	: INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	220,004.30	1,145.83	16,586.07	76,198.34	126,074.06
6400	: INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	20,316.65	-	75.00	4,475.00	15,766.65
6400	: INSTR STAFF TRAINING SERVICES	OTHER- OTHER	13,566.54	-	1,036.04	3,946.50	5,884.00
6402	: SAC-STAFF DEVELOPMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(187.17)	-	-	71.18	(258.35)
6402	: SAC-STAFF DEVELOPMENT	PURCHASED SERVICES- PURCHASED SERVICES	2,014.32	-	-	2,000.00	14.32
6402	: SAC-STAFF DEVELOPMENT	OTHER- OTHER	2,842.10	-	-	2,335.00	507.10
6408	: IB-INSTRUCTIONAL STAFF TRAININ	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	1.54	(1.54)
6408	: IB-INSTRUCTIONAL STAFF TRAININ	PURCHASED SERVICES- PURCHASED SERVICES	11,660.40	-	1,846.60	3,111.17	6,702.63
6409	: IB - INSERVICE TRAINING	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1.65	-	-	-	1.65
6409	: IB - INSERVICE TRAINING	PURCHASED SERVICES- PURCHASED SERVICES	1,105.15	-	11.00	257.10	837.05
6409	: IB - INSERVICE TRAINING	OTHER- OTHER	11,259.26	-	-	10,175.00	1,084.26
6410	: HRMD INSERVICE (ADMIN)	PURCHASED SERVICES- PURCHASED SERVICES	11,717.29	150.00	555.00	1,460.23	9,552.06
6410	: HRMD INSERVICE (ADMIN)	OTHER- OTHER	1,023.00	-	-	-	1,023.00
6452	: INSERVICE-TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	1,704.02	-	603.46	1,098.77	1.79
6500	: INSTRUCTIONAL RELATED TECHNOL	SALARIES- SALARIES	440,644.56	-	205,361.50	205,266.50	30,016.56
6500	: INSTRUCTIONAL RELATED TECHNOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,852.15	-	58,639.91	57,212.24	-
6500	: INSTRUCTIONAL RELATED TECHNOL	PURCHASED SERVICES- PURCHASED SERVICES	405,669.36	-	3,323.15	391,409.72	10,936.49
6500	: INSTRUCTIONAL RELATED TECHNOL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	140.39	-	-	80.95	59.44
6500	: INSTRUCTIONAL RELATED TECHNOL	CAPITAL OUTLAY- CAPITAL OUTLAY	656,769.62	-	-	656,085.00	684.62
6500	: INSTRUCTIONAL RELATED TECHNOL	OTHER- OTHER	400.00	-	-	400.00	-
7100	: BOARD	SALARIES- SALARIES	229,716.50	-	117,205.49	112,511.01	-
7100	: BOARD	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	158,054.94	-	61,562.26	58,725.39	37,767.29
7100	: BOARD	PURCHASED SERVICES- PURCHASED SERVICES	704,610.46	5,172.46	220,843.47	235,564.87	243,029.66
7100	: BOARD	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,609.80	-	222.12	780.04	1,607.64
7100	: BOARD	CAPITAL OUTLAY- CAPITAL OUTLAY	1,299.99	-	0.01	1,299.98	-
7100	: BOARD	OTHER- OTHER	17,125.00	-	1,500.00	15,625.00	-
7200	: GENERAL ADMINISTRATION	SALARIES- SALARIES	219,437.13	-	73,985.80	145,451.33	-
7200	: GENERAL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	61,118.25	-	24,993.63	36,123.63	0.99
7200	: GENERAL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	21,027.78	309.00	4,171.11	6,029.79	10,517.88
7200	: GENERAL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	257.73	-	-	61.61	196.12
7200	: GENERAL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	13,577.63	192.06	604.44	3,557.85	9,223.28
7200	: GENERAL ADMINISTRATION	OTHER- OTHER	120,286.24	-	253.00	105,494.67	14,538.57
7300	: SCHOOL ADMINISTRATION	SALARIES- SALARIES	7,001,433.66	-	3,584,396.55	3,405,609.94	11,427.17
7300	: SCHOOL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,983,582.90	-	1,021,710.88	959,693.99	2,178.03
7300	: SCHOOL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	151,730.92	-	47,135.25	53,601.57	50,994.10
7300	: SCHOOL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	450.00	-	-	268.59	181.41
7300	: SCHOOL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	61,827.30	319.55	7,317.01	22,342.06	31,848.68
7300	: SCHOOL ADMINISTRATION	CAPITAL OUTLAY- CAPITAL OUTLAY	21,307.06	89.98	-	16,374.64	4,842.44
7300	: SCHOOL ADMINISTRATION	OTHER- OTHER	29,551.89	-	1,637.00	11,134.22	16,780.67
7400	: FACILITIES ACQ & CONSTRUCTION	SALARIES- SALARIES	510,213.62	-	254,918.61	255,295.01	-
7400	: FACILITIES ACQ & CONSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	128,214.96	-	64,055.69	64,159.27	-
7400	: FACILITIES ACQ & CONSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	50,741.80	-	3,524.67	35,871.73	11,345.40
7400	: FACILITIES ACQ & CONSTRUCTION	ENERGY SERVICES- ENERGY SERVICES	2,527.54	-	-	1,406.89	1,120.65
7400	: FACILITIES ACQ & CONSTRUCTION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,689.85	-	1,709.44	688.16	1,292.25
7400	: FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	250.00	-	250.00	-	-
7500	: FISCAL SERVICES	SALARIES- SALARIES	872,698.95	-	435,180.88	437,141.82	376.25
7500	: FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	249,734.06	-	120,839.01	128,565.23	329.82
7500	: FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	192,387.83	-	10,471.49	128,348.83	53,567.51
7500	: FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,488.43	85.81	-	2,236.17	1,166.45
7500	: FISCAL SERVICES	OTHER- OTHER	6,685.85	299.00	254.00	70.00	6,062.85
7720	: INFORMATION SERVICES	SALARIES- SALARIES	59,959.20	-	30,100.04	29,859.16	-
7720	: INFORMATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,298.97	-	8,162.72	8,136.25	-
7720	: INFORMATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	19,458.64	-	6,119.55	1,132.77	12,206.32
7720	: INFORMATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	632.02	-	-	-	632.02
7730	: STAFF SERVICES	SALARIES- SALARIES	827,330.98	-	389,747.64	426,956.96	10,626.38
7730	: STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	233,097.42	-	109,136.80	122,848.82	1,111.80
7730	: STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	195,399.70	509.34	45,458.09	97,836.12	51,596.15
7730	: STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	75.24	-	-	27.54	47.70
7730	: STAFF SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,520.33	-	147.75	4,468.25	4,904.33
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	-	59.56	1,901.99	3,834.13
7731	: STAFF SERVICES- RECRUITMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,322.18	-	-	1,249.68	72.50

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
7731 : STAFF SERVICES- RECRUITMENT		OTHER- OTHER	6,972.00	-	-	6,972.00	-
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	615,013.82	-	294,384.76	320,538.20	90.86
7760 : INTERNAL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	186,469.37	-	89,265.88	97,177.30	26.19
7760 : INTERNAL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	85,110.88	-	26,976.05	54,423.82	3,711.01
7760 : INTERNAL SERVICES		ENERGY SERVICES- ENERGY SERVICES	5,301.09	-	61.79	3,215.01	2,024.29
7760 : INTERNAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,918.03	89.99	8,858.94	(32,213.57)	33,182.67
7760 : INTERNAL SERVICES		OTHER- OTHER	63.92	-	15.98	31.96	15.98
7800 : PUPIL TRANSPORTATION SERVICES		SALARIES- SALARIES	3,230,083.30	-	1,652,473.07	1,323,169.22	254,441.01
7800 : PUPIL TRANSPORTATION SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,085,503.48	-	608,500.26	452,284.77	24,718.45
7800 : PUPIL TRANSPORTATION SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	207,357.11	1,206.00	19,376.93	60,969.12	125,805.06
7800 : PUPIL TRANSPORTATION SERVICES		ENERGY SERVICES- ENERGY SERVICES	541,493.16	-	107,163.65	159,547.42	274,782.09
7800 : PUPIL TRANSPORTATION SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	177,416.38	74.90	37,975.16	90,241.46	49,124.86
7800 : PUPIL TRANSPORTATION SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	87.41	-	-	81.69	5.72
7800 : PUPIL TRANSPORTATION SERVICES		OTHER- OTHER	103,805.24	675.00	1,740.00	47,356.21	54,034.03
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	5,238.64	(1,650.00)	412.50	1,242.50	5,233.64
7804 : CLUBS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	2,435.00	-	213.74	108.17	2,113.09
7823 : ATHLETICS-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	65,527.15	2,767.50	17,365.93	27,175.50	18,218.22
7824 : ACADEMIC TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	6,105.00	30.00	4,547.00	127.50	1,400.50
7830 : BAND-TRANSPORTATION		PURCHASED SERVICES- PURCHASED SERVICES	50,662.39	3,667.50	3,451.00	13,200.00	30,343.89
7900 : OPERATION OF PLANT		SALARIES- SALARIES	4,036,857.36	-	1,983,452.41	2,048,843.12	4,561.83
7900 : OPERATION OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,404,968.96	-	709,517.25	692,867.74	2,583.97
7900 : OPERATION OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	3,978,586.11	(3,933.36)	430,035.27	2,969,255.79	583,228.41
7900 : OPERATION OF PLANT		ENERGY SERVICES- ENERGY SERVICES	4,006,347.20	8,298.44	-	1,629,272.80	2,370,775.96
7900 : OPERATION OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	347,442.36	49.21	69,840.96	168,069.79	109,482.40
7900 : OPERATION OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	12,225.53	2,058.20	1,205.97	2,266.87	6,694.49
7900 : OPERATION OF PLANT		OTHER- OTHER	2,050.00	-	-	1,800.00	250.00
7911 : AUDITORIUM DIR - VBHS & SRHS		SALARIES- SALARIES	79,335.20	-	20,728.56	39,962.95	18,643.69
7911 : AUDITORIUM DIR - VBHS & SRHS		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	17,771.61	-	6,884.29	8,629.38	2,257.94
7911 : AUDITORIUM DIR - VBHS & SRHS		PURCHASED SERVICES- PURCHASED SERVICES	1,506.58	-	644.91	861.67	-
7911 : AUDITORIUM DIR - VBHS & SRHS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,228.65	-	-	-	1,228.65
8100 : MAINTENANCE OF PLANT		SALARIES- SALARIES	2,532,481.69	-	1,073,099.09	1,481,499.99	(22,117.39)
8100 : MAINTENANCE OF PLANT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	733,740.66	-	324,879.88	416,146.66	(7,285.88)
8100 : MAINTENANCE OF PLANT		PURCHASED SERVICES- PURCHASED SERVICES	417,839.17	-	183,316.47	148,381.41	86,141.29
8100 : MAINTENANCE OF PLANT		ENERGY SERVICES- ENERGY SERVICES	55,183.64	-	3,854.42	36,456.06	14,873.16
8100 : MAINTENANCE OF PLANT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	158,443.32	-	68,721.66	73,998.44	15,723.22
8100 : MAINTENANCE OF PLANT		CAPITAL OUTLAY- CAPITAL OUTLAY	3,790.98	-	1,798.30	1,667.68	325.00
8100 : MAINTENANCE OF PLANT		OTHER- OTHER	150.00	-	-	109.35	40.65
8123 : MAINTENANCE-ATHLETICS		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	22,000.00	-	5,463.50	3,536.50	13,000.00
8200 : ADMIN TECHNOLOGY SERVICES		SALARIES- SALARIES	2,689,716.31	-	1,015,373.53	1,039,107.93	635,234.85
8200 : ADMIN TECHNOLOGY SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	547,639.68	-	275,990.60	278,429.97	(6,780.89)
8200 : ADMIN TECHNOLOGY SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	1,225,722.27	1,275.00	173,365.55	954,143.24	96,938.48
8200 : ADMIN TECHNOLOGY SERVICES		ENERGY SERVICES- ENERGY SERVICES	3,037.19	-	-	1,157.35	1,879.84
8200 : ADMIN TECHNOLOGY SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	126,065.84	-	399.23	2,566.05	123,100.56
8200 : ADMIN TECHNOLOGY SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	234,426.22	-	1,245.94	232,553.00	627.28
8200 : ADMIN TECHNOLOGY SERVICES		OTHER- OTHER	674.00	-	-	420.00	254.00
TOTAL General Fund			\$ 165,049,424.92	\$ 49,487.64	\$ 65,982,748.96	\$ 70,732,384.03	\$ 28,284,804.29
DEBT SERVICE (2XX)	9200 : DEBT SERVICE	OTHER- OTHER	13,068,092.15	-	-	2,734,259.82	10,333,832.33
TOTAL Debt Fund			\$ 13,068,092.15	\$ -	\$ -	\$ 2,734,259.82	\$ 10,333,832.33
CAPITAL PROJECTS (3XX)	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	28,884,430.41	16,661.00	5,414,165.20	4,938,143.67	18,515,460.54
	9700 : TRANSFER OF FUNDS	TRANSFERS- TRANSFERS	18,329,029.14	-	-	3,866,186.99	14,462,842.15
TOTAL Capital Fund			\$ 47,213,459.55	\$ 16,661.00	\$ 5,414,165.20	\$ 8,804,330.66	\$ 32,978,302.69
SPECIAL REVENUE (4XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	1,632,729.77	-	557,166.52	398,355.56	677,207.69
5100 : BASIC (K-12)		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	523,024.66	-	161,865.53	116,217.53	244,941.60
5100 : BASIC (K-12)		PURCHASED SERVICES- PURCHASED SERVICES	114,305.92	-	1,000.00	30,069.19	83,236.73
5100 : BASIC (K-12)		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	349,588.60	654.03	11,541.71	204,531.46	132,861.40
5100 : BASIC (K-12)		CAPITAL OUTLAY- CAPITAL OUTLAY	24,305.00	-	-	605.00	23,700.00
5100 : BASIC (K-12)		OTHER- OTHER	67,744.83	-	-	24,309.17	43,435.66
5200 : EXCEPTIONAL		SALARIES- SALARIES	1,339,392.56	-	792,387.71	494,748.49	52,256.36
5200 : EXCEPTIONAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	616,081.39	-	302,586.81	189,511.95	123,982.63
5200 : EXCEPTIONAL		PURCHASED SERVICES- PURCHASED SERVICES	411,621.00	-	32,870.78	39,506.36	339,243.86
5200 : EXCEPTIONAL		ENERGY SERVICES- ENERGY SERVICES	1,000.00	-	-	405.65	594.35
5200 : EXCEPTIONAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	25,981.10	-	400.46	4,456.83	21,123.81
5200 : EXCEPTIONAL		CAPITAL OUTLAY- CAPITAL OUTLAY	66,244.23	-	-	43,878.74	22,365.49
5200 : EXCEPTIONAL		OTHER- OTHER	30,500.00	-	-	5,997.50	24,502.50
5300 : VOCATIONAL-TECHNICAL		SALARIES- SALARIES	15,267.65	-	-	9,630.00	5,637.65
5300 : VOCATIONAL-TECHNICAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,277.00	-	-	321.16	955.84
5300 : VOCATIONAL-TECHNICAL		PURCHASED SERVICES- PURCHASED SERVICES	7,677.00	-	726.92	527.08	6,423.00
5300 : VOCATIONAL-TECHNICAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,304.41	-	27.98	5,993.66	3,282.77
5300 : VOCATIONAL-TECHNICAL		CAPITAL OUTLAY- CAPITAL OUTLAY	13,010.72	-	-	213.72	12,797.00
5300 : VOCATIONAL-TECHNICAL		OTHER- OTHER	2,300.00	-	-	626.50	1,673.50
5400 : ADULT GENERAL		SALARIES- SALARIES	104,620.00	-	46,588.01	42,411.95	15,620.04
5400 : ADULT GENERAL		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,372.00	-	15,806.71	11,569.93	1,995.36
5400 : ADULT GENERAL		PURCHASED SERVICES- PURCHASED SERVICES	11,175.00	-	-	9,653.00	1,522.00
5400 : ADULT GENERAL		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,236.00	-	185.96	783.37	266.67
5500 : OTHER INSTRUCTION-PRE K		SALARIES- SALARIES	115,701.95	-	35,821.05	23,823.08	56,057.82
5500 : OTHER INSTRUCTION-PRE K		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	33,701.91	-	11,813.78	8,016.37	13,871.76
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	-	-	244.25	4,755.75
6100 : PUPIL PERSONNEL SERVICES		SALARIES- SALARIES	40.71	-	-	40.71	-
6100 : PUPIL PERSONNEL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	7.08	-	-	7.08	-
6100 : PUPIL PERSONNEL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	8,236.96	-	5,200.00	3,000.00	36.96
6100 : PUPIL PERSONNEL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,500.00	-	-	-	12,500.00
6100 : PUPIL PERSONNEL SERVICES		OTHER- OTHER	2,500.00	-	-	-	2,500.00
6110 : ATTENDANCE AND SOCIAL WORK		SALARIES- SALARIES	169,349.25	-	94,083.00	67,202.00	8,064.25
6110 : ATTENDANCE AND SOCIAL WORK		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	46,203.04	-	25,883.62	18,486.82	1,832.60
6110 : ATTENDANCE AND SOCIAL WORK		PURCHASED SERVICES- PURCHASED SERVICES	82,000.00	-	-	-	82,000.00
6120 : GUIDANCE SERVICES		SALARIES- SALARIES	188,661.18	-	102,624.27	80,249.57	5,787.34
6120 : GUIDANCE SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	56,030.18	-	29,289.23	22,620.27	4,120.68
6120 : GUIDANCE SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	10,007.00	-	1,649.82	3,221.95	5,135.23

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
6140 : PSYCHOLOGICAL SERVICES		SALARIES- SALARIES	409,701.52	-	229,023.07	146,931.68	33,746.77
6140 : PSYCHOLOGICAL SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	114,642.15	-	60,000.38	39,142.06	15,499.71
6140 : PSYCHOLOGICAL SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	3,875.00	-	-	-	3,875.00
6140 : PSYCHOLOGICAL SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	8,873.16	-	941.40	7,178.67	753.09
6150 : PARENTAL INVOLVEMENT		SALARIES- SALARIES	26,030.00	-	-	4,499.33	21,530.67
6150 : PARENTAL INVOLVEMENT		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	4,557.86	-	-	928.37	3,629.49
6150 : PARENTAL INVOLVEMENT		PURCHASED SERVICES- PURCHASED SERVICES	14,946.86	-	150.00	946.12	13,850.74
6150 : PARENTAL INVOLVEMENT		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,851.33	-	867.00	10,332.98	33,651.35
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	1,483,133.96	-	871,290.93	642,832.73	(30,989.70)
6300 : INSTRUCTION & CUR DEV SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	457,925.87	-	233,203.88	172,339.53	52,382.46
6300 : INSTRUCTION & CUR DEV SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	45,002.21	13.66	2,551.10	14,998.06	27,439.39
6300 : INSTRUCTION & CUR DEV SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,933.24	-	-	170.94	10,762.30
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	668,267.65	-	260,822.41	232,226.82	175,218.42
6400 : INSTR STAFF TRAINING SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	197,003.50	-	57,095.38	58,324.54	73,583.58
6400 : INSTR STAFF TRAINING SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	417,287.59	441.47	25,741.46	159,088.27	232,016.39
6400 : INSTR STAFF TRAINING SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	56,401.43	-	-	2,309.51	54,091.92
6400 : INSTR STAFF TRAINING SERVICES		OTHER- OTHER	55,893.16	-	-	9,474.85	46,418.31
7200 : GENERAL ADMINISTRATION		OTHER- OTHER	429,699.37	-	-	138,409.54	291,289.83
7600 : FOOD SERVICES		SALARIES- SALARIES	3,005,088.91	-	1,649,813.51	1,179,601.49	175,673.91
7600 : FOOD SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,130,508.92	-	637,061.76	422,810.30	70,636.86
7600 : FOOD SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	270,189.65	2,134.00	57,466.38	85,415.69	125,173.58
7600 : FOOD SERVICES		ENERGY SERVICES- ENERGY SERVICES	348,040.37	-	25,463.37	373,585.56	(51,008.56)
7600 : FOOD SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,294,304.66	47,807.21	1,532,779.71	1,433,432.24	2,280,285.50
7600 : FOOD SERVICES		CAPITAL OUTLAY- CAPITAL OUTLAY	1,141,651.54	3,118.18	60,254.58	420,943.30	657,335.48
7600 : FOOD SERVICES		OTHER- OTHER	375,209.19	-	-	109,344.10	265,865.09
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	126,088.03	60.00	2,798.77	3,844.00	119,385.26
9100 : COMMUNITY SERVICES		SALARIES- SALARIES	212,935.65	-	26,920.08	100,588.30	85,427.27
9100 : COMMUNITY SERVICES		EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	47,735.55	-	6,610.47	18,904.64	22,220.44
9100 : COMMUNITY SERVICES		PURCHASED SERVICES- PURCHASED SERVICES	6,089.51	-	-	-	6,089.51
9100 : COMMUNITY SERVICES		MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,127.00	-	-	1,377.28	1,749.72
9100 : COMMUNITY SERVICES		OTHER- OTHER	1,389.73	-	-	440.51	949.22
TOTAL Special Fund			\$ 23,045,844.01	\$ 54,228.55	\$ 8,024,140.23	\$ 7,744,055.31	\$ 7,223,419.92
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	-	32,902.74	27,524.40	7,552.86
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,745.47	-	9,079.88	7,591.46	(2,925.87)
	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	-	48,578.48	48,578.52	2,959.00
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,700.00	-	14,932.40	14,972.16	795.44
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	6,160.00	-	320.80	2,043.13	3,796.07
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,150.00	-	-	2,970.99	2,179.01
	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)	-	1,389,723.03	1,862,854.47
	7790 : OTHER CENTRAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,706,525.00	-	-	695,191.72	1,011,333.28
	7790 : OTHER CENTRAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	36,050.00	-	-	12,656.07	23,393.93
	7790 : OTHER CENTRAL SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	-	2,000.00
	7790 : OTHER CENTRAL SERVICES	OTHER- OTHER	18,310,700.00	-	-	9,239,928.09	9,070,771.91
	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)	\$ 105,814.30	\$ 11,441,966.37	\$ 12,458,540.82
ENTERPRISE FUNDS (9XX)	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	697,575.75	-	66,128.95	355,465.82	275,980.98
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	145,436.82	-	22,699.01	69,581.50	53,156.31
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	48,033.01	-	13,510.10	37,837.43	(3,314.52)
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	113,355.91	88.09	577.04	25,081.39	87,609.39
	9100 : COMMUNITY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	13,765.25	39.99	-	3,169.00	10,556.26
	9100 : COMMUNITY SERVICES	OTHER- OTHER	681.00	180.00	-	100.00	401.00
TOTAL Enterprise Fund			\$ 1,018,847.74	\$ 308.08	\$ 102,915.10	\$ 491,235.14	\$ 424,389.42
TOTAL ALL FUNDS			\$ 272,937,204.84	\$ (344,099.75)	\$ 79,630,779.40	\$ 101,948,231.33	\$ 91,702,293.86

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

Fund	Revenue				
	Code	Budget Amount	Total Collected	Balance	% Collected
General Fund (1XX)	3191	\$ 125,000.00	\$ 76,191.20	\$ 48,808.80	61.0%
	3202	500,000.00	10,308.57	489,691.43	2.1%
	3310	26,630,283.00	14,053,024.00	12,577,259.00	52.8%
	3315	997,510.00	498,756.00	498,754.00	50.0%
	3317	30,247.00	34,167.00	(3,920.00)	113.0%
	3323	10,105.00	-	10,105.00	0.0%
	3343	175,288.00	93,959.73	81,328.27	53.6%
	3344	59,419.00	197.00	59,222.00	0.3%
	3355	18,968,521.00	9,484,260.00	9,484,261.00	50.0%
	3361	676,169.00	676,169.00	-	0.0%
	3371	561,466.62	205,599.70	355,866.92	36.6%
	3399	87,073.00	45,286.68	41,786.32	52.0%
	3411	87,274,912.00	73,173,268.82	14,101,643.18	83.8%
	3412	-	1,205.30	-	0.0%
	3414	9,614,386.00	8,000,230.92	1,614,155.08	83.2%
	3421	350,000.00	-	350,000.00	0.0%
	3425	1,033.00	75,776.49	(74,743.49)	7335.6%
	3431	350,000.00	144,393.85	205,606.15	41.3%
	3440	1,292,800.10	736,852.05	555,948.05	57.0%
	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	19,712.63	210,287.37	8.6%
	3491	95,000.00	28,207.99	66,792.01	29.7%
	3494	540,878.00	138,409.54	402,468.46	25.6%
	3495	712,893.62	494,175.62	218,718.00	69.3%
	3497	-	14,113.51	(14,113.51)	0.0%
	3498	-	558.55	(558.55)	0.0%
	3499	241,378.00	66,786.99	174,591.01	27.7%
	3630	6,067,027.51	682,695.51	5,384,332.00	11.3%
	3730	50,000.00	26,781.51	23,218.49	53.6%
	3740	-	6,873.23	(6,873.23)	0.0%
	3741	-	1,792.50	(1,792.50)	0.0%
	3742	-	90,417.35	(90,417.35)	0.0%
TOTAL General Fund		\$ 155,860,389.85	\$ 108,969,582.22	\$ 46,892,012.93	69.9%

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

Fund	Revenue Code	Budget Amount	Total Collected	Balance	% Collected
DEBT SERVICE (2XX)	3199	1,422,610.90	716,636.43	705,974.47	50.4%
	3322	552,850.00	-	552,850.00	0.0%
	3431	123,000.00	114,222.94	8,777.06	92.9%
	3433	\$ -	9,937.01	-9,937.01	100.0%
	3630	12,262,001.63	3,183,491.48	9,078,510.15	26.0%
TOTAL Debt Fund		\$ 14,360,462.53	\$ 4,024,287.86	\$ 10,336,174.67	28.0%
CAPITAL PROJECTS (3XX)	3321	110,013.00	-	110,013.00	0.0%
	3397	1,214,934.00	600,569.00	614,365.00	49.4%
	3399	149,053.00	140,048.00	9,005.00	94.0%
	3412	330.12	330.12	0.00	0.0%
	3413	28,671,127.85	24,000,198.61	4,670,929.24	83.7%
	3431	32,158.00	115,156.94	-82,998.94	358.1%
	3496	1,700,000.00	894,912.00	805,088.00	52.6%
	3497	59.90	59.90	0.00	100.0%
TOTAL Capital Fund		\$ 31,877,675.87	\$ 25,751,274.57	\$ 6,126,401.30	80.8%
SPECIAL REVENUE (4XX)	3201	195,728.16	76,972.59	118,755.57	39.3%
	3221	153,962.13	67,180.64	86,781.49	43.6%
	3224	152,385.18	104,191.00	48,194.18	68.4%
	3225	696,015.00	279,161.17	416,853.83	40.1%
	3230	3,989,357.00	1,354,844.85	2,634,512.15	34.0%
	3240	5,290,685.50	1,577,110.52	3,713,574.98	29.8%
	3242	280,114.04	106,833.54	173,280.50	38.1%
	3261	6,051,519.14	2,031,276.12	4,020,243.02	33.6%
	3262	1,617,429.26	589,402.85	1,028,026.41	36.4%
	3263	1,032,986.21	116,080.25	916,905.96	11.2%
	3265	533,017.00	-	533,017.00	0.0%
	3267	457,000.00	94,467.24	362,532.76	20.7%
	3280	34,836.75	23,422.22	11,414.53	67.2%
	3293	214,253.14	66,634.78	147,618.36	31.1%
	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	285,183.65	578,683.85	33.0%
	3452	163,917.50	29,285.55	134,631.95	17.9%
	3453	14,175.00	1,834.00	12,341.00	12.9%
	3454	430,740.00	229,525.59	201,214.41	53.3%
	3455	39,433.50	-	39,433.50	0.0%
	3456	2,300.00	-	2,300.00	0.0%
	3457	4,600.00	5,568.19	-968.19	121.0%
	3495	-	5,796.39	-	100.00%
TOTAL Special Fund		\$ 22,344,555.96	\$ 7,048,994.43	\$ 15,301,357.92	31.55%

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

Fund	Revenue Code	Budget Amount	Total Collected	Balance	% Collected
INTERNAL SERVICE FUNDS (7XX)	3199	137,100.00	453,628.00	-316,528.00	330.9%
	3431	124,700.00	58,536.56	66,163.44	46.9%
	3483	145,200.00	68,966.38	76,233.62	47.5%
	3484	19,282,675.00	8,885,799.25	10,396,875.75	46.1%
	3485	1,269,500.00	598,196.64	671,303.36	47.1%
	3486	489,100.00	224,107.26	264,992.74	45.8%
	3487	615,900.00	316,167.81	299,732.19	51.3%
	3488	358,500.00	160,333.76	198,166.24	44.7%
	3489	38,000.00	17,265.50	20,734.50	45.4%
	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	744,678.06	605,321.94	55.2%
TOTAL Internal Service (Insurance)		\$ 23,953,675.00	\$ 11,892,010.70	\$ 12,061,664.30	49.6%
ENTERPRISE FUNDS (9XX)	3431	5,000.00	11,320.38	-6,320.38	226.4%
	3473	1,047,327.17	668,957.56	378,369.61	63.9%
TOTAL Enterprise Fund		\$ 1,052,327.17	\$ 680,277.94	\$ 372,049.23	64.6%
TOTAL ALL FUNDS		\$ 249,449,086.38	\$ 158,366,427.72	\$ 91,089,660.35	63.5%

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

Expenses	Total 2019-2020 Budget	Actual YTD December 2019	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
5000 Instruction	\$ 107,610,839.66	\$ 42,269,903.49	\$ 22,980,906.82	\$ 6,516,695.39	\$ 9,688,920.38	\$ 154.60	\$ 1,351,818.52	\$ 232,602.85	\$ 1,498,804.93
6100 Pupil Personnel Services	4,110,664.99	1,815,241.37	1,368,436.63	377,519.90	38,038.10	356.69	11,257.03	506.97	19,126.05
6200 Instructional Media	2,204,353.14	864,772.88	627,107.02	181,653.08	2,104.70	-	5,590.17	32,633.16	15,684.75
6300 Instr & Curr Dev	4,454,745.77	1,941,882.01	1,526,769.83	410,434.80	2,448.07	-	1,412.31	-	817.00
6400 Instr Staff Training	1,758,474.77	694,070.61	461,187.12	127,826.38	84,125.61	-	4,475.00	-	16,456.50
6500 Instr Related Tech	1,619,476.08	1,310,454.41	205,266.50	57,212.24	391,409.72	-	80.95	656,085.00	400.00
7100 School Board	1,113,416.69	424,506.29	112,511.01	58,725.39	235,564.87	-	780.04	1,299.98	15,625.00
7200 General Admin	435,704.76	296,718.88	145,451.33	36,123.63	6,029.79	61.61	3,557.85	-	105,494.67
7300 School Admin	9,249,883.73	4,469,025.01	3,405,609.94	959,693.99	53,601.57	268.59	22,342.06	16,374.64	11,134.22
7400 Facilities Construction	695,637.77	357,421.06	255,295.01	64,159.27	35,871.73	1,406.89	688.16	-	-
7500 Fiscal Services	1,324,995.12	696,362.05	437,141.82	128,565.23	128,348.83	-	2,236.17	-	70.00
7700 Central Services	2,352,287.65	1,147,852.98	777,354.32	228,164.09	155,294.70	3,242.55	(26,495.64)	-	10,292.96
7800 Pupil Transportation	5,477,714.26	2,212,169.25	1,354,612.05	457,507.63	102,822.79	159,547.42	90,241.46	81.69	47,356.21
7900 Operation of Plant	13,890,319.56	7,561,830.11	2,088,806.07	701,497.12	2,970,117.46	1,629,272.80	168,069.79	2,266.87	1,800.00
8100 Maintenance of Plant	3,923,629.46	2,161,796.09	1,481,499.99	416,146.66	148,381.41	36,456.06	77,534.94	1,667.68	109.35
8200 Admin Technology	4,827,281.51	2,508,377.54	1,039,107.93	278,429.97	954,143.24	1,157.35	2,566.05	232,553.00	420.00
Total Budget	<u>\$ 165,049,424.92</u>								
Total Actual Expenditures YTD		<u>\$ 70,732,384.03</u>	<u>\$ 38,267,063.39</u>	<u>\$ 11,000,354.77</u>	<u>\$ 14,997,222.97</u>	<u>\$ 1,831,924.56</u>	<u>\$ 1,716,154.86</u>	<u>\$ 1,176,071.84</u>	<u>\$ 1,743,591.64</u>
Percent of Total Actual Expenditures by Object			54.10%	15.55%	21.20%	2.59%	2.43%	1.66%	2.47%

School District of Indian River County

District Health Insurance Plan

Financial Update

Fiscal Year 2018-19 and 2019-20

School District of Indian River County

District Health Insurance Plan

Financial Update Fiscal Year 2018-19 and 2019-20

1. The beginning fund balance as of June 30, 2018 was \$3.8M compared to \$4.6M as of June 30, 2019, or a \$759K increase or 20%. The fund balance reported as of June 2019, in the amount of \$4,488,588, increased in July 2019 by \$142,416 to \$4,631,004. This increase was to reflect prior year adjustments for revenue and expenses related to FY 2015-16 & FY 2016-17.
2. The projected fund balance as of June 30, 2020 is expected to be \$5.4M, or a \$735K increase or 16%
3. Black font represents actual figures for 2018-19 and blue font represents projections for 2019-20.
4. Subscriber and member counts are based on Florida Blue enrollment data and reflects retroactive updates.
5. The claims projections for 2019-20 are based on claims and enrollment from the most recent 12-month period and are adjusted for trends and seasonality.
6. Administrative fees include the following:
 - a. FL Blue ASO (Administrative Service Only)
 - b. Amwins ASO (Administrative Services Only)
 - c. Aon Rx (prescription) Coalition
 - d. WageWorks/Chard Snyder
 - e. Aetna EAP (Employee Assistance Program)
 - f. Healthcare Bluebook Admin
 - g. Explain My Benefits
7. Other expenditure Activities include:
 - a. Investment income,
 - b. EAP (Employee Assistance Program) board contribution
 - c. IBNR (incurred but not received) adjustment
 - d. Fiscal and staff services
 - e. PCORI (Patient Centered Outcomes Research Intake ACA-fee)
8. The 2018-19 rebates of \$1.1M were equal to 21% of pharmacy claims based on receipt of payments. Rebates earned per year are usually processed with a one-quarter lag on payments and cross fiscal years. For 2019-20 projected rebates are \$1.5M, or 27% of pharmacy claims.

9. The projection for 19-20 include a board transfer of \$1.1M anticipated to occur in January 2020 and is reflected under premium equivalents for that month.
10. 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.
11. Variances noted for October include an increase in administrative fees (\$15K) , related to the completion of the dependent audit and increase in Clinic fees (\$23K) due to additional payroll period included for salaries (\$43K) and a catch up for unbilled janitorial services (\$6K), offset by lower than average lab fees (\$23K).

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



	Subscribers	Members	Med Claims	Rx Claims	Admin Fees	Stop Loss Fees	Clinic Fees	Other Activities	Rx Rebates	EGWP Subsidy	Stop Loss Recoveries	Total Expenses	Premium Equivalents	Gain/(Loss)	Fund Balance
Jun-18															\$3,871,346
Jul-18	1,791	3,486	\$1,159,757	\$382,436	\$114,961	\$68,831	\$156,513	\$308	\$0	-\$33,345	\$0	\$1,849,460	\$1,539,963	-\$309,497	\$3,561,849
Aug-18	1,755	3,412	\$1,068,761	\$455,002	\$118,884	\$61,869	\$155,934	-\$13,510	\$0	-\$10,364	-\$14,276	\$1,822,300	\$1,492,339	-\$329,960	\$3,231,889
Sep-18	1,738	3,384	\$861,322	\$378,495	\$113,848	\$62,862	\$153,274	-\$62,616	-\$30,177	-\$9,593	-\$19,851	\$1,447,563	\$1,483,055	\$35,491	\$3,267,381
Oct-18	1,864	3,534	\$691,773	\$476,583	\$114,924	\$63,008	\$194,231	-\$1,225	-\$52,079	-\$8,255	\$0	\$1,478,959	\$1,567,982	\$89,022	\$3,356,402
Nov-18	1,853	3,513	\$652,742	\$386,358	\$117,804	\$73,143	\$157,928	\$9,264	\$0	-\$49,088	\$0	\$1,348,151	\$1,565,082	\$216,931	\$3,573,332
Dec-18	1,853	3,503	\$787,157	\$476,019	\$116,634	\$67,765	\$158,339	\$11,908	-\$217,396	-\$43,009	\$0	\$1,357,417	\$1,561,833	\$204,416	\$3,777,748
Jan-19	1,847	3,473	\$868,203	\$428,935	\$114,485	\$67,984	\$144,797	\$8,593	-\$55,615	-\$63,758	\$0	\$1,513,624	\$1,555,207	\$41,583	\$3,819,331
Feb-19	1,839	3,462	\$526,828	\$391,206	\$126,826	\$67,874	\$159,402	-\$398	-\$851	-\$8,376	\$0	\$1,262,511	\$1,548,317	\$285,806	\$4,105,135
Mar-19	1,839	3,457	\$770,890	\$396,270	\$114,827	\$67,289	\$155,456	-\$28,308	-\$344,527	-\$8,418	\$0	\$1,123,479	\$1,547,641	\$424,162	\$4,529,298
Apr-19	1,829	3,440	\$893,039	\$477,085	\$121,995	\$57,082	\$153,701	-\$17,437	-\$55,035	-\$44,740	\$0	\$1,585,690	\$1,552,268	-\$33,422	\$4,495,876
May-19	1,833	3,437	\$959,195	\$420,601	\$111,485	\$66,228	\$169,234	-\$105,300	-\$10,446	-\$8,895	\$0	\$1,602,103	\$1,518,434	-\$83,669	\$4,412,208
Jun-19	1,789	3,373	\$743,634	\$478,919	\$114,181	\$67,362	\$143,868	\$225,644	-\$309,919	-\$9,653	-\$17,915	\$1,436,122	\$1,512,500	\$76,378	\$4,488,588
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	1,775	3,350	\$989,893	\$606,533	\$121,690	\$63,995	\$154,524	-\$15,626	-\$179,924	-\$250,237	\$0	\$1,490,848	\$1,499,095	\$8,247	\$4,639,251
Aug-19	1,745	3,297	\$986,944	\$436,529	\$104,904	\$53,730	\$158,641	\$25,887	\$0	-\$8,505	-\$270,615	\$1,487,515	\$1,471,650	-\$15,865	\$4,623,387
Sep-19	1,739	3,290	\$947,150	\$543,929	\$100,511	\$59,594	\$149,946	-\$76,975	-\$275,750	-\$8,813	-\$18,716	\$1,420,876	\$1,457,182	\$36,306	\$4,659,693
Oct-19	1,817	3,407	\$1,088,564	\$430,738	\$122,247	\$55,377	\$172,715	-\$1,982	-\$54,875	-\$8,681	\$0	\$1,804,102	\$1,519,980	-\$284,122	\$4,375,571
Nov-19	1,821	3,419	\$781,754	\$395,592	\$108,650	\$63,143	\$166,521	\$1,061	\$0	\$0	\$0	\$1,516,722	\$1,532,302	\$15,580	\$4,391,151
Dec-19	1,821	3,420	\$1,059,980	\$558,973	\$138,348	\$60,733	\$159,089	\$12,185	-\$234,129	-\$177,392	\$0	\$1,577,786	\$1,526,890	-\$50,896	\$4,340,255
Jan-20	1,814	3,407	\$814,635	\$419,566	\$108,244	\$60,739	\$162,866	\$25,035	\$0	-\$57,174	\$0	\$1,533,911	\$2,626,570	\$1,092,659	\$5,432,914
Feb-20	1,806	3,392	\$847,074	\$436,376	\$107,774	\$60,475	\$162,159	\$25,035	\$0	-\$6,985	\$0	\$1,631,908	\$1,519,944	-\$111,964	\$5,320,950
Mar-20	1,806	3,392	\$1,005,624	\$518,176	\$107,774	\$60,475	\$162,159	\$25,035	-\$307,899	-\$6,985	\$0	\$1,564,359	\$1,519,944	-\$44,415	\$5,276,535
Apr-20	1,796	3,372	\$918,377	\$473,331	\$107,130	\$60,114	\$161,191	\$25,035	\$0	-\$50,348	\$0	\$1,694,830	\$1,510,866	-\$183,964	\$5,092,571
May-20	1,799	3,379	\$840,975	\$433,540	\$107,311	\$60,216	\$161,463	\$25,035	\$0	-\$6,985	\$0	\$1,621,555	\$1,513,417	-\$108,138	\$4,984,433
Jun-20	1,753	3,292	\$1,024,197	\$528,119	\$104,609	\$58,700	\$157,398	\$25,035	-\$330,346	-\$27,009	\$0	\$1,540,703	\$1,475,314	-\$65,389	\$4,919,044
Total	1,791	3,368	\$11,305,167	\$5,781,402	\$1,339,192	\$717,291	\$1,928,671	\$94,759	-\$1,382,923	-\$609,114	-\$289,331	\$18,885,114	\$19,173,154	\$288,040	

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

YOY%	-1.5%	-2.5%	13.2%	12.3%	-4.4%	-9.4%	1.4%	252.0%	28.5%	104.7%	456.0%	5.9%	3.9%	N/A	N/A
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SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 CASH AND INVESTMENT REPORT FOR FY 19/20
 FOR THE MONTH ENDED November 30, 2019

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended November 30, 2019	For the FY Ended (CY) June 30, 2020
Cash:					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 30,457,566	37.5%	\$ 4,575	\$ 26,830
Total		\$ 30,457,566	37.5%	\$ 4,575	\$ 26,830
Directly Held Cash Equivalents:					
Florida Prime (SBA)	28 Days	\$ 13,574,067	16.7%	\$ 20,920	\$ 223,265
Florida PALM	52 Days	\$ 24,598,571	30.3%	\$ 18,621	\$ 89,197
Total		\$ 38,172,638	47.0%	\$ 39,540	\$ 312,462
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	\$ 12,549,779	15.4%	\$ 13,100	\$ 99,778
Total		\$ 12,549,779	15.4%	\$ 13,100	\$ 99,778
Total Cash and Investments		\$ 81,253,471	100.0%	\$ 57,215	\$ 439,070

* restricted to pay Debt Services/Custodial Agent for District

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 CASH AND INVESTMENT REPORT FOR FY 19/20
 FOR THE MONTH ENDED December 31, 2019

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended December 31, 2019	For the FY Ended (CY) June 30, 2020
Cash:					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 5,756,740	5.1%	\$ 12,409	\$ 39,239
Total		\$ 5,756,740	5.1%	\$ 12,409	\$ 39,239
Directly Held Cash Equivalents:					
Florida Prime (SBA)	28 Days	\$ 33,803,468	30.2%	\$ 43,336	\$ 266,601
Florida PALM	52 Days	\$ 44,666,158	39.9%	\$ 67,588	\$ 156,784
Florida PALM TERM	4/24/2020	\$ 15,115,000	13.5%	\$ -	\$ -
Total		\$ 93,584,627	70.1%	\$ 110,924	\$ 423,385
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	\$ 12,574,060	11.2%	\$ 24,284	\$ 124,062
Total		\$ 12,574,060	11.2%	\$ 24,284	\$ 124,062
Total Cash and Investments		\$ 111,988,915	86.5%	\$ 147,617	\$ 586,687

* restricted to pay Debt Services/Custodial Agent for District