

## MEMORANDUM

June 24, 2020

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

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

**SUBJECT:** May 2020 Financial Summary

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

### **General Fund**

- Revenues collected are 1% or \$1.5M lower than prior year.
- Revenues collected are 92% or \$145.5M of current years' budget.
- Expenditures are 3% or \$4.2M higher more than prior year due primarily due to board approved negotiated pay increases for all employees.
- Expenditures are 90% or \$150.1M 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 is in the adopted budget is at 5.27%. It is important to note that there are a number of factors that can influence the fund balance throughout the year, including FTE counts; pro-ration by the State; FTE calibrations, negotiations, etc.

### **Capital Fund**

- Revenues collected are 7% or \$2M higher than prior year due to approximately \$137K from Educational Security Grant Reimbursement and \$2.M in additional Local Property Tax.
- Revenues collected are 97% or \$31.2M of current years' budget.
- Expenditures are 16% or \$2.6M lower than prior year due to Health and Safety projects, due to timing of completion this fiscal year.
- Expenditures are running 30% or \$13.9M of current years' budget. COVID-19 has delayed the start of summer projects.

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

- Revenues collected are 10% or \$1.6M lower than prior year.
- Revenues collected are 64% or \$14.4M of current years' budget.
- Expenditures are 5% or \$856K lower than prior year.
- Expenditures are 69% or \$15.9M of current years' budget.

### **Group Insurance**

- Revenues collected are 2% or \$559K higher than prior year.
- Revenues collected are 96% or \$22.9M of current years' budget.
- Expenditures are 10% higher or \$1.9M than prior year primarily due to additional health and prescription claims.
- Expenditures are 91% or \$21.3M of current years' budget.
- Fund Balance is \$1.35M higher due to transfer from General and Claims are less due to Covid-19.

DKM: da  
M#047-20

cc: Ron Fagan  
Kim Copeman

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

REVENUE	TITLE DESCRIPTION	YEAR	BUDGETED	COLLECTED YTD	BALANCE	PERCENT COLLECTED
Revenue						
31xx	ROTC	2019 - 2020	\$ 125,000	\$ 128,231	\$ (3,231)	103%
32xx	FEDERAL THROUGH STATE AND LOCAL	2019 - 2020	\$ 500,000	\$ 187,074	\$ 312,926	37%
33xx	REVENUES FROM STATE SOURCES	2019 - 2020	\$ 48,052,524	\$ 44,193,183	\$ 3,859,340	92%
34xx	REVENUES FROM LOCAL SOURCES	2019 - 2020	\$ 101,283,088	\$ 98,415,343	\$ 2,867,745	97%
36xx	TRANSFERS	2019 - 2020	\$ 6,067,028	\$ 1,154,033	\$ 4,912,995	19%
37xx	WORKERS COMP REIMB	2019 - 2020	\$ 1,037,609	\$ 1,101,360	\$ (63,751)	106%
<b>Total Revenue</b>			<b>Grand Totals \$ 157,065,248</b>	<b>\$ 145,179,224</b>	<b>\$ 11,886,024</b>	<b>92%</b>

FUNCTION	TITLE DESCRIPTION	YEAR	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED YTD	BALANCE	PERCENT EXPENDED
Appropriations/Expenditures								
5000	INSTRUCTIONAL	2019 - 2020	106,417,553	21,280	3,905,563	96,053,441	6,437,269	90%
61xx	HEALTH SERVICES	2019 - 2020	4,402,083	-	314,790	3,946,196	141,097	90%
62xx	INSTRUCTIONAL MEDIA	2019 - 2020	2,254,239	141	79,229	1,981,587	193,283	88%
63xx	INSTRUCTIONAL CUR & DEV SERVICES	2019 - 2020	4,897,774	360	320,111	4,535,924	41,379	93%
64xx	INSTRUCTIONAL STAFF TRAINING SERVICES	2019 - 2020	1,770,098	-	67,646	1,480,788	221,664	84%
65xx	INSTRUCTIONAL RELATED TECHNOLOGY	2019 - 2020	1,649,976	-	37,405	1,519,655	92,916	92%
71xx	BOARD	2019 - 2020	1,096,780	25,366	125,719	784,824	160,871	72%
72xx	GENERAL ADMINISTRATION	2019 - 2020	1,011,891	-	40,544	778,756	192,590	77%
73xx	SCHOOL ADMINISTRATION	2019 - 2020	9,457,281	1,351	766,367	8,642,603	46,961	91%
74xx	FACILITIES ACQ & CONSTRUCTION	2019 - 2020	702,687	106	57,129	644,524	928	92%
75xx	FISCAL SERVICES	2019 - 2020	1,390,205	32	146,912	1,231,477	11,783	89%
76xx	FOOD SERVICE	2019 - 2020	23,423	-	-	23,423	-	0%
77xx	STAFF SERVICES	2019 - 2020	2,621,907	40	281,299	2,210,823	129,745	84%
78xx	PUPIL TRANSPORTATION	2019 - 2020	5,549,031	8,669	264,730	4,857,723	417,908	88%
79xx	OPERATION OF PLANT	2019 - 2020	14,099,384	(13,213)	611,445	12,570,337	930,816	89%
81xx	MAINTENANCE OF PLANT	2019 - 2020	3,943,556	-	350,235	3,525,844	67,477	89%
82xx	ADMIN TECHNOLOGY SERVICES	2019 - 2020	4,929,394	-	246,235	3,765,196	917,963	76%
97xx	TRANSFER OF FUNDS	2019-2020	1,355,626	-	-	1,579,906	(224,281)	117%
<b>Total Appropriations/Expenses</b>			<b>Grand Totals \$ 167,572,887</b>	<b>\$ 44,132</b>	<b>\$ 7,615,359</b>	<b>\$ 150,133,027</b>	<b>\$ 9,780,369</b>	<b>90%</b>

EXCESS (DEFICIT) OF REVENUES \$ (10,507,639) \$ (4,953,803)

BEGINNING FUND BALANCE - (does not include non-spendable inventory of 331,214.24) \$ 18,396,777 \$ 18,396,777  
ENDING FUND BALANCE FOR THE PERIOD \$ 7,889,138 \$ 13,442,975

PERCENTAGE OF UNASSIGNED BUDGETED FUND BALANCE	5.22%
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\$ 157,792,518

<b>Fund</b>	<b>Beginning Year Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Income/Loss</b>	<b>Ending Fund Balance</b>
General Fund (1)	\$ 18,396,777	\$ 145,179,224	\$ 150,133,027	\$ (4,953,803)	\$ 13,442,975 (2)
Debt Service Funds	11,410,959	5,351,183	4,046,194	1,304,988	12,715,948
Capital Projects Funds	15,432,502	31,253,699	13,933,876	17,319,822	32,752,324
Special Revenue Funds:					
Food Service	1,147,845	6,322,640	7,819,440	(1,496,800)	(348,954) (3)
Other-Grants	48,216	8,153,766	8,151,344	2,422	50,638
Total Special Revenue	1,196,061	14,476,406	15,970,784	(1,494,377)	(298,316)
Internal Service Funds (Self Insurance)	4,631,004	22,990,436	21,323,702	1,666,733	6,297,737
Enterprise Fund (Extended day)	893,323	1,190,448	803,041	387,408	1,280,730
<b>Grand Totals</b>	<b>\$ 51,960,626</b>	<b>\$ 220,441,396</b>	<b>\$ 206,210,625</b>	<b>\$ 14,230,772</b>	<b>\$ 66,191,398</b>

- (1) General Fund In August 2019, the District issued a TAN (Tax Anticipation Note) in the amount of \$14.9M to assist with cash flow requirements. The TAN matured on April 30, 2020. The total repayment cost including related interest expense was \$15,114,281 compared to the proceeds and interest earned of \$15,090,534. This resulted in a net cost to the District of \$23,747 or 0.238% (less the 25 bps-basis points). This means the District was able to insure sufficient cash was available to meet the ongoing district operational needs for less than one-quarter of 1 percent. After a review of actual cash balances and trends over the last 12 months, the District does not anticipate a TAN will be required for 2020-21.
- (2) Projected GF Balance Nearing the end of June, payroll has completed fiscal year contracts. Payroll will have one more accrual run summer pay. Accounts Payable last run will be June 30 and one accrual in early July. The anticipated revenues, expenditures and remaining available budget to fund balance is projected to be between \$16M and \$18M.
- (3) Food Service Food Service Fund experienced an increase in expenditures due to CWA MOU and a decrease in student lunch collections mid-March to close of school. Additional revenue of \$400,000 for claims from Department of Agriculture and booking of commodities estimated at \$500,000 for total of \$900,000 for the month of June.

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

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
GENERAL FUND (1XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	45,203,503.00	-	1,750,550.91	43,072,735.50	380,216.59
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	12,250,968.29	-	490,927.72	11,753,382.53	6,588.04
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	16,130,414.83	2,516.00	319,127.99	14,504,874.26	1,303,896.58
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,165,229.93	3,210.32	36,351.92	9,24,286.63	1,201,381.06
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	25,938.68	-	1,536.51	8,460.15	15,942.02
	5100 : BASIC (K-12)	OTHER- OTHER	3,235,921.96	-	96,435.81	2,881,256.80	258,229.35
	5101 : SUMMER SCHOOL-BASIC ED	SALARIES- SALARIES	620,866.63	-	-	-	620,866.63
	5101 : SUMMER SCHOOL-BASIC ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	2,332.97	-	-	126.64	2,206.33
	5101 : SUMMER SCHOOL-BASIC ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	19,510.28	-	310.05	-	19,200.23
	5102 : SAC-BASIC K-12 ED	SALARIES- SALARIES	7,537.46	-	65.22	5,825.80	1,646.44
	5102 : SAC-BASIC K-12 ED	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	539.95	-	-	1,054.69	(514.74)
	5102 : SAC-BASIC K-12 ED	PURCHASED SERVICES- PURCHASED SERVICES	55,730.50	-	-	45,140.21	10,590.29
	5102 : SAC-BASIC K-12 ED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	181,909.87	-	(0.34)	30,849.91	151,060.30
	5102 : SAC-BASIC K-12 ED	CAPITAL OUTLAY- CAPITAL OUTLAY	8,676.45	-	379.24	6,680.31	1,616.90
	5102 : SAC-BASIC K-12 ED	OTHER- OTHER	4,038.33	-	-	4,038.33	-
	5103 : TECHNOLOGY-BASIC EDUCATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	135.39	-	-	-	135.39
	5104 : CLUBS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16.77	-	-	2.29	14.48
	5104 : CLUBS	OTHER- OTHER	550.04	-	-	75.00	475.04
	5105 : TEXTBOOKS-STATE ADOPTED	SALARIES- SALARIES	1,700.00	-	-	-	1,700.00
	5105 : TEXTBOOKS-STATE ADOPTED	PURCHASED SERVICES- PURCHASED SERVICES	173,996.00	-	-	157,634.96	16,361.04
	5105 : TEXTBOOKS-STATE ADOPTED	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,269,721.83	-	12,659.31	692,748.29	564,314.23
	5106 : TEXTBOOKS-FLEXIBILITY	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	38,420.92	-	-	8,144.95	30,275.97
	5107 : SCIENCE LAB MATERIALS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,062.49	-	28.52	11,277.01	32,756.96
	5107 : SCIENCE LAB MATERIALS	CAPITAL OUTLAY- CAPITAL OUTLAY	302.36	-	-	234.98	67.38
	5107 : SCIENCE LAB MATERIALS	OTHER- OTHER	27.50	-	27.50	-	-
	5108 : ADVANCED PLACEMENT	SALARIES- SALARIES	452,483.66	-	1,815.00	90,304.92	360,363.74
	5108 : ADVANCED PLACEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	129,420.76	-	556.75	17,522.09	111,341.92
	5108 : ADVANCED PLACEMENT	PURCHASED SERVICES- PURCHASED SERVICES	154,734.69	-	-	114,215.39	40,519.30
	5108 : ADVANCED PLACEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	314,920.66	-	160,636.45	96,484.83	57,799.38
	5108 : ADVANCED PLACEMENT	CAPITAL OUTLAY- CAPITAL OUTLAY	15,523.27	-	12,844.00	1,645.53	1,033.74
	5108 : ADVANCED PLACEMENT	OTHER- OTHER	1,925.70	-	-	495.00	1,430.70
	5109 : INTERNATIONAL BACCALAUREATE	SALARIES- SALARIES	94,810.28	-	639.54	15,354.02	78,816.72
	5109 : INTERNATIONAL BACCALAUREATE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,719.49	-	179.88	4,342.31	25,197.30
	5109 : INTERNATIONAL BACCALAUREATE	PURCHASED SERVICES- PURCHASED SERVICES	15,957.11	-	2,951.00	7,726.10	5,280.01
	5109 : INTERNATIONAL BACCALAUREATE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	33,486.79	-	5,234.50	5,488.66	22,763.63
	5109 : INTERNATIONAL BACCALAUREATE	CAPITAL OUTLAY- CAPITAL OUTLAY	2,000.00	-	-	2,000.00	-
	5109 : INTERNATIONAL BACCALAUREATE	OTHER- OTHER	76,918.21	-	-	73,823.54	3,094.67
	5111 : SAI - CHARTERS	PURCHASED SERVICES- PURCHASED SERVICES	503,982.00	-	-	461,666.40	42,315.60
	5112 : SAFE SCHOOLS - CHARTER	PURCHASED SERVICES- PURCHASED SERVICES	153,681.00	-	-	140,678.49	13,002.51
	5114 : ESOL TEACHERS (5100 FUNCTION)	SALARIES- SALARIES	211,043.57	-	8,396.89	202,646.69	(0.01)
	5114 : ESOL TEACHERS (5100 FUNCTION)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	51,619.40	-	2,072.80	49,546.59	0.00
	5120 : CLASS SIZE REDUCTION	PURCHASED SERVICES- PURCHASED SERVICES	2,440,413.00	-	-	2,238,960.78	201,452.22
	5123 : ATHLETICS	SALARIES- SALARIES	298,402.92	-	5,677.09	283,473.66	9,252.17
	5123 : ATHLETICS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	29,182.28	-	-	34,474.13	(5,291.85)
	5123 : ATHLETICS	PURCHASED SERVICES- PURCHASED SERVICES	14,374.36	-	122.74	13,329.54	922.08
	5123 : ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	74,780.97	16,952.99	2,545.34	53,626.52	1,656.12
	5123 : ATHLETICS	CAPITAL OUTLAY- CAPITAL OUTLAY	5,175.00	-	-	675.00	4,500.00
	5123 : ATHLETICS	OTHER- OTHER	2,110.56	-	-	1,607.33	503.23
	5130 : PERFORMING ARTS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	74.07	-	-	51.25	22.82
	5130 : PERFORMING ARTS	PURCHASED SERVICES- PURCHASED SERVICES	12,067.91	73.53	951.76	9,171.70	1,870.92
	5130 : PERFORMING ARTS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,612.27	-	-	14,013.28	3,598.99
	5130 : PERFORMING ARTS	OTHER- OTHER	9,385.65	-	-	7,855.50	1,530.15
	5200 : EXCEPTIONAL	SALARIES- SALARIES	11,362,149.99	-	512,691.87	10,791,813.45	57,644.66
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	3,361,431.09	-	151,369.97	3,185,069.01	24,992.11
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	754,924.37	225.00	163,753.29	508,910.59	82,035.49
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	525.58	-	-	173.89	351.69
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	55,722.19	-	3,475.02	11,590.38	40,656.79
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	6,171.50	-	132.61	5,641.30	397.59
	5200 : EXCEPTIONAL	OTHER- OTHER	237,024.77	-	175.00	226,557.34	10,292.43
	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	1,839,949.70	-	82,455.29	1,761,677.09	(4,182.68)
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	518,729.66	-	24,170.01	491,478.57	3,081.08
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	222,812.76	730.00	21,219.28	189,071.61	11,791.87
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	658,776.05	-	12,535.11	98,664.59	547,576.35
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	132,561.76	(2,427.39)	(3,407.45)	192,498.63	(54,102.03)
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	30,506.40	-	25.00	29,830.65	650.75
	5400 : ADULT GENERAL	SALARIES- SALARIES	59,989.88	-	1,053.82	45,337.74	13,598.32
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	16,994.51	-	445.08	12,286.70	4,262.73
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	12,545.61	-	57.48	5,958.27	6,529.86
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,378.67	-	-	538.69	2,839.98
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	425,420.63	-	15,981.26	343,254.06	66,185.31
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	115,598.78	-	4,550.66	95,428.69	15,619.43
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	2,972.29	-	1,469.93	1,167.07	335.29
	5500 : OTHER INSTRUCTION-PRE K	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,797.30	-	276.29	256.34	4,264.67
	5500 : OTHER INSTRUCTION-PRE K	OTHER- OTHER	1,383.25	-	-	1,939.15	(555.90)
	5900 : OTHER INSTRUCTION	SALARIES- SALARIES	3,668.12	-	108.60	2,685.03	874.49
	5900 : OTHER INSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	565.86	-	-	432.91	132.95
	5900 : OTHER INSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	990.00	-	-	990.00	-
	6100 : PUPIL PERSONNEL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	3.05	(3.05)
	6100 : PUPIL PERSONNEL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	-	-	-	100.00	(100.00)
	6110 : ATTENDANCE AND SOCIAL WORK	SALARIES- SALARIES	220,608.99	-	15,125.00	184,208.99	21,275.00
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	60,355.58	-	4,276.54	52,359.92	3,719.12
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	25,700.75	-	559.69	24,945.31	195.75
	6110 : ATTENDANCE AND SOCIAL WORK	ENERGY SERVICES- ENERGY SERVICES	682.43	-	-	542.45	139.98
	6110 : ATTENDANCE AND SOCIAL WORK	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	124.20	-	-	24.20	100.00
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	1,556,251.56	-	120,140.89	1,410,819.18	25,291.49
	6120 : GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	401,279.79	-	32,680.70	366,138.30	2,460.79
	6120 : GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	3,738.60	-	368.31	2,957.50	412.79
	6120 : GUIDANCE SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,609.86	-	-	2,650.83	959.03
	6120 : GUIDANCE SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	6,608.42	-	-	-	6,608.42
	6120 : GUIDANCE SERVICES	OTHER- OTHER	25,054.81	-	-	25,054.81	-
	6130 : HEALTH SERVICES	SALARIES- SALARIES	870,550.15	-	41,383.60	817,299.66	11,866.89
	6130 : HEALTH SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	322,890.29	-	13,810.51	283,453.67	25,626.11
	6130 : HEALTH SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	148,500.59	-	47,166.63	85,530.91	15,803.05
	6130 : HEALTH SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	16,475.04	-	1,308.96	12,551.05	2,651.03
	6130 : HEALTH SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	229.99	-	-	133.25	96.74
	6130 : HEALTH SERVICES	OTHER- OTHER	11,291.79	-	-	13,139.81	(1,848.02)
	6131 : HEALTH SERVICES - SUMMER	SALARIES- SALARIES	2,970.00	-	-	-	2,970.00
	6131 : HEALTH SERVICES - SUMMER	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	472.52	-	-	-	472.52
	6140 : PSYCHOLOGICAL SERVICES	SALARIES- SALARIES	573,971.04	-	30,194.30	526,951.36	16,825.38
	6140 : PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	139,780.57	-	7,496.84	136,706.39	(4,422.66)

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
	6140 : PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	127.90	-	8.29	116.71	2.90
	6140 : PSYCHOLOGICAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,506.00	-	270.00	-	3,236.00
	6150 : PARENTAL INVOLVEMENT	SALARIES- SALARIES	5,000.00	-	-	-	5,000.00
	6150 : PARENTAL INVOLVEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	875.50	-	-	-	875.50
	6150 : PARENTAL INVOLVEMENT	PURCHASED SERVICES- PURCHASED SERVICES	100.00	-	-	-	100.00
	6150 : PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,326.61	-	-	508.73	817.88
	6200 : INSTRUCTIONAL MEDIA	SALARIES- SALARIES	1,717,745.56	-	60,371.44	1,468,768.12	188,606.00
	6200 : INSTRUCTIONAL MEDIA	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	422,757.50	-	17,148.45	423,599.42	(17,990.37)
	6200 : INSTRUCTIONAL MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	6,080.90	-	1,151.49	4,539.56	389.85
	6200 : INSTRUCTIONAL MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	12,461.43	141.30	417.44	7,757.58	4,145.11
	6200 : INSTRUCTIONAL MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	5,034.40	-	58.36	4,235.37	740.67
	6200 : INSTRUCTIONAL MEDIA	OTHER- OTHER	19,268.35	-	-	28,417.25	(9,148.90)
	6210 : INSTRUCTIONAL MAT'L-MEDIA	PURCHASED SERVICES- PURCHASED SERVICES	1,167.70	-	-	1,091.45	76.25
	6210 : INSTRUCTIONAL MAT'L-MEDIA	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	3,285.40	-	6.96	3,067.99	210.45
	6210 : INSTRUCTIONAL MAT'L-MEDIA	CAPITAL OUTLAY- CAPITAL OUTLAY	66,438.13	-	74.46	40,109.83	26,253.84
	6300 : INSTRUCTION & CUR DEV SERVICES	SALARIES- SALARIES	3,808,748.86	-	244,704.57	3,548,940.23	15,104.06
	6300 : INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,047,364.07	-	69,064.20	974,160.85	4,139.02
	6300 : INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	17,581.53	-	3,663.34	4,614.54	9,303.65
	6300 : INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	11,014.65	359.75	2,678.70	4,181.62	3,794.58
	6300 : INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	4,278.98	-	-	4,027.00	251.98
	6301 : SUMMER SCHOOL - ADM & RST	SALARIES- SALARIES	8,498.31	-	-	-	8,498.31
	6301 : SUMMER SCHOOL - ADM & RST	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	287.14	-	-	-	287.14
	6400 : INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	1,154,989.22	-	51,437.47	1,050,952.64	52,599.11
	6400 : INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	318,106.35	-	14,346.75	291,007.35	12,752.25
	6400 : INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	222,914.29	-	867.54	102,477.00	119,569.75
	6400 : INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	17,659.76	-	-	4,960.99	12,698.77
	6400 : INSTR STAFF TRAINING SERVICES	OTHER- OTHER	18,545.47	-	-	9,607.75	8,937.72
	6402 : SAC-STAFF DEVELOPMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	(187.17)	-	-	92.94	(280.11)
	6402 : SAC-STAFF DEVELOPMENT	PURCHASED SERVICES- PURCHASED SERVICES	2,014.32	-	-	2,000.00	14.32
	6402 : SAC-STAFF DEVELOPMENT	OTHER- OTHER	2,842.10	-	-	2,772.50	69.60
	6408 : IB-INSTRUCTIONAL STAFF TRAININ	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1.54	-	-	1.54	-
	6408 : IB-INSTRUCTIONAL STAFF TRAININ	PURCHASED SERVICES- PURCHASED SERVICES	11,660.40	-	-	3,111.17	8,549.23
	6409 : IB - INSERVICE TRAINING	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1.65	-	-	-	1.65
	6409 : IB - INSERVICE TRAINING	PURCHASED SERVICES- PURCHASED SERVICES	1,108.75	-	-	751.46	357.29
	6409 : IB - INSERVICE TRAINING	OTHER- OTHER	11,255.66	-	-	10,175.00	1,080.66
	6410 : HRMD INSERVICE (ADMIN)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	-	-	-	1.27	(1.27)
	6410 : HRMD INSERVICE (ADMIN)	PURCHASED SERVICES- PURCHASED SERVICES	6,459.07	-	555.00	1,613.73	4,290.34
	6410 : HRMD INSERVICE (ADMIN)	OTHER- OTHER	1,023.00	-	-	-	1,023.00
	6452 : INSERVICE-TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	1,704.02	-	439.11	1,263.12	1.79
	6500 : INSTRUCTIONAL RELATED TECHNOL	SALARIES- SALARIES	426,443.43	-	26,462.60	367,556.41	32,424.42
	6500 : INSTRUCTIONAL RELATED TECHNOL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	109,968.92	-	8,122.67	102,249.99	(403.74)
	6500 : INSTRUCTIONAL RELATED TECHNOL	PURCHASED SERVICES- PURCHASED SERVICES	396,203.20	-	2,819.91	393,282.26	101.03
	6500 : INSTRUCTIONAL RELATED TECHNOL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	80.95	-	-	80.95	-
	6500 : INSTRUCTIONAL RELATED TECHNOL	CAPITAL OUTLAY- CAPITAL OUTLAY	716,879.62	-	-	656,085.00	60,794.62
	6500 : INSTRUCTIONAL RELATED TECHNOL	OTHER- OTHER	400.00	-	-	400.00	-
	7100 : BOARD	SALARIES- SALARIES	230,996.50	-	19,640.83	211,355.67	-
	7100 : BOARD	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	148,595.38	-	10,752.26	143,238.85	(5,395.73)
	7100 : BOARD	PURCHASED SERVICES- PURCHASED SERVICES	698,989.62	25,366.00	94,285.85	413,585.34	165,752.43
	7100 : BOARD	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,373.05	-	840.00	1,018.67	514.38
	7100 : BOARD	OTHER- OTHER	15,825.00	-	200.00	15,625.00	-
	7200 : GENERAL ADMINISTRATION	SALARIES- SALARIES	510,487.68	-	27,775.76	482,711.92	-
	7200 : GENERAL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	111,954.92	-	9,922.44	102,043.10	(10.62)
	7200 : GENERAL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	30,003.58	-	759.55	25,191.90	4,052.13
	7200 : GENERAL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	257.73	-	-	88.83	168.90
	7200 : GENERAL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	14,769.90	-	1,611.54	9,116.62	4,041.74
	7200 : GENERAL ADMINISTRATION	OTHER- OTHER	120,136.24	-	475.00	159,603.87	(39,942.63)
	7200 : GENERAL ADMINISTRATION	TRANSFERS TO DEBT SERVICE	224,280.63	-	-	-	224,280.63
	7300 : SCHOOL ADMINISTRATION	SALARIES- SALARIES	7,188,965.64	-	580,775.43	6,602,663.92	5,526.29
	7300 : SCHOOL ADMINISTRATION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	2,042,291.43	-	163,494.46	1,876,864.41	1,932.56
	7300 : SCHOOL ADMINISTRATION	PURCHASED SERVICES- PURCHASED SERVICES	131,449.47	1,249.48	18,434.81	96,145.04	15,620.14
	7300 : SCHOOL ADMINISTRATION	ENERGY SERVICES- ENERGY SERVICES	450.00	-	-	296.88	153.12
	7300 : SCHOOL ADMINISTRATION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	54,998.70	101.06	3,661.99	35,858.09	15,377.56
	7300 : SCHOOL ADMINISTRATION	CAPITAL OUTLAY- CAPITAL OUTLAY	3,403.33	-	-	2,650.42	752.91
	7300 : SCHOOL ADMINISTRATION	OTHER- OTHER	35,722.03	-	-	28,123.87	7,598.16
	7400 : FACILITIES ACQ & CONSTRUCTION	SALARIES- SALARIES	524,125.95	-	43,711.45	480,414.50	-
	7400 : FACILITIES ACQ & CONSTRUCTION	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	132,290.02	-	10,893.02	121,398.85	(1.85)
	7400 : FACILITIES ACQ & CONSTRUCTION	PURCHASED SERVICES- PURCHASED SERVICES	39,395.12	-	1,084.90	38,375.22	(65.00)
	7400 : FACILITIES ACQ & CONSTRUCTION	ENERGY SERVICES- ENERGY SERVICES	2,455.20	-	-	2,091.54	363.66
	7400 : FACILITIES ACQ & CONSTRUCTION	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,170.90	105.76	1,189.87	2,244.21	631.06
	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	250.00	-	250.00	-	-
	7500 : FISCAL SERVICES	SALARIES- SALARIES	909,163.11	-	77,935.56	830,851.30	376.25
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	263,120.13	-	21,359.76	241,950.19	(189.82)
	7500 : FISCAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	202,562.68	-	47,455.01	151,191.13	3,916.54
	7500 : FISCAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,653.62	32.36	161.73	3,594.31	865.22
	7500 : FISCAL SERVICES	OTHER- OTHER	10,705.00	-	-	3,889.85	6,815.15
	7600 : FOOD SERVICE	SALARIES- SALARIES	21,778.58	-	-	21,778.58	-
	7600 : FOOD SERVICE	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,644.76	-	-	1,644.76	-
	7720 : INFORMATION SERVICES	SALARIES- SALARIES	122,816.22	-	19,447.34	103,368.88	-
	7720 : INFORMATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	34,217.16	-	5,451.17	28,765.99	-
	7720 : INFORMATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	14,852.18	-	428.20	2,351.66	12,072.32
	7720 : INFORMATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	617.02	-	-	26.97	590.05
	7730 : STAFF SERVICES	SALARIES- SALARIES	894,562.53	-	75,808.93	809,127.22	9,626.38
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	257,827.21	-	22,202.66	234,704.04	920.51
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	243,700.97	-	12,430.45	203,184.80	28,085.72
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	77.54	-	-	76.55	0.99
	7730 : STAFF SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,171.12	39.62	229.60	6,671.50	2,230.40
	7730 : STAFF SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	460.00	-	-	25.00	435.00
	7730 : STAFF SERVICES	OTHER- OTHER	3,793.00	-	-	3,508.00	285.00
	7731 : STAFF SERVICES- RECRUITMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	11.64	-	-	1.72	9.92
	7731 : STAFF SERVICES- RECRUITMENT	PURCHASED SERVICES- PURCHASED SERVICES	3,988.68	-	-	3,606.09	382.59
	7731 : STAFF SERVICES- RECRUITMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,322.18	-	-	1,249.68	72.50
	7731 : STAFF SERVICES- RECRUITMENT	OTHER- OTHER	8,743.00	-	-	8,493.00	250.00
	7752 : TESTING & ASSESSMENT	PURCHASED SERVICES- PURCHASED SERVICES	70,000.00	-	62,153.00	7,847.00	-
	7752 : TESTING & ASSESSMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	293.54	-	-	-	293.54
	7760 : INTERNAL SERVICES	SALARIES- SALARIES	640,916.09	-	52,896.68	588,005.29	14.12
	7760 : INTERNAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	195,259.93	-	16,055.13	179,224.33	(19.53)
	7760 : INTERNAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	85,110.88	-	11,713.03	69,988.90	3,408.95
	7760 : INTERNAL SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,301.09	-	61.79	4,929.16	310.14
	7760 : INTERNAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	28,801.03	-	2,405.24	(44,364.96)	70,760.75
	7760 : INTERNAL SERVICES	OTHER- OTHER	63.92	-	15.98	31.96	15.98
	7800 : PUPIL TRANSPORTATION SERVICES	SALARIES- SALARIES	3,321,344.79	-	160,902.32	3,009,810.55	150,631.92
	7800 : PUPIL TRANSPORTATION SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,121,439.46	-	54,173.56	1,043,006.41	24,259.49
	7800 : PUPIL TRANSPORTATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	153,239.38	1,596.00	7,060.78	105,027.08	39,555.52
	7800 : PUPIL TRANSPORTATION SERVICES	ENERGY SERVICES- ENERGY SERVICES	541,493.16	-	18,405.09	350,771.49	172,316.58
	7800 : PUPIL TRANSPORTATION SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	178,784.38	-	21,665.97	132,154.85	24,963.56
	7800 : PUPIL TRANSPORTATION SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	3,559.72	-	-	1,388.76	2,170.96
	7800 : PUPIL TRANSPORTATION SERVICES	OTHER- OTHER	86,447.28	-	-	84,177.28	2,270.00
	7801 : SUMMER SCHOOL-TRANSPORTATION	SALARIES- SALARIES	-	-	-	31,442.83	(31,442.83)

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
	7801 : SUMMER SCHOOL-TRANSPORTATION	EMPLOYEE BENEFITS- PAYROLL DEDUCTIONS	-	-	-	5,231.18	(5,231.18)
	7801 : SUMMER SCHOOL-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	2,000.00	-	-	-	2,000.00
	7802 : SAC-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	5,283.64	60.00	52.50	3,660.00	1,511.14
	7804 : CLUBS-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	1,478.04	-	134.50	(1,083.33)	2,426.87
	7823 : ATHLETICS-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	85,132.12	6,022.50	3,236.68	56,356.85	19,516.09
	7824 : ACADEMIC TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	6,421.00	30.00	-	4,471.04	1,919.96
	7830 : BAND-TRANSPORTATION	PURCHASED SERVICES- PURCHASED SERVICES	42,407.61	960.00	(901.00)	31,308.40	11,040.21
	7900 : OPERATION OF PLANT	SALARIES- SALARIES	4,220,055.15	-	328,926.06	3,868,846.83	22,282.26
	7900 : OPERATION OF PLANT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,448,717.91	-	112,109.90	1,325,886.89	10,721.12
	7900 : OPERATION OF PLANT	PURCHASED SERVICES- PURCHASED SERVICES	3,949,327.63	(13,160.22)	123,910.74	3,718,759.21	119,817.90
	7900 : OPERATION OF PLANT	ENERGY SERVICES- ENERGY SERVICES	3,986,787.57	(52.56)	-	3,262,133.12	724,707.01
	7900 : OPERATION OF PLANT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	374,153.01	-	41,305.26	292,534.77	40,312.98
	7900 : OPERATION OF PLANT	CAPITAL OUTLAY- CAPITAL OUTLAY	16,772.22	-	171.82	15,764.76	835.64
	7900 : OPERATION OF PLANT	OTHER- OTHER	2,169.00	-	-	1,800.00	369.00
	7911 : AUDITORIUM DIR - VBHS & SRHS	SALARIES- SALARIES	78,814.43	-	3,536.50	65,489.14	9,788.79
	7911 : AUDITORIUM DIR - VBHS & SRHS	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	18,511.95	-	1,161.86	15,369.09	1,981.00
	7911 : AUDITORIUM DIR - VBHS & SRHS	PURCHASED SERVICES- PURCHASED SERVICES	1,506.58	-	322.46	1,184.12	-
	7911 : AUDITORIUM DIR - VBHS & SRHS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,568.97	-	-	2,568.97	-
	8100 : MAINTENANCE OF PLANT	SALARIES- SALARIES	2,582,575.17	-	181,878.46	2,400,527.86	168.85
	8100 : MAINTENANCE OF PLANT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	755,160.28	-	55,146.84	700,166.74	(153.30)
	8100 : MAINTENANCE OF PLANT	PURCHASED SERVICES- PURCHASED SERVICES	374,815.18	-	73,034.76	257,675.80	44,104.62
	8100 : MAINTENANCE OF PLANT	ENERGY SERVICES- ENERGY SERVICES	55,083.64	-	2,886.42	49,035.96	3,161.26
	8100 : MAINTENANCE OF PLANT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	161,897.47	-	35,505.32	109,965.96	16,426.19
	8100 : MAINTENANCE OF PLANT	CAPITAL OUTLAY- CAPITAL OUTLAY	3,198.68	-	260.08	2,618.75	319.85
	8100 : MAINTENANCE OF PLANT	OTHER- OTHER	609.00	-	-	159.35	449.65
	8123 : MAINTENANCE-ATHLETICS	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,216.70	-	1,523.50	5,693.20	3,000.00
	8200 : ADMIN TECHNOLOGY SERVICES	SALARIES- SALARIES	2,045,841.77	-	144,383.52	1,842,747.21	58,711.04
	8200 : ADMIN TECHNOLOGY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	559,425.69	-	38,357.50	495,913.73	25,154.46
	8200 : ADMIN TECHNOLOGY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	2,081,235.28	-	60,500.49	1,187,782.86	832,951.93
	8200 : ADMIN TECHNOLOGY SERVICES	ENERGY SERVICES- ENERGY SERVICES	2,268.25	-	-	1,402.88	865.37
	8200 : ADMIN TECHNOLOGY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,807.05	-	1,323.87	4,214.39	268.79
	8200 : ADMIN TECHNOLOGY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	234,396.33	-	1,669.78	232,715.14	11.41
	8200 : ADMIN TECHNOLOGY SERVICES	OTHER- OTHER	420.00	-	-	420.00	-
	9200 : DEBT SERVICE	OTHER- OTHER	-	-	-	224,280.63	(224,280.63)
	9700 : TRANSFER OF FUNDS	TRANSFER TO INTERNAL SERVICE FUND	1,355,625.60	-	-	1,355,625.60	-
<b>TOTAL General Fund</b>			<b>\$ 167,572,887.40</b>	<b>\$ 44,131.50</b>	<b>\$ 7,615,358.91</b>	<b>\$ 150,133,027.18</b>	<b>\$ 9,780,369.82</b>
DEBT SERVICE (2XX)	9200 : DEBT SERVICE	OTHER- OTHER	13,094,900.20	-	-	4,046,194.39	9,048,705.81
<b>TOTAL Debt Fund</b>			<b>\$ 13,094,900.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,046,194.39</b>	<b>\$ 9,048,705.81</b>
CAPITAL PROJECTS (3XX)	7400 : FACILITIES ACQ & CONSTRUCTION	CAPITAL OUTLAY- CAPITAL OUTLAY	29,334,734.05	34,006.93	6,248,111.46	8,994,771.78	14,057,843.88
	9700 : TRANSFER OF FUNDS	TRANSFERS- TRANSFERS	18,355,837.19	-	-	4,939,104.60	13,416,732.59
<b>TOTAL Capital Fund</b>			<b>\$ 47,690,571.24</b>	<b>\$ 34,006.93</b>	<b>\$ 6,248,111.46</b>	<b>\$ 13,933,876.38</b>	<b>\$ 27,474,576.47</b>
SPECIAL REVENUE (4XX)	5100 : BASIC (K-12)	SALARIES- SALARIES	1,730,743.12	-	38,444.54	1,187,335.56	504,963.02
	5100 : BASIC (K-12)	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	534,672.20	-	10,735.40	313,517.03	210,417.03
	5100 : BASIC (K-12)	PURCHASED SERVICES- PURCHASED SERVICES	122,635.77	-	-	89,930.95	32,704.82
	5100 : BASIC (K-12)	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	372,598.68	348.61	5,687.44	255,276.09	111,286.54
	5100 : BASIC (K-12)	CAPITAL OUTLAY- CAPITAL OUTLAY	23,254.77	-	-	605.00	22,649.77
	5100 : BASIC (K-12)	OTHER- OTHER	66,053.97	-	-	42,538.73	23,515.24
	5200 : EXCEPTIONAL	SALARIES- SALARIES	1,359,788.42	-	58,256.28	1,263,802.67	37,729.47
	5200 : EXCEPTIONAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	603,100.56	-	21,160.43	484,318.51	97,621.62
	5200 : EXCEPTIONAL	PURCHASED SERVICES- PURCHASED SERVICES	411,621.00	-	20,571.91	209,613.20	181,435.89
	5200 : EXCEPTIONAL	ENERGY SERVICES- ENERGY SERVICES	1,000.00	-	-	655.70	344.30
	5200 : EXCEPTIONAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	26,131.10	-	86.91	4,954.28	21,089.91
	5200 : EXCEPTIONAL	CAPITAL OUTLAY- CAPITAL OUTLAY	66,094.23	-	-	43,878.74	22,215.49
	5200 : EXCEPTIONAL	OTHER- OTHER	30,575.00	-	-	17,347.50	13,227.50
	5300 : VOCATIONAL-TECHNICAL	SALARIES- SALARIES	15,287.05	-	-	14,752.50	534.55
	5300 : VOCATIONAL-TECHNICAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	863.31	-	-	484.42	378.89
	5300 : VOCATIONAL-TECHNICAL	PURCHASED SERVICES- PURCHASED SERVICES	5,577.00	-	201.68	3,129.32	2,446.00
	5300 : VOCATIONAL-TECHNICAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	9,629.56	-	169.79	7,922.47	1,537.30
	5300 : VOCATIONAL-TECHNICAL	CAPITAL OUTLAY- CAPITAL OUTLAY	17,566.65	-	-	213.72	17,352.93
	5300 : VOCATIONAL-TECHNICAL	OTHER- OTHER	1,676.50	-	-	726.50	950.00
	5400 : ADULT GENERAL	SALARIES- SALARIES	107,339.37	-	3,327.65	96,886.31	7,125.41
	5400 : ADULT GENERAL	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	28,929.92	-	1,129.11	27,414.40	386.41
	5400 : ADULT GENERAL	PURCHASED SERVICES- PURCHASED SERVICES	9,653.00	-	-	9,653.00	-
	5400 : ADULT GENERAL	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	1,150.16	-	-	1,150.03	0.13
	5500 : OTHER INSTRUCTION-PRE K	SALARIES- SALARIES	114,659.95	-	2,053.58	59,280.24	53,326.13
	5500 : OTHER INSTRUCTION-PRE K	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	32,253.91	-	743.99	19,651.92	11,858.01
	5500 : OTHER INSTRUCTION-PRE K	PURCHASED SERVICES- PURCHASED SERVICES	1,000.00	-	-	227.97	772.03
	5500 : OTHER INSTRUCTION-PRE K	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	4,500.00	-	-	91.09	4,408.91
	5500 : OTHER INSTRUCTION-PRE K	OTHER- OTHER	5,000.00	-	-	586.40	4,413.60
	6100 : PUPIL PERSONNEL SERVICES	SALARIES- SALARIES	40.71	-	-	40.71	-
	6100 : PUPIL PERSONNEL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	7.08	-	-	7.08	-
	6100 : PUPIL PERSONNEL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	8,236.96	-	-	6,600.00	1,636.96
	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	-	6,879.95	157,583.36	4,885.94
	6110 : ATTENDANCE AND SOCIAL WORK	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	46,292.40	-	1,877.12	43,592.90	822.38
	6110 : ATTENDANCE AND SOCIAL WORK	PURCHASED SERVICES- PURCHASED SERVICES	82,000.00	-	-	214.83	81,785.17
	6120 : GUIDANCE SERVICES	SALARIES- SALARIES	192,194.60	-	9,874.24	181,509.51	806.85
	6120 : GUIDANCE SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	56,964.72	-	2,832.14	50,744.23	3,388.34
	6120 : GUIDANCE SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	7,523.03	-	-	5,250.25	2,272.78
	6140 : PSYCHOLOGICAL SERVICES	SALARIES- SALARIES	409,330.41	-	14,244.03	315,031.58	80,054.80
	6140 : PSYCHOLOGICAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	114,763.26	-	3,663.05	82,958.52	28,141.69
	6140 : PSYCHOLOGICAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	2,375.00	-	-	-	2,375.00
	6140 : PSYCHOLOGICAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,623.16	-	1,427.90	9,181.99	13.27
	6150 : PARENTAL INVOLVEMENT	SALARIES- SALARIES	26,520.85	-	-	8,773.45	17,747.40
	6150 : PARENTAL INVOLVEMENT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	4,923.49	-	-	1,613.14	3,310.35
	6150 : PARENTAL INVOLVEMENT	PURCHASED SERVICES- PURCHASED SERVICES	14,946.86	-	-	993.08	13,953.78
	6150 : PARENTAL INVOLVEMENT	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	44,455.88	-	-	17,958.96	26,496.92
	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	1,689,103.40	-	77,212.59	1,404,861.20	207,029.61
	6300 : INSTRUCTION & CUR DEV SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	453,978.74	-	20,215.09	371,757.24	62,006.41
	6300 : INSTRUCTION & CUR DEV SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	51,940.74	-	1,216.07	16,419.30	34,305.37
	6300 : INSTRUCTION & CUR DEV SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	10,933.24	-	-	507.05	10,426.19
	6300 : INSTRUCTION & CUR DEV SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	18,561.47	-	-	16,509.30	2,052.17
	6300 : INSTRUCTION & CUR DEV SERVICES	OTHER- OTHER	1,100.00	-	-	100.00	1,000.00
	6400 : INSTR STAFF TRAINING SERVICES	SALARIES- SALARIES	709,964.86	-	35,859.04	477,634.15	196,471.67
	6400 : INSTR STAFF TRAINING SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	179,618.57	-	9,011.49	117,656.22	52,950.86
	6400 : INSTR STAFF TRAINING SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	368,604.19	-	2,807.67	210,156.12	155,640.40
	6400 : INSTR STAFF TRAINING SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	56,421.90	-	3,677.50	8,380.25	44,364.15
	6400 : INSTR STAFF TRAINING SERVICES	OTHER- OTHER	57,629.81	-	-	22,129.51	35,500.30
	7200 : GENERAL ADMINISTRATION	OTHER- OTHER	430,011.47	-	-	316,488.29	113,523.18
	7600 : FOOD SERVICES	SALARIES- SALARIES	3,005,088.91	-	138,466.84	2,915,573.74	(48,951.67)
	7600 : FOOD SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	1,130,508.92	-	49,254.05	1,061,351.14	19,903.73
	7600 : FOOD SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	267,373.51	-	40,229.56	90,295.86	136,848.09

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
	7600 : FOOD SERVICES	ENERGY SERVICES- ENERGY SERVICES	351,040.37	-	13,625.69	195,741.28	141,673.40
	7600 : FOOD SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	5,294,370.80	-	317,308.16	2,727,549.02	2,249,513.62
	7600 : FOOD SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	1,141,651.54	-	-	480,885.71	660,765.83
	7600 : FOOD SERVICES	OTHER- OTHER	375,209.19	-	-	267,191.37	108,017.82
	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	-	-	7,478.97	2,888.04
	7601 : SUMMER SCHOOL-FOOD SERVICE	PURCHASED SERVICES- PURCHASED SERVICES	410.00	-	-	66.04	343.96
	7601 : SUMMER SCHOOL-FOOD SERVICE	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	387,245.68	-	-	29,369.05	357,876.63
	7601 : SUMMER SCHOOL-FOOD SERVICE	OTHER- OTHER	-	-	-	55.70	(55.70)
	7730 : STAFF SERVICES	SALARIES- SALARIES	10,000.00	-	-	-	10,000.00
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	240.00	-	-	-	240.00
	7800 : PUPIL TRANSPORTATION SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,000.00	-	-	-	1,000.00
	7800 : PUPIL TRANSPORTATION SERVICES	OTHER- OTHER	126,209.02	6,060.00	22.97	6,893.34	113,232.71
	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	133,419.61	-	2,419.57	117,995.54	13,004.50
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	27,982.61	-	735.45	24,040.54	3,206.62
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	2,500.00	-	-	-	2,500.00
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	2,323.28	-	-	1,377.28	946.00
	9100 : COMMUNITY SERVICES	OTHER- OTHER	440.51	-	-	440.51	-
<b>TOTAL Special Fund</b>			<b>\$ 23,276,650.86</b>	<b>\$ 6,408.61</b>	<b>\$ 915,432.88</b>	<b>\$ 15,970,783.77</b>	<b>\$ 6,384,025.60</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	-	3,333.23	43,559.11	21,087.66
	7500 : FISCAL SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	13,745.47	-	861.44	12,085.78	798.25
	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	-	8,294.11	91,235.39	586.50
	7730 : STAFF SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	30,700.00	-	2,523.76	28,103.77	72.47
	7730 : STAFF SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	6,160.00	-	110.86	2,691.59	3,357.55
	7730 : STAFF SERVICES	ENERGY SERVICES- ENERGY SERVICES	5,150.00	-	-	4,427.09	722.91
	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	3,243,887.00	-	-	2,963,553.13	280,333.87
	7790 : OTHER CENTRAL SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	1,706,525.00	-	15,605.00	1,265,207.43	425,712.57
	7790 : OTHER CENTRAL SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	34,550.00	-	-	23,596.07	10,953.93
	7790 : OTHER CENTRAL SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	3,500.00	-	-	1,368.41	2,131.59
	7790 : OTHER CENTRAL SERVICES	OTHER- OTHER	18,309,938.00	-	-	16,887,087.90	1,422,850.10
	7900 : OPERATION OF PLANT	SALARIES- SALARIES	600.00	-	-	-	600.00
	7900 : OPERATION OF PLANT	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	190.00	-	-	-	190.00
	7900 : OPERATION OF PLANT	OTHER- OTHER	30.00	-	-	-	30.00
<b>TOTAL Internal Service</b>			<b>\$ 23,541,536.47</b>	<b>\$ -</b>	<b>\$ 30,728.40</b>	<b>\$ 21,323,702.47</b>	<b>\$ 2,187,105.60</b>
ENTERPRISE FUNDS (9XX)	9100 : COMMUNITY SERVICES	SALARIES- SALARIES	737,247.30	-	14,187.08	595,338.77	127,721.45
	9100 : COMMUNITY SERVICES	EMPLOYEE BENEFITS - PAYROLL DEDUCTIONS	154,454.92	-	4,608.78	122,662.11	27,184.03
	9100 : COMMUNITY SERVICES	PURCHASED SERVICES- PURCHASED SERVICES	82,802.70	4,920.00	8,504.37	43,327.80	26,050.53
	9100 : COMMUNITY SERVICES	MATERIALS & SUPPLIES- MATERIALS & SUPPLIES	53,976.57	(0.39)	1,790.27	37,648.55	14,538.14
	9100 : COMMUNITY SERVICES	CAPITAL OUTLAY- CAPITAL OUTLAY	11,365.25	-	-	3,963.36	7,401.89
	9100 : COMMUNITY SERVICES	OTHER- OTHER	501.00	-	-	100.00	401.00
<b>TOTAL Enterprise Fund</b>			<b>\$ 1,040,347.74</b>	<b>\$ 4,919.61</b>	<b>\$ 29,090.50</b>	<b>\$ 803,040.59</b>	<b>\$ 203,297.04</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 276,216,893.91</b>	<b>\$ 89,466.65</b>	<b>\$ 14,838,722.13</b>	<b>\$ 206,210,624.78</b>	<b>\$ 55,078,080.33</b>

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

Fund	Revenue				% Collected
	Code	Budget Amount	Total Collected	Balance	
General Fund (1XX)	3191	\$ 125,000.00	\$ 128,231.25	\$ (3,231.25)	102.6%
	3202	500,000.00	127,768.09	372,231.91	25.6%
	3299	-	59,306.00	(59,306.00)	0.0%
	3310	26,214,008.00	24,303,047.00	1,910,961.00	92.7%
	3315	997,510.00	914,386.00	83,124.00	91.7%
	3317	66,000.00	66,000.00	-	100.0%
	3323	10,105.00	-	10,105.00	0.0%
	3343	175,288.00	145,257.13	30,030.87	82.9%
	3344	17,794.00	16,323.00	1,471.00	91.7%
	3355	19,247,224.00	17,620,065.00	1,627,159.00	91.5%
	3361	676,169.00	676,169.00	-	0.0%
	3371	561,466.62	394,143.15	167,323.47	70.2%
	3399	86,959.00	57,793.00	29,166.00	66.5%
	3411	87,274,912.00	85,964,472.79	1,310,439.21	98.5%
	3412	-	41,025.44	(41,025.44)	0.0%
	3414	9,614,386.00	9,406,431.29	207,954.71	97.8%
	3421	350,000.00	-	350,000.00	0.0%
	3425	10,633.00	146,742.51	(136,109.51)	1380.1%
	3431	501,725.58	521,793.33	(20,067.75)	104.0%
	3440	1,413,638.58	874,561.02	539,077.56	61.9%
	3461	12,000.00	9,120.00	2,880.00	76.0%
	3462	135,000.00	135,688.76	(688.76)	100.5%
	3464	6,500.00	6,859.44	(359.44)	105.5%
	3465	78,000.00	68,900.29	9,099.71	88.3%
	3466	1,000.00	-	1,000.00	0.0%
	3467	7,500.00	4,952.50	2,547.50	66.0%
	3469	27,000.00	26,180.01	819.99	97.0%
	3473	230,000.00	27,248.56	202,751.44	11.8%
	3491	95,000.00	86,475.58	8,524.42	91.0%
	3494	540,878.00	316,488.29	224,389.71	58.5%
	3495	737,537.07	569,495.81	168,041.26	77.2%
	3497	6,000.00	21,482.82	(15,482.82)	0.0%
	3498	-	485.55	(485.55)	0.0%
	3499	241,378.00	186,939.29	54,438.71	77.4%
	3630	6,067,027.51	1,154,032.51	4,912,995.00	19.0%
	3730	50,000.00	32,498.53	17,501.47	65.0%
	3740	50.00	6,923.23	(6,873.23)	0.0%
	3741	-	1,899.33	(1,899.33)	0.0%
	3742	880,797.38	953,277.63	(72,480.25)	0.0%
	3795	106,761.30	106,761.30	-	0.0%
<b>TOTAL General Fund</b>		<b>\$ 157,065,248.04</b>	<b>\$ 145,179,224.43</b>	<b>\$ 11,886,023.61</b>	<b>92.4%</b>
DEBT SERVICE (2XX)	3199	1,422,610.90	1,433,272.86	-10,661.96	100.7%
	3322	552,850.00	-	552,850.00	0.0%
	3431	123,000.00	116,034.17	6,965.83	94.3%
	3433	-	16,803.76	-16,803.76	100.0%
	3630	12,288,809.68	3,785,072.09	8,503,737.59	30.8%
<b>TOTAL Debt Fund</b>		<b>\$ 14,387,270.58</b>	<b>\$ 5,351,182.88</b>	<b>\$ 9,036,087.70</b>	<b>37.2%</b>



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

CAPITAL PROJECTS (3XX)	3321	110,013.00	-	110,013.00	0.0%
	3391	-	-		
	3397	1,214,934.00	1,071,906.00	143,028.00	88.2%
	3399	156,107.57	156,107.57	0.00	100.0%
	3412	12,009.29	12,009.29	0.00	0.0%
	3413	28,671,127.85	28,219,568.43	451,559.42	98.4%
	3431	363,447.86	363,447.48	0.38	100.0%
	3496	1,700,000.00	1,399,584.00	300,416.00	82.3%
	3497	59.90	59.90	0.00	100.0%
	3740	31,016.10	31,016.10	0.00	100.0%
<b>TOTAL Capital Fund</b>		<b>\$ 32,258,715.57</b>	<b>\$ 31,253,698.77</b>	<b>\$ 1,005,016.80</b>	<b>96.9%</b>
SPECIAL REVENUE (4XX)	3201	195,728.16	160,762.28	34,965.88	82.1%
	3221	153,962.13	140,962.15	12,999.98	91.6%
	3224	152,385.18	108,111.00	44,274.18	70.9%
	3225	703,032.35	501,311.69	201,720.66	71.3%
	3230	4,192,597.12	3,280,206.58	912,390.54	78.2%
	3240	5,316,328.56	3,548,560.63	1,767,767.93	66.7%
	3242	242,220.01	198,459.07	43,760.94	81.9%
	3261	6,051,519.14	3,726,609.63	2,324,909.51	61.6%
	3262	1,617,429.26	1,117,951.56	499,477.70	69.1%
	3263	1,032,986.21	243,420.73	789,565.48	23.6%
	3265	533,017.00	-	533,017.00	0.0%
	3267	457,000.00	272,278.54	184,721.46	59.6%
	3280	46,444.25	42,514.62	3,929.63	91.5%
	3293	235,195.99	167,047.41	68,148.58	71.0%
	3299	7,927.95	5,830.73	2,097.22	73.5%
	3337	42,172.00	34,191.00	7,981.00	81.1%
	3338	56,134.00	47,515.00	8,619.00	84.6%
	3431	20,000.00	4,887.29	15,112.71	24.4%
	3440	250.00	250.00	0.00	100.0%
	3451	863,867.50	440,177.40	423,690.10	51.0%
	3452	163,917.50	44,776.70	119,140.80	27.3%
	3453	14,175.00	4,976.95	9,198.05	35.1%
	3454	430,740.00	361,868.76	68,871.24	84.0%
	3455	39,433.50	-	39,433.50	0.0%
	3456	2,300.00	-	2,300.00	0.0%
	3457	4,600.00	10,477.02	-5,877.02	227.8%
	3495	-	13,259.74	-13,259.74	100.00%
<b>TOTAL Special Fund</b>		<b>\$ 22,575,362.81</b>	<b>\$ 14,476,406.48</b>	<b>\$ 8,098,956.33</b>	<b>64.12%</b>

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

INTERNAL SERVICE FUNDS (7XX)	3199	137,100.00	586,655.31	-449,555.31	427.9%
	3431	124,700.00	100,576.43	24,123.57	80.7%
	3483	145,200.00	129,751.55	15,448.45	89.4%
	3484	19,282,675.00	17,942,375.75	1,340,299.25	93.0%
	3485	1,269,500.00	1,137,788.15	131,711.85	89.6%
	3486	489,100.00	435,020.42	54,079.58	88.9%
	3487	615,900.00	587,661.69	28,238.31	95.4%
	3488	358,500.00	282,701.20	75,798.80	78.9%
	3489	38,000.00	31,741.50	6,258.50	83.5%
	3495	75,000.00	75,000.00	0.00	100.0%
	3742	68,000.00	429,716.29	-361,716.29	631.9%
	3743	1,350,000.00	1,251,447.27	98,552.73	92.7%
<b>TOTAL Internal Service (Insurance)</b>		<b>\$ 23,953,675.00</b>	<b>\$ 22,990,435.56</b>	<b>\$ 963,239.44</b>	<b>96.0%</b>
ENTERPRISE FUNDS (9XX)	3431	5,000.00	19,495.54	-14,495.54	389.9%
	3473	1,047,327.17	1,170,952.71	-123,625.54	111.8%
<b>TOTAL Enterprise Fund</b>		<b>\$ 1,052,327.17</b>	<b>\$ 1,190,448.25</b>	<b>\$ (138,121.08)</b>	<b>113.1%</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 251,292,599.17</b>	<b>\$ 220,441,396.37</b>	<b>\$ 30,851,202.80</b>	<b>87.7%</b>

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

Expenses	Total 2019-2020 Budget	Actual YTD May 2020	Classification of Expenditures						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$ 106,417,553.04	\$ 96,053,441.25	\$ 56,615,235.79	\$ 15,645,221.58	\$ 18,399,495.37	\$ 173.89	\$ 1,947,970.08	\$ 217,835.90	\$ 3,227,508.64
Pupil Personnel Services	4,402,082.98	3,946,196.08	2,939,279.19	838,661.33	113,650.43	542.45	15,734.81	133.25	38,194.62
Instructional Media	2,254,239.37	1,981,586.57	1,468,768.12	423,599.42	5,631.01	-	10,825.57	44,345.20	28,417.25
Instr & Curr Dev	4,897,773.54	4,535,924.24	3,548,940.23	974,160.85	4,614.54	-	4,181.62	-	4,027.00
Instr Staff Training	1,770,098.43	1,480,788.46	1,050,952.64	291,103.10	111,216.48	-	4,960.99	-	22,555.25
Instr Related Tech	1,649,976.12	1,519,654.61	367,556.41	102,249.99	393,282.26	-	80.95	656,085.00	400.00
School Board	1,096,779.55	784,823.53	211,355.67	143,238.85	413,585.34	-	1,018.67	-	15,625.00
General Admin	1,011,890.68	778,756.24	482,711.92	102,043.10	25,191.90	88.83	9,116.62	-	159,603.87
School Admin	9,457,280.60	8,642,602.63	6,602,663.92	1,876,864.41	96,145.04	296.88	35,858.09	2,650.42	28,123.87
Facilities Construction	702,687.19	644,524.32	480,414.50	121,398.85	38,375.22	2,091.54	2,244.21	-	-
Fiscal Services	1,390,204.54	1,231,476.78	830,851.30	241,950.19	151,191.13	-	3,594.31	-	3,889.85
Food Services	23,423.34	23,423.34	21,778.58	1,644.76	-	-	-	-	-
Central Services	2,621,906.93	2,210,822.78	1,500,501.39	442,696.08	286,978.45	5,005.71	(36,416.81)	25.00	12,032.96
Pupil Transportation	5,549,030.58	4,857,723.39	3,041,253.38	1,048,237.59	199,740.04	350,771.49	132,154.85	1,388.76	84,177.28
Operation of Plant	14,099,384.42	12,570,336.90	3,934,335.97	1,341,255.98	3,719,943.33	3,262,133.12	295,103.74	15,764.76	1,800.00
Maintenance of Plant	3,943,556.12	3,525,843.62	2,400,527.86	700,166.74	257,675.80	49,035.96	115,659.16	2,618.75	159.35
Admin Technology	4,929,394.37	3,765,196.21	1,842,747.21	495,913.73	1,187,782.86	1,402.88	4,214.39	232,715.14	420.00
Transfer of funds	1,355,625.60	1,579,906.23	-	-	-	-	-	-	1,579,906.23
<b>Total Budget</b>	<b>\$ 167,572,887.40</b>								
Total Actual Expenditures YTD		\$ 150,133,027.18	\$ 87,339,874.08	\$ 24,790,406.55	\$ 25,404,499.20	\$ 3,671,542.75	\$ 2,546,301.25	\$ 1,173,562.18	\$ 5,206,841.17
Percent of Total Actual Expenditures by Object			58.17%	16.51%	16.92%	2.45%	1.70%	0.78%	3.47%

**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**

**As of 6.24.2020**

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 \$6.3M, a \$1.7M increase or 37%
3. Items noted for May include a continued decrease in claims experience and clinic fees lower than expected due to COVID-19. Projected medical and pharmacy claims have also been adjusted to reflect the estimated impact of COVID-19, including direct COVID-19 costs and claim offsets due to deferred utilization. It is anticipated that a portion of deferred utilization will occur in the following fiscal year.
4. 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.
5. 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 \$1.6M, or 27% of pharmacy claims.
6. 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 \$1.6M, or 27% of pharmacy claims.
7. Subscriber and member counts are based on Florida Blue enrollment data and reflects retroactive updates.
8. 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.

9. 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
10. 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)

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

As of 6/24/2020



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

	Subscribers	Members	Med Claims	Rx Claims	Admin Fees	Stop Loss Fees	Clinic Fees	Other Activities	Rx Rebates	EGWP Subsidy	Stop Loss Recoveries	Total Expenses	Premium Equivalents	Gain/(Loss)	Fund Balance
Jun-19															\$4,631,004
Jul-19	1,775	3,350	\$989,893	\$606,533	\$121,690	\$63,995	\$154,524	-\$15,626	-\$179,924	-\$250,237	\$0	\$1,490,848	\$1,499,095	\$8,247	\$4,639,251
Aug-19	1,744	3,296	\$986,944	\$436,529	\$104,904	\$53,730	\$158,641	\$25,887	\$0	-\$8,505	-\$270,615	\$1,487,515	\$1,471,650	-\$15,865	\$4,623,387
Sep-19	1,738	3,289	\$947,150	\$543,929	\$100,511	\$59,594	\$149,946	-\$76,975	-\$275,750	-\$8,813	-\$18,716	\$1,420,876	\$1,457,182	\$36,306	\$4,659,693
Oct-19	1,816	3,405	\$1,088,564	\$430,738	\$122,247	\$55,377	\$172,715	-\$1,982	-\$54,875	-\$8,681	\$0	\$1,804,102	\$1,519,980	-\$284,122	\$4,375,571
Nov-19	1,818	3,412	\$781,754	\$395,592	\$108,650	\$63,143	\$166,521	\$1,061	\$0	\$0	\$0	\$1,516,722	\$1,532,302	\$15,580	\$4,391,151
Dec-19	1,818	3,400	\$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	1,817	3,337	\$730,945	\$394,771	\$107,096	\$61,771	\$161,462	\$10,306	-\$76,346	-\$64,573	\$0	\$1,325,431	\$2,622,991	\$1,297,560	\$5,637,815
Feb-20	1,810	3,330	\$1,069,182	\$444,343	\$113,261	\$60,666	\$172,188	-\$7,667	-\$19,219	\$0	\$0	\$1,832,753	\$1,516,959	-\$315,794	\$5,322,021
Mar-20	1,808	3,330	\$857,706	\$560,813	\$105,557	\$60,833	\$168,789	\$2,687	-\$340,458	-\$16,253	\$0	\$1,399,673	\$1,782,929	\$383,255	\$5,705,276
Apr-20	1,804	3,325	\$540,722	\$445,275	\$109,915	\$60,497	\$197,322	-\$3,428	-\$70,745	-\$44,105	-\$140,385	\$1,095,067	\$1,517,046	\$421,979	\$6,127,255
May-20	1,807	3,332	\$551,798	\$469,059	\$117,611	\$60,030	\$135,760	-\$1,324	\$0	-\$8,096	\$0	\$1,324,838	\$1,504,217	\$179,379	\$6,306,634
Jun-20	1,762	3,246	\$947,336	\$532,874	\$111,120	\$58,976	\$158,140	\$25,035	-\$336,551	-\$44,813	\$0	\$1,452,117	\$1,481,338	\$29,221	\$6,335,855
<b>Total</b>	<b>1,793</b>	<b>3,338</b>	<b>\$10,551,973</b>	<b>\$5,819,428</b>	<b>\$1,360,910</b>	<b>\$719,345</b>	<b>\$1,955,095</b>	<b>-\$29,842</b>	<b>-\$1,587,998</b>	<b>-\$631,468</b>	<b>-\$429,716</b>	<b>\$17,727,727</b>	<b>\$19,432,578</b>	<b>\$1,704,851</b>	

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

YOY%	-1.4%	-3.4%	5.7%	13.0%	-2.9%	-9.1%	2.8%	-210.8%	47.6%	112.3%	725.7%	-0.6%	5.4%	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 May 31, 2020

Description	Maturity	Balance	% of Total	Investment Income	
				For the Month Ended May 31, 2020	For the FY Ended (CY) June 30, 2020
<b>Cash:</b>					
Wells Fargo Govt Adv. Interest Checking	Daily	\$ 9,983,685	13.8%	\$ -	\$ 64,321
<b>Total</b>		<b>\$ 9,983,685</b>	<b>13.8%</b>	<b>\$ -</b>	<b>\$ 64,321</b>
<b>Directly Held Cash Equivalents:</b>					
Florida Prime (SBA)	28 Days	\$ 28,281,104	39.2%	\$ 19,609	\$ 449,401
Florida PALM	52 Days	\$ 21,314,303	29.5%	\$ 21,637	\$ 407,202
<b>Total</b>		<b>\$ 49,595,407</b>	<b>68.7%</b>	<b>\$ 41,247</b>	<b>\$ 856,603</b>
<b>Directly Held Investments:</b>					
State Held CO&DS Debt Service Funds	NA	73,488	0.1%	-	-
<b>Total</b>		<b>\$ 73,488</b>	<b>0.1%</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Investments: *</b>					
US Bank Cash & Money Market Funds *	Various	\$ 12,493,617	17.3%	\$ (0)	\$ 125,359
<b>Total</b>		<b>\$ 12,493,617</b>	<b>17.3%</b>	<b>\$ (0)</b>	<b>\$ 125,359</b>
<b>Total Cash and Investments</b>		<b>\$ 72,146,197</b>	<b>100.0%</b>	<b>\$ 41,246</b>	<b>\$ 1,046,282</b>

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