

# Florence County School District Three

**SEPTEMBER 2022  
BOARD MEETING**

**FINANCE UPDATES**

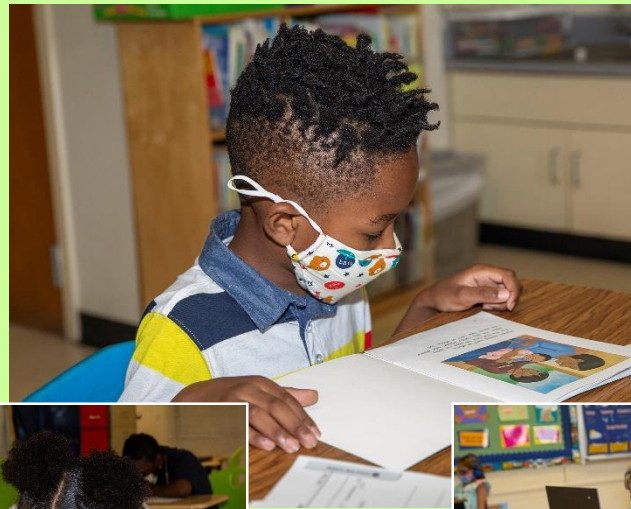
**Dr. Laura Hickson, Ed. D.  
Superintendent**

September 15, 2022

**Hope Y Gibson, CSBO  
Director of Finance**

# MISSION

*Ensuring Our Students are College or Career Ready and are Productive and Responsible Members of Society*



# AUGUST 2022 Financials

## GENERAL FUND REPORTS

Linked to the Board Agenda  
Posted on the FSD#3 website

## GENERAL FUND BALANCE

**\$33,477,137 FY 22-23**

## Board Approved Use of Fund Balance:

**\$240,389 Housing and Safety**

**\$136,114 Projects in Progress**

**\$376,503 Total Requested Use of Fund Balance**

**\$33,477,137**



FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND EXPENSE BY FUNCTION

CURRENT PERIOD: 08/01/2022 TO 08/31/2022

IDEAL REMAINING PERCENT: 83 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
111 KINDERGARTEN TOTALS:	1,204,863.64	60,630.07	62,657.92	115.00	1,142,090.72	95
112 PRIMARY (K-3) TOTALS:	2,668,576.09	180,190.45	180,462.11	1,807.47	2,486,306.51	93
113 ELEMENTARY (4-8) TOTALS:	5,973,347.84	559,949.39	575,172.09	210,726.56	5,187,449.19	87
114 HIGH SCHOOL TOTALS:	3,463,099.41	278,018.05	282,178.80	55,554.74	3,125,365.87	90
115 CAREER & TECH TOTALS:	823,354.17	50,395.93	51,482.57	2,281.06	769,590.54	93
118 TOTALS:	124,574.51	9,522.06	9,522.06	0.00	115,052.45	92
121 EDUCABLE MENTAL HANDICAP TOTALS:	834,081.00	43,043.79	43,269.86	2,050.00	788,761.14	95
122 TRAINABLE MENTAL HANDICAP TOTALS:	386,932.90	28,994.08	28,994.08	0.00	357,938.82	93
123 ORTHOPEDICALLY HANDICAP TOTALS:	96,838.73	5,023.75	5,023.75	56,813.75	35,001.23	36
124 VISUALLY HANDICAPPED TOTALS:	11,000.00	0.00	0.00	0.00	11,000.00	100
125 HEARING HANDICAPPED TOTALS:	121,000.00	745.67	745.67	0.00	120,254.33	99
126 SPEECH HANDICAPPED TOTALS:	148,192.93	18,623.18	18,623.18	81,376.82	48,192.93	33
127 LEARNING DISABILITIES TOTALS:	1,269,390.38	62,760.00	62,760.00	158,133.00	1,048,497.38	83
128 EMOTIONALLY HANDICAPPED TOTALS:	75,503.64	5,652.88	5,652.88	0.00	69,850.76	93
141 GIFTED AND TALENTED TOTALS:	97,995.27	5,514.14	5,514.14	250.00	92,231.13	94
143 ADVANCED PLACEMENT TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
145 HOMEBOUND TOTALS:	45,245.00	0.00	0.00	0.00	45,245.00	100
147 FULL DAY 4K PROGRAMS TOTALS:	151,751.06	3,606.66	3,606.66	0.00	148,144.40	98
148 G&T-ARTISTIC TOTALS:	4,000.00	0.00	0.00	0.00	4,000.00	100
149 OTHER SPECIAL PROGRAMS TOTALS:	2,000.00	564.29	564.29	0.00	1,435.71	72
161 AUTISM TOTALS:	204,314.11	12,389.26	12,606.59	0.00	191,707.52	94
162 TOTALS:	280,527.44	16,681.34	16,681.34	0.00	263,846.10	94
172 ELEMENTARY SUMMER SCHOOL TOTALS:	10,599.00	0.00	0.00	0.00	10,599.00	100
175 EXTENDED SCHOOL YEAR TOTALS:	42,590.00	0.00	0.00	0.00	42,590.00	100
181 AD ED BASIC TOTALS:	450.12	0.00	0.00	0.00	450.12	100
188 PARENTING/FAMILY LITERACY TOTALS:	16,399.15	551.96	2,101.84	0.00	14,297.31	87
190 TOTALS:	400.00	0.00	0.00	0.00	400.00	100
211 ATTENDANCE/SOCIAL WORKERS TOTALS:	215,600.06	10,971.78	15,262.51	10,992.70	189,344.85	88
212 GUIDANCE PROGRAM TOTALS:	821,001.49	58,287.56	58,287.56	0.00	762,713.93	93
213 HEALTH PROGRAM TOTALS:	644,507.84	42,710.73	42,928.06	4,796.95	596,782.83	93
214 PSYCHOLOGICAL PROGRAMS TOTALS:	233,472.88	13,392.72	13,392.72	0.00	220,080.16	94
217 CAREER SPECIALIST SERVICE TOTALS:	300.01	0.00	326.00	0.00	-25.99	-9
221 IMP OF INST.-CURRIC. DEVE TOTALS:	990,353.15	66,759.98	105,780.35	6,475.52	878,097.28	89

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND EXPENSE BY FUNCTION

CURRENT PERIOD: 08/01/2022 TO 08/31/2022

IDEAL REMAINING PERCENT: 83 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
222 LIBRARY AND MEDIA SERVICE TOTALS:	733,523.12	47,882.50	47,882.50	2,441.36	683,199.26	93
223 SUPERVISION OF SP PROGRAMS TOTALS:	227,913.44	17,202.03	32,058.63	3,709.24	192,145.57	84
224 IMP.OF INST.-IN-SVC/S.TNG TOTALS:	41,698.50	3,482.90	3,482.90	0.00	38,215.60	92
231 BOARD OF EDUCATION TOTALS:	209,674.30	18,350.81	19,878.61	37,023.54	152,772.15	73
232 OFFICE OF SUPERINTENDENT TOTALS:	553,079.59	40,587.05	85,115.31	15,134.84	452,829.44	82
233 SCHOOL ADMINISTRATION TOTALS:	2,977,977.74	218,814.96	341,881.80	29,536.29	2,606,559.65	88
252 FISCAL SERVICES TOTALS:	782,914.72	24,894.64	57,579.37	37,206.96	688,128.39	88
253 FACILITIES RENOV/CONST. TOTALS:	95,529.39	0.00	0.00	92,750.00	2,779.39	3
254 OPER. AND MAINTENANCE TOTALS:	3,924,878.44	434,950.51	914,386.92	613,028.74	2,397,462.78	61
255 STUDENT TRANSPORTATION TOTALS:	430,978.55	14,143.87	26,235.52	2,000.00	402,743.03	93
256 FOOD SERVICE TOTALS:	488,870.40	17,615.20	21,154.97	0.00	467,715.43	96
257 WAREHOUSE & PURCHASING TOTALS:	150.00	0.00	0.00	0.00	150.00	100
258 SCHOOL SECURITY TOTALS:	287,545.93	2,270.80	2,950.76	117,157.92	167,437.25	58
262 ADMINISTRATION/PLANNING TOTALS:	38,095.35	2,859.92	5,918.89	0.00	32,176.46	84
263 INFORMATION SERVICES TOTALS:	48,637.15	5,205.07	9,122.11	264.33	39,250.71	81
264 STAFF SERVICES TOTALS:	407,908.79	32,028.36	57,834.63	10,804.24	339,269.92	83
266 TECHNOLOGY TOTALS:	541,729.38	57,458.43	160,263.03	20,834.52	360,631.83	67
271 PUPIL SERVICES TOTALS:	433,088.84	11,583.41	36,779.49	57,893.85	338,415.50	78
412 PAYMENTS TO OTHER GOV'T TOTALS:	9,490.00	2,171.61	3,483.92	0.00	6,006.08	63
421 TOTALS:	465.55	0.00	0.00	0.00	465.55	100
426 TRANSFER TO PUPIL ACTIVIT TOTALS:	69,000.00	54,400.00	54,400.00	0.00	14,600.00	21
500 DEBT SERVICE TOTALS:	210,726.00	0.00	14,115.87	155,274.54	41,335.59	20
	<u>33,477,137.00</u>	<u>2,540,881.79</u>	<u>3,498,122.26</u>	<u>1,786,433.94</u>	<u>28,192,580.80</u>	<u>84</u>

FY 2022-2023

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND REVENUE BY ACCOUNT

CURRENT PERIOD: 08/01/2022 TO 08/31/2022

IDEAL REMAINING PERCENT: 83 %

ACCOUNT	BUDGETED REVENUE	CURRENT REVENUE	YEAR TO DATE REVENUE	ENCUMBRANCE	REMAINING BALANCE	PCT
100-001-110-0000-00 PROPERTY TAXES	5,200,000.00	-2,420.86	-5,261.45	0.00	5,205,261.45	100
100-001-110-0010-00 DELINQUENT TAXES	340,000.00	34,283.48	76,950.92	0.00	263,049.08	77
100-001-110-0020-00 VEHICLE TAXES	1,500,000.00	137,074.84	270,279.74	0.00	1,229,720.26	82
100-001-140-0000-00 PENALTIES AND INTEREST	11,000.00	-39.37	-45.63	0.00	11,045.63	100
100-001-190-0000-00 OTHER TAXES ( WATERCRAFT)	50,000.00	12,071.78	17,271.23	0.00	32,728.77	65
100-001-280-0000-00 REVENUE IN LIEU OF TAXES	560,000.00	0.00	0.00	0.00	560,000.00	100
100-001-310-0000-00 STUDENT TUITION PAYMENTS	5,000.00	500.00	500.00	0.00	4,500.00	90
100-001-320-0000-00 TUITION PAYMENT FROM OTHER LEA's	15,000.00	8,207.99	20,900.73	0.00	-5,900.73	-39
100-001-510-0000-00 INTEREST ON INVESTMENTS	5,400.00	13,076.04	20,693.66	0.00	-15,293.66	-283
100-001-510-0020-00 INTEREST ON CHECKING	3,350.00	0.00	273.48	0.00	3,076.52	92
100-001-910-0000-00 RENTAL OF PROPERTY	3,000.00	325.00	325.00	0.00	2,675.00	89
100-001-960-1000-00 USE OF FUND BALANCE- UNALLOCATED	240,389.00	0.00	0.00	0.00	240,389.00	100
100-001-960-9999-00 USE OF FUND BALANCE- IN PROGRESS	136,114.00	0.00	0.00	0.00	136,114.00	100
100-001-999-0000-00 MISCELLANEOUS REVENUE	20,000.00	1,616.82	5,119.54	0.00	14,880.46	74
100-001-999-0040-00 TRANSCRIPTS	5,700.00	561.94	1,083.79	0.00	4,616.21	81
100-003-103-0000-00 NEW EDUCATION FUNDING	15,701,260.00	1,281,793.08	2,563,586.16	0.00	13,137,673.84	84
100-003-131-0019-00 SP CONTRACTS	0.00	0.00	705.59	0.00	-705.59	0
100-003-160-0000-00 SCHOOL BUS DRIVER SALARY	242,493.00	0.00	4,139.74	0.00	238,353.26	98
100-003-161-0000-00 EAA BUS DRIVER SALARY	0.00	0.00	1,057.60	0.00	-1,057.60	0
100-003-162-0000-00 TRANSPORTATION WORKERS COMPENSA	12,170.00	0.00	14,036.44	0.00	-1,866.44	-15
100-003-181-0000-00 RETIREE INSURANCE	981,207.00	81,767.22	163,534.44	0.00	817,672.56	83
100-003-392-0000-00 NATIONAL BOARD EXCESS EFA FORMULA	0.00	0.00	25,577.23	0.00	-25,577.23	0
100-003-503-0000-00 STATE AID TO CLASSROOM	2,716,167.00	0.00	0.00	0.00	2,716,167.00	100
100-003-810-0000-00 PROPERTY TAX RELIEF	802,083.00	0.00	0.00	0.00	802,083.00	100
100-003-820-0000-00 HOMESTEAD TAX EXEMPTION	429,027.00	0.00	0.00	0.00	429,027.00	100
100-003-825-0000-00 PROP TAX RELIEF TIER 3 ( 1% TX)	2,652,055.00	0.00	548,835.00	0.00	2,103,220.00	79
100-003-830-0000-00 MERCHANT'S INVENTORY	94,239.00	0.00	0.00	0.00	94,239.00	100
100-003-840-0000-00 MANUFACTURER'S DEPREE.	836,418.00	0.00	0.00	0.00	836,418.00	100
100-003-840-0010-00 MFG PROPERTY VALUE REIMBURSEMENT	119,108.00	0.00	39,582.39	0.00	79,525.61	67
100-003-890-0000-00 OTHER STATE PROPERTY (MOTOR C)	35,000.00	0.00	7,464.65	0.00	27,535.35	79
100-003-993-0000-00 PEBA ON-BEHALF PAYMENTS	221,657.00	0.00	0.00	0.00	221,657.00	100
100-004-110-0000-00 MAINT. & OPER-LOW INCOME-IMPACT ALL	11,000.00	0.00	0.00	0.00	11,000.00	100
100-005-260-0000-00 TRANSFER FROM FOOD SERVICE	100,000.00	0.00	0.00	0.00	100,000.00	100
100-005-270-1950-00 TRANSFER FROM F739 & F736	10,000.00	0.00	0.00	0.00	10,000.00	100
100-005-280-0201-00 TRANSFER- INDIRECT COST ( F 201)	60,000.00	0.00	0.00	0.00	60,000.00	100
100-005-280-0203-00 TRANSFER-INDIRECT COST ( F 203)	45,000.00	0.00	0.00	0.00	45,000.00	100
100-005-280-0210-00 TRANSFER- INDIRECT COST ( F 210)	4,000.00	0.00	0.00	0.00	4,000.00	100
100-005-280-0218-00 TRANSFER- INDIRECT COST (F218)	50,000.00	0.00	0.00	0.00	50,000.00	100
100-005-280-0224-00 TRANSFER-INDIRECT COST ( F 224)	20,000.00	0.00	0.00	0.00	20,000.00	100
100-005-280-0225-00 TRANSFER- INDIRECT COST( F225)	50,000.00	0.00	0.00	0.00	50,000.00	100
100-005-280-0234-00 TRANSFER- INDIRECT COST ( F 234)	15,000.00	0.00	0.00	0.00	15,000.00	100
100-005-280-0239-00 TRANSFER- INDIRECT COST ( F 239)	4,000.00	0.00	0.00	0.00	4,000.00	100
100-005-280-0267-00 TRANSFER-INDIRECT COST ( F 267)	4,000.00	0.00	0.00	0.00	4,000.00	100
100-005-280-0297-00 TRANSFER- INDIRECT COST ( F 297)	70,800.00	0.00	0.00	0.00	70,800.00	100
100-005-280-0600-00 TRANSFER-INDIRECT COST ( FS)	95,500.00	0.00	0.00	0.00	95,500.00	100
	<u>33,477,137.00</u>	<u>1,568,817.96</u>	<u>3,776,610.25</u>	<u>0.00</u>	<u>29,700,526.75</u>	<u>89</u>