

# Florence County School District Three

**OCTOBER 2022  
BOARD MEETING**

**FINANCE UPDATES**

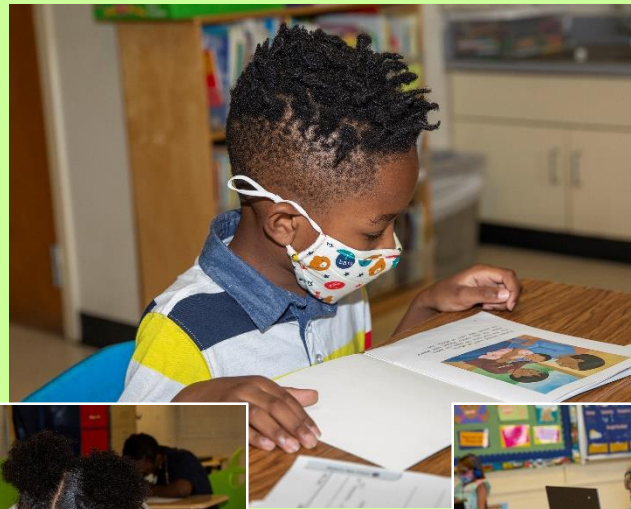
**Dr. Laura Hickson, Ed. D.  
Superintendent**

October 20, 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*



# SEPTEMBER 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:

<b>\$240,389</b>	<b>Housing and Safety</b>
<b><u>\$136,114</u></b>	<b>Projects in Progress</b>
<b>\$376,503</b>	<b>Total Requested Use of Fund Balance</b>

**\$33,477,137**



FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND EXPENSE BY FUNCTION

CURRENT PERIOD: 09/01/2022 TO 09/30/2022

IDEAL REMAINING PERCENT: 75 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
111 KINDERGARTEN TOTALS:	1,214,363.64	70,756.23	142,654.15	0.00	1,071,709.49	88
112 PRIMARY (K-3) TOTALS:	2,659,576.09	188,639.84	384,144.67	948.98	2,274,482.44	86
113 ELEMENTARY (4-8) TOTALS:	5,976,847.84	570,984.01	1,178,379.00	100,392.29	4,698,076.55	79
114 HIGH SCHOOL TOTALS:	3,469,099.41	276,020.54	573,085.88	33,119.26	2,862,894.27	83
115 CAREER & TECH TOTALS:	823,354.17	50,689.61	106,761.94	1,176.13	715,416.10	87
118 TOTALS:	124,574.51	9,497.87	20,163.78	0.00	104,410.73	84
121 EDUCABLE MENTAL HANDICAP TOTALS:	833,081.00	42,603.70	89,472.67	0.00	743,608.33	89
122 TRAINABLE MENTAL HANDICAP TOTALS:	386,932.90	28,951.36	60,044.14	0.00	326,888.76	84
123 ORTHOPEDICALLY HANDICAP TOTALS:	96,838.73	18,023.75	23,047.50	38,790.00	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	3,000.00	3,745.67	0.00	117,254.33	97
126 SPEECH HANDICAPPED TOTALS:	148,192.93	36,749.98	55,373.16	77,626.84	15,192.93	10
127 LEARNING DISABILITIES TOTALS:	1,260,390.38	73,388.45	139,581.18	292,555.25	828,253.95	66
128 EMOTIONALLY HANDICAPPED TOTALS:	75,503.64	5,652.88	11,725.48	0.00	63,778.16	84
141 GIFTED AND TALENTED TOTALS:	97,995.27	5,367.66	11,301.52	0.00	86,693.75	88
143 ADVANCED PLACEMENT TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
145 HOMEBOUND TOTALS:	45,245.00	596.13	596.13	0.00	44,648.87	99
147 FULL DAY 4K PROGRAMS TOTALS:	151,751.06	3,598.86	8,241.24	0.00	143,509.82	95
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	0.00	564.29	0.00	1,435.71	72
161 AUTISM TOTALS:	204,314.11	13,347.90	28,227.47	0.00	176,086.64	86
162 TOTALS:	280,527.44	16,657.30	34,512.48	0.00	246,014.96	88
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	2,653.80	0.00	13,745.35	84
190 TOTALS:	400.00	0.00	0.00	0.00	400.00	100
211 ATTENDANCE/SOCIAL WORKERS TOTALS:	215,600.06	11,467.94	28,212.39	10,992.70	176,394.97	82
212 GUIDANCE PROGRAM TOTALS:	821,001.49	54,987.14	113,779.62	0.00	707,221.87	86
213 HEALTH PROGRAM TOTALS:	644,507.84	44,994.11	94,772.49	2,375.36	547,359.99	85
214 PSYCHOLOGICAL PROGRAMS TOTALS:	233,472.88	14,187.22	28,222.44	0.00	205,250.44	88
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	66,884.81	164,207.39	11,961.62	814,184.14	82

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND EXPENSE BY FUNCTION

CURRENT PERIOD: 09/01/2022 TO 09/30/2022

IDEAL REMAINING PERCENT: 75 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
222 LIBRARY AND MEDIA SERVICE TOTALS:	733,523.12	42,585.96	94,226.92	3,196.86	636,099.34	87
223 SUPERVISION OF SP PROGRAMS TOTALS:	227,913.44	16,987.65	49,887.89	3,635.90	174,389.65	77
224 IMP.OF INST.-IN-SVC/S.TNG TOTALS:	41,698.50	0.00	3,482.90	0.00	38,215.60	92
231 BOARD OF EDUCATION TOTALS:	209,674.30	4,532.96	24,553.79	55,980.24	129,140.27	62
232 OFFICE OF SUPERINTENDENT TOTALS:	537,254.32	33,196.61	120,949.49	14,502.16	401,802.67	75
233 SCHOOL ADMINISTRATION TOTALS:	2,977,977.74	226,889.17	586,212.07	59,560.42	2,332,205.25	78
252 FISCAL SERVICES TOTALS:	782,914.72	33,657.07	95,027.60	33,123.02	654,764.10	84
253 FACILITIES RENOV/CONST. TOTALS:	95,529.39	92,750.00	92,750.00	0.00	2,779.39	3
254 OPER. AND MAINTENANCE TOTALS:	3,924,878.44	266,618.95	1,202,538.80	337,396.02	2,384,943.62	61
255 STUDENT TRANSPORTATION TOTALS:	430,978.55	44,627.58	71,925.32	2,233.61	356,819.62	83
256 FOOD SERVICE TOTALS:	488,870.40	18,261.17	52,828.08	0.00	436,042.32	89
257 WAREHOUSE & PURCHASING TOTALS:	150.00	0.00	0.00	0.00	150.00	100
258 SCHOOL SECURITY TOTALS:	303,371.20	19,467.14	22,417.90	240,431.04	40,522.26	13
262 ADMINISTRATION/PLANNING TOTALS:	38,095.35	2,859.92	8,988.67	0.00	29,106.68	76
263 INFORMATION SERVICES TOTALS:	48,637.15	3,329.95	13,188.82	678.03	34,770.30	71
264 STAFF SERVICES TOTALS:	407,908.79	24,694.29	86,756.10	15,248.34	305,904.35	75
266 TECHNOLOGY TOTALS:	541,729.38	22,999.63	186,697.33	21,936.35	333,095.70	61
271 PUPIL SERVICES TOTALS:	433,088.84	18,230.48	65,425.41	53,936.23	313,727.20	72
412 PAYMENTS TO OTHER GOV'T TOTALS:	9,490.00	0.00	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	0.00	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>2,479,287.78</u>	<u>6,153,653.36</u>	<u>1,567,071.19</u>	<u>25,756,412.45</u>	<u>77</u>

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND REVENUE BY ACCOUNT

CURRENT PERIOD: 09/01/2022 TO 09/30/2022

IDEAL REMAINING PERCENT: 75 %

ACCOUNT	BUDGETED REVENUE	CURRENT REVENUE	YEAR TO DATE REVENUE	ENCUMBRANCE	REMAINING BALANCE	PCT
100-001-110-0000-00 PROPERTY TAXES	5,200,000.00	-6,801.53	-12,062.98	0.00	5,212,062.98	100
100-001-110-0010-00 DELINQUENT TAXES	340,000.00	36,068.89	113,019.81	0.00	226,980.19	67
100-001-110-0020-00 VEHICLE TAXES	1,500,000.00	151,127.92	421,407.66	0.00	1,078,592.34	72
100-001-140-0000-00 PENALTIES AND INTEREST	11,000.00	6.76	-38.87	0.00	11,038.87	100
100-001-190-0000-00 OTHER TAXES ( WATERCRAFT)	50,000.00	9,259.85	26,531.08	0.00	23,468.92	47
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	0.00	1,100.00	0.00	3,900.00	78
100-001-320-0000-00 TUITION PAYMENT FROM OTHER LEA's	15,000.00	754.20	21,654.93	0.00	-6,654.93	-44
100-001-510-0000-00 INTEREST ON INVESTMENTS	5,400.00	17,978.42	38,672.08	0.00	-33,272.08	-616
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	1,296.00	1,621.00	0.00	1,379.00	46
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	2,869.94	7,658.39	0.00	12,341.61	62
100-001-999-0040-00 TRANSCRIPTS	5,700.00	774.21	1,858.00	0.00	3,842.00	67
100-003-103-0000-00 NEW EDUCATION FUNDING	15,701,260.00	1,281,793.08	3,845,379.24	0.00	11,855,880.76	76
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	245,301.66	0.00	735,905.34	75
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	225,955.29	677,865.87	0.00	2,038,301.13	75
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	23,559.69	23,559.69	0.00	70,679.31	75
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	6,084.72	13,549.37	0.00	21,450.63	61
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
100-004-999-0000-52 REVENUE FROM FEDERAL SOURCES-MIS	0.00	0.00	300.00	0.00	-300.00	0
100-004-999-0000-53 REVENUE FROM FEDERAL SOURCES-MIS	0.00	0.00	300.00	0.00	-300.00	0
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	7,495.71	0.00	7,504.29	50
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>1,832,494.66</u>	<u>6,069,380.11</u>	<u>0.00</u>	<u>27,407,756.89</u>	<u>82</u>