

Florence County School District Three

**DECEMBER 2022
BOARD MEETING**

FINANCE UPDATES

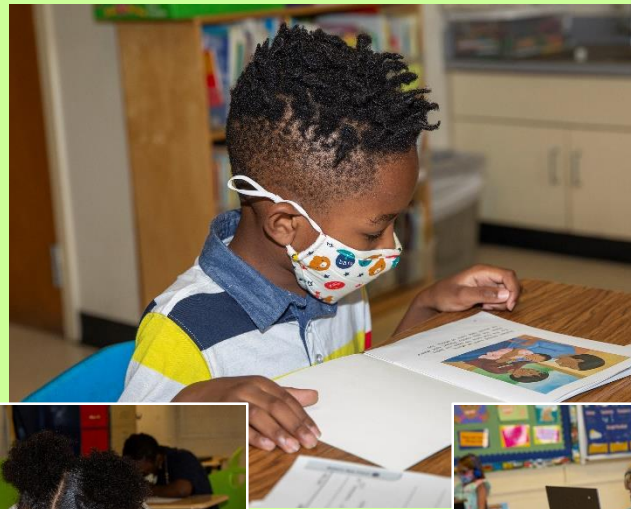
**Dr. Laura Hickson, Ed. D.
Superintendent**

December 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



NOVEMBER 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	Original: Housing-Amended to Safety
<u>\$136,114</u>	Projects in Progress
\$376,503	Total Requested Use of Fund Balance

\$33,477,137

HAPPY
holidays

A festive holiday graphic. The background is a vibrant red. In the center, the words "HAPPY holidays" are written in a golden, cursive font. "HAPPY" is in a smaller, sans-serif font above "holidays". The text is surrounded by several golden snowflakes and stars of varying sizes. On the right side of the image, there is a vertical strip of green geometric shapes, including triangles and polygons, in various shades of green.

FLORENCE SCHOOL DISTRICT #3
 GENERAL FUND EXPENSE BY FUNCTION

CURRENT PERIOD: 11/01/2022 TO 11/30/2022

	<u>BUDGETED</u> <u>EXPENDITURE</u>	<u>CURRENT</u> <u>EXPENDITURE</u>	<u>YEAR TO DATE</u> <u>EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>PCT</u>
111 KINDERGARTEN TOTALS:	1,214,363.64	69,252.91	292,330.51	0.00	922,033.13	76
112 PRIMARY (K-3) TOTALS:	2,638,743.09	201,282.00	812,506.50	10,448.98	1,815,787.61	69
113 ELEMENTARY (4-8) TOTALS:	6,022,249.84	436,535.00	2,087,126.87	90,251.39	3,844,871.58	64
114 HIGH SCHOOL TOTALS:	3,441,983.41	293,849.48	1,133,299.99	20,301.75	2,288,381.67	66
115 CAREER & TECH TOTALS:	831,521.17	55,984.39	225,218.63	3,024.59	603,277.95	73
118 TOTALS:	124,574.51	10,642.22	42,589.48	0.00	81,985.03	66
121 EDUCABLE MENTAL HANDICAP TOTALS:	810,531.00	36,043.01	150,357.27	684.54	659,489.19	81
122 TRAINABLE MENTAL HANDICAP TOTALS:	386,932.90	30,998.08	124,191.34	0.00	262,741.56	68
123 ORTHOPEDICALLY HANDICAP TOTALS:	96,838.73	12,706.25	49,580.00	27,257.50	20,001.23	21
124 VISUALLY HANDICAPPED TOTALS:	11,000.00	0.00	0.00	0.00	11,000.00	100
125 HEARING HANDICAPPED TOTALS:	121,000.00	0.00	23,794.67	1,250.00	95,955.33	79
126 SPEECH HANDICAPPED TOTALS:	148,192.93	32,830.62	123,301.30	21,698.70	3,192.93	2
127 LEARNING DISABILITIES TOTALS:	1,260,390.38	62,950.64	278,328.27	240,311.60	741,750.51	59
128 EMOTIONALLY HANDICAPPED TOTALS:	75,503.64	6,072.60	24,290.40	0.00	51,213.24	68
141 GIFTED AND TALENTED TOTALS:	97,995.27	5,643.74	23,008.72	0.00	74,986.55	77
143 ADVANCED PLACEMENT TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
145 HOMEBOUND TOTALS:	45,245.00	2,144.98	2,741.11	127.50	42,376.39	94
147 FULL DAY 4K PROGRAMS TOTALS:	168,085.06	14,848.08	28,759.62	0.00	139,325.44	83
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	13,007.54	63,072.29	0.00	141,241.82	69
162 TOTALS:	280,527.44	17,831.95	71,349.41	0.00	209,178.03	75
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	3,757.72	0.00	12,641.43	77
190 TOTALS:	400.00	0.00	0.00	0.00	400.00	100
211 ATTENDANCE/SOCIAL WORKERS TOTALS:	215,600.06	13,230.13	56,154.94	8,860.50	150,584.62	70
212 GUIDANCE PROGRAM TOTALS:	821,001.49	67,650.90	250,145.57	0.00	570,855.92	70
213 HEALTH PROGRAM TOTALS:	644,507.84	46,135.54	190,093.44	711.28	453,703.12	70
214 PSYCHOLOGICAL PROGRAMS TOTALS:	233,472.88	14,432.48	57,729.90	0.00	175,742.98	75
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	77,542.78	349,547.47	30,546.96	610,258.72	62

FLORENCE SCHOOL DISTRICT #3
 GENERAL FUND EXPENSE BY FUNCTION

CURRENT PERIOD: 11/01/2022 TO 11/30/2022

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
222 LIBRARY AND MEDIA SERVICE TOTALS:	741,690.12	55,954.68	198,032.32	8,857.57	534,800.23	72
223 SUPERVISION OF SP PROGRAMS TOTALS:	227,913.44	29,505.94	102,480.86	3,719.87	121,712.71	53
224 IMP.OF INST.-IN-SVC/S.TNG TOTALS:	41,698.50	0.00	4,208.33	0.00	37,490.17	90
231 BOARD OF EDUCATION TOTALS:	209,674.30	6,778.85	53,496.51	85,044.60	71,133.19	34
232 OFFICE OF SUPERINTENDENT TOTALS:	537,854.32	38,010.45	194,317.19	10,218.64	333,318.49	62
233 SCHOOL ADMINISTRATION TOTALS:	2,977,977.74	241,189.51	1,108,800.57	49,564.33	1,819,612.84	61
252 FISCAL SERVICES TOTALS:	782,914.72	31,653.47	164,126.19	30,577.96	588,210.57	75
253 FACILITIES RENOV/CONST. TOTALS:	95,529.39	0.00	92,750.00	0.00	2,779.39	3
254 OPER. AND MAINTENANCE TOTALS:	3,952,608.72	275,276.47	1,998,395.86	320,769.92	1,633,442.94	41
255 STUDENT TRANSPORTATION TOTALS:	430,978.55	77,929.74	200,684.70	2,536.35	227,757.50	53
256 FOOD SERVICE TOTALS:	488,870.40	31,679.45	127,262.11	0.00	361,608.29	74
257 WAREHOUSE & PURCHASING TOTALS:	150.00	0.00	0.00	0.00	150.00	100
258 SCHOOL SECURITY TOTALS:	303,371.20	64,166.55	112,094.93	169,029.44	22,246.83	7
262 ADMINISTRATION/PLANNING TOTALS:	38,095.35	3,290.36	16,441.22	0.00	21,654.13	57
263 INFORMATION SERVICES TOTALS:	48,637.15	4,126.22	22,127.74	474.17	26,035.24	54
264 STAFF SERVICES TOTALS:	399,737.79	23,965.81	141,078.54	14,207.53	244,451.72	61
266 TECHNOLOGY TOTALS:	541,729.38	26,737.14	243,859.71	20,576.29	277,293.38	51
271 PUPIL SERVICES TOTALS:	405,358.56	61,332.24	155,184.78	41,926.35	208,247.43	51
412 PAYMENTS TO OTHER GOV'T TOTALS:	9,490.00	26,342.58	29,906.70	0.00	-20,416.70	-215
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	14,115.87	77,577.57	91,812.84	41,335.59	20
	<u>33,477,137.00</u>	<u>2,534,222.61</u>	<u>11,561,391.54</u>	<u>1,304,791.15</u>	<u>20,610,954.31</u>	<u>62</u>

FLORENCE SCHOOL DISTRICT #3
 GENERAL FUND REVENUE BY ACCOUNT

CURRENT PERIOD: 11/01/2022 TO 11/30/2022

<u>ACCOUNT</u>	<u>BUDGETED REVENUE</u>	<u>CURRENT REVENUE</u>	<u>YEAR TO DATE REVENUE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
100-001-110-0000-00 PROPERTY TAXES	5,200,000.00	495,653.76	499,536.77	0.00	4,700,463.23	90
100-001-110-0010-00 DELINQUENT TAXES	340,000.00	41,335.50	214,192.09	0.00	125,807.91	37
100-001-110-0020-00 VEHICLE TAXES	1,500,000.00	134,855.97	682,007.57	0.00	817,992.43	55
100-001-140-0000-00 PENALTIES AND INTEREST	11,000.00	-232.03	-280.54	0.00	11,280.54	103
100-001-190-0000-00 OTHER TAXES (WATERCRAFT)	50,000.00	5,428.73	34,246.57	0.00	15,753.43	32
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	0.00	21,654.93	0.00	-6,654.93	-44
100-001-510-0000-00 INTEREST ON INVESTMENTS	5,400.00	17,940.61	74,266.47	0.00	-68,866.47	-1,275
100-001-510-0020-00 INTEREST ON CHECKING	3,350.00	0.00	1,138.35	0.00	2,211.65	66
100-001-910-0000-00 RENTAL OF PROPERTY	3,000.00	0.00	2,947.25	0.00	52.75	2
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	1,389.47	9,153.24	0.00	10,846.76	54
100-001-999-0040-00 TRANSCRIPTS	5,700.00	860.64	3,245.50	0.00	2,454.50	43
100-003-103-0000-00 NEW EDUCATION FUNDING	15,701,260.00	1,281,793.08	6,408,965.40	0.00	9,292,294.60	59
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	27,633.96	31,805.70	0.00	210,687.30	87
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	408,836.10	0.00	572,370.90	58
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	1,129,776.44	0.00	1,586,390.56	58
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	272,098.10	820,933.10	0.00	1,831,121.90	69
100-003-830-0000-00 MERCHANT'S INVENTORY	94,239.00	23,559.69	47,119.38	0.00	47,119.62	50
100-003-840-0000-00 MANUFACTURER'S DEPRE.	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	6,503.09	27,626.33	0.00	7,373.67	21
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	2,001.24	0.00	57,998.76	97
100-005-280-0203-00 TRANSFER-INDIRECT COST (F 203)	45,000.00	0.00	204.31	0.00	44,795.69	100
100-005-280-0205-00 TRANSFER-INDIRECT COST (F 205)	0.00	0.00	102.49	0.00	-102.49	0
100-005-280-0207-00 TRANSFER- INDIRECT COST (F 207)	0.00	0.00	4,882.40	0.00	-4,882.40	0
100-005-280-0210-00 TRANSFER- INDIRECT COST (F 210)	4,000.00	0.00	947.70	0.00	3,052.30	76
100-005-280-0218-00 TRANSFER- INDIRECT COST (F218)	50,000.00	0.00	24,297.84	0.00	25,702.16	51
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	270.55	0.00	49,729.45	99
100-005-280-0230-00 TRANSFER-INDIRECT COST (F 230)	0.00	0.00	592.04	0.00	-592.04	0
100-005-280-0234-00 TRANSFER- INDIRECT COST (F 234)	15,000.00	0.00	7,495.71	0.00	7,504.29	50
100-005-280-0237-00 TRANSFER- INDIRECT COST (F 237)	0.00	0.00	40.00	0.00	-40.00	0
100-005-280-0239-00 TRANSFER- INDIRECT COST (F 239)	4,000.00	0.00	748.80	0.00	3,251.20	81
100-005-280-0251-00 TRANSFER-INDIRECT COST (F 251)	0.00	0.00	1,159.93	0.00	-1,159.93	0

FY 2022-2023

FLORENCE SCHOOL DISTRICT #3
GENERAL FUND REVENUE BY ACCOUNT

CURRENT PERIOD: 11/01/2022 TO 11/30/2022

<u>ACCOUNT</u>	<u>BUDGETED REVENUE</u>	<u>CURRENT REVENUE</u>	<u>YEAR TO DATE REVENUE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
100-005-280-0264-00 TRANSFER- INDIRECT COST (F 264)	0.00	0.00	10.89	0.00	-10.89	0
100-005-280-0267-00 TRANSFER-INDIRECT COST (F 267)	4,000.00	0.00	2,345.34	0.00	1,654.66	41
100-005-280-0297-00 TRANSFER- INDIRECT COST (F 297)	70,800.00	0.00	5,005.75	0.00	65,794.25	93
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>2,616,543.08</u>	<u>10,549,934.89</u>	<u>0.00</u>	<u>22,927,202.11</u>	<u>68</u>