

# **Florence County School District Three**

**DECEMBER 2021  
BOARD MEETING**

## **FINANCE UPDATES**

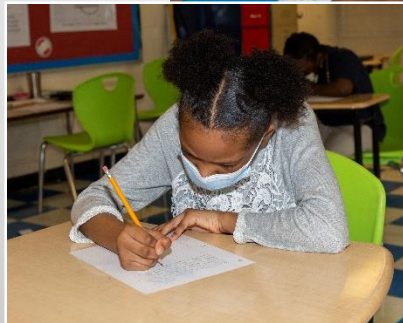
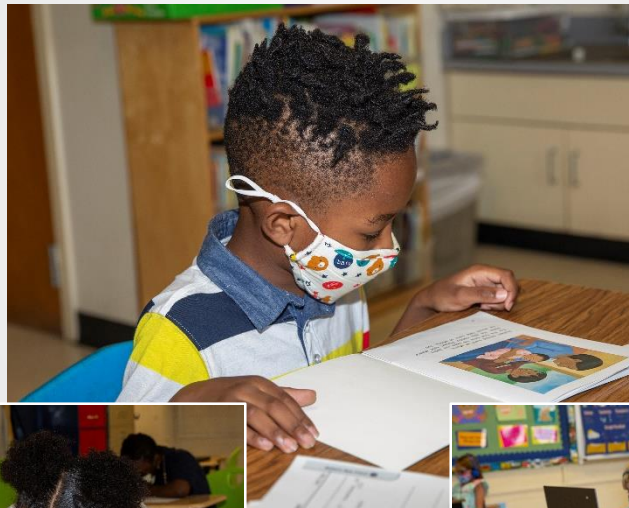
**Dr. Laura Hickson, Ed. D.  
Superintendent**

December 16, 2021

**Michelle B. Humphrey, CSBO  
Director of Finance**

# MISSION

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



# **NOVEMBER 2021 Financials**

## **GENERAL FUND REPORTS**

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

## **GENERAL FUND BALANCE**

**\$29,900,845**

# GENERAL FUND BY OBJECT CODE

## REVENUE:

LOCAL	\$ 7,617,300.00
STATE	\$ 20,907,493.00
TRANSFER	\$ 1,376,052.00
<b>TOTAL REVENUES</b>	<b>\$ 29,900,845.00</b>

## EXPENDITURES:

	6/29/21	11/30/2021	(month:original)
EMPLOYEE SALARIES	\$ 16,469,395.53	\$ 16,274,270.27	\$ (195,125.26)
EMPLOYEE FRINGE	\$ 7,880,218.56	\$ 7,817,370.86	\$ (62,847.70)
PURCHASED SERVICES	\$ 3,555,074.42	\$ 3,703,935.01	\$ 148,860.59
SUPPLIES AND MATERIALS	\$ 1,480,860.52	\$ 1,526,233.50	\$ 45,372.98
EQUIPMENT	\$ 87,820.62	\$ 43,634.62	\$ (44,186.00)
OTHER OBJECTS	\$ 348,519.73	\$ 456,445.12	\$ 107,925.39
TRANSFERS	\$ 78,955.62	\$ 78,955.62	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,900,845.00</b>	<b>\$ 29,900,845.00</b>	<b>\$ -</b>

**Excess Expenditures over Revenues**

*Thank you from all of us !*



*Merry  
Christmas*

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND REVENUE BY ACCOUNT

CURRENT PERIOD: 12/01/2021 TO 12/31/2021

IDEAL REMAINING PERCENT: 50 %

<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	311,181.97	748,616.69	0.00	4,451,383.31	86
100-001-110-0010-00 DELINQUENT TAXES	340,000.00	59.66	216,621.91	0.00	123,378.09	36
100-001-110-0020-00 VEHICLE TAXES	1,370,000.00	116,668.34	644,399.24	0.00	725,600.76	53
100-001-140-0000-00 PENALTIES AND INTEREST	12,000.00	-16.29	-33.24	0.00	12,033.24	100
100-001-190-0000-00 OTHER TAXES ( WATERCRAFT)	9,000.00	4,658.85	24,879.09	0.00	-15,879.09	-176
100-001-280-0000-00 REVENUE IN LIEU OF TAXES	580,000.00	0.00	0.00	0.00	580,000.00	100
100-001-310-0000-00 STUDENT TUITION PAYMENTS	8,000.00	0.00	500.00	0.00	7,500.00	94
100-001-320-0000-00 TUITION PAYMENT FROM OTHER LEA's	20,000.00	0.00	12,665.18	0.00	7,334.82	37
100-001-510-0000-00 INTEREST ON INVESTMENTS	0.00	0.00	1,796.98	0.00	-1,796.98	0
100-001-510-0020-00 INTEREST ON CHECKING	50,000.00	0.00	601.10	0.00	49,398.90	99
100-001-910-0000-00 RENTAL OF PROPERTY	8,000.00	0.00	4,262.50	0.00	3,737.50	47
100-001-999-0000-00 MISCELLANEOUS REVENUE	15,500.00	3,152.74	8,528.19	0.00	6,971.81	45
100-001-999-0040-00 TRANSCRIPTS	4,800.00	32.00	3,221.82	0.00	1,578.18	33
100-001-999-0050-00 MISCELLANEOUS REVENUE-ADVERTISEM	0.00	0.00	70.00	0.00	-70.00	0
100-003-160-0000-00 SCHOOL BUS DRIVER SALARY	271,966.00	0.00	53,903.32	0.00	218,062.68	80
100-003-162-0000-00 TRANSPORTATION WORKERS COMPENSA'	12,170.00	0.00	12,169.76	0.00	0.24	0
100-003-180-0000-00 EMPLOYEE FRINGE BENEFIT	4,612,494.00	0.00	1,873,869.60	0.00	2,738,624.40	59
100-003-181-0000-00 RETIREE INSURANCE	932,796.00	0.00	388,665.05	0.00	544,130.95	58
100-003-186-0000-00 STATE AID TO CLASSROOMS- TCH SALA	871,110.41	0.00	0.00	0.00	871,110.41	100
100-003-193-0000-00 MISCELLANOUS-APPLE TAGS	0.00	0.00	161.65	0.00	-161.65	0
100-003-311-0000-00 KINDERGARTEN	522,048.00	0.00	217,348.25	0.00	304,699.75	58
100-003-312-0000-00 PRIMARY	1,256,637.57	0.00	523,185.55	0.00	733,452.02	58
100-003-313-0000-00 ELEMENTARY	2,008,365.39	0.00	910,340.75	0.00	1,098,024.64	55
100-003-314-0000-00 HIGH SCHOOL	1,308,396.28	0.00	544,734.65	0.00	763,661.63	58
100-003-315-0000-00 TMH	10,275.76	0.00	4,274.28	0.00	6,001.48	58
100-003-316-0000-00 SPEECH HANDICAPPED	497,506.90	0.00	207,129.10	0.00	290,377.80	58
100-003-317-0000-00 HOMEBOUND REVENUE	298.81	0.00	124.40	0.00	174.41	58
100-003-321-0000-00 EMOTIONALLY HANDICAPPED	34,310.59	0.00	14,289.05	0.00	20,021.54	58
100-003-322-0000-00 EDUCABLE MENTALLY	116,502.57	0.00	48,501.05	0.00	68,001.52	58
100-003-323-0000-00 LEARNING DISABILITIES	1,350,271.11	0.00	562,169.45	0.00	788,101.66	58
100-003-324-0000-00 HEARING HANDICAPPED	33,350.97	0.00	13,889.18	0.00	19,461.79	58
100-003-325-0000-00 VISUALLY HANDICAPPED	12,232.35	0.00	5,091.80	0.00	7,140.55	58
100-003-326-0000-00 ORTHOPEDICALLY HANDI.	13,062.41	0.00	5,438.37	0.00	7,624.04	58
100-003-327-0000-00 VOCATIONAL	234,310.04	0.00	97,553.00	0.00	136,757.04	58
100-003-331-0000-00 AUTISM	175,147.44	0.00	72,920.40	0.00	102,227.04	58
100-003-332-0000-00 HIGH ACHIEVING STUDENTS	45,138.94	0.00	18,794.37	0.00	26,344.57	58
100-003-334-0000-00 ESOL / ESL	54,482.18	0.00	22,686.55	0.00	31,795.63	58
100-003-351-0000-00 ACADEMIC ASSISTANCE	457,331.47	0.00	188,983.40	0.00	268,348.07	59
100-003-352-0000-00 POVERTY	1,193,575.18	0.00	496,926.75	0.00	696,648.43	58
100-003-353-0000-00 DUAL	19,001.32	0.00	7,908.75	0.00	11,092.57	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)	2,368,261.00	0.00	289,003.00	0.00	2,079,258.00	88
100-003-830-0000-00 MERCHANT'S INVENTORY	94,238.92	0.00	23,559.69	0.00	70,679.23	75
100-003-840-0000-00 MANUFACTURER'S DEPRE.	815,500.00	0.00	0.00	0.00	815,500.00	100
100-003-840-0010-00 MFG PROPERTY VALUE REIMBURSEMENT	78,945.00	0.00	0.00	0.00	78,945.00	100
100-003-890-0000-00 OTHER STATE PROPERTY (MOTOR C)	35,000.00	18,894.55	18,894.55	0.00	16,105.45	46
100-003-993-0000-00 PEBA ON-BEHALF PAYMENTS	221,656.39	0.00	0.00	0.00	221,656.39	100
100-004-110-0000-00 MAINT. & OPER-LOW INCOME-IMPACT ALL	20,000.00	0.00	0.00	0.00	20,000.00	100

FY 2021-2022

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND REVENUE BY ACCOUNT

CURRENT PERIOD: 12/01/2021 TO 12/31/2021

IDEAL REMAINING PERCENT: 50 %

<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>
100-005-230-0350-00 TRANSFER FROM SPEC REV EIA (F350)	684,462.60	0.00	124,447.74	0.00	560,014.86	82
100-005-230-0355-00 TRANSFER FROM SPEC REV EIA ( F355)	163,289.40	0.00	29,689.01	0.00	133,600.39	82
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	113.95	0.00	59,886.05	100
100-005-280-0203-00 TRANSFER-INDIRECT COST ( F 203)	45,000.00	0.00	656.46	0.00	44,343.54	99
100-005-280-0207-00 TRANSFER- INDIRECT COST ( F 207)	0.00	0.00	1,914.45	0.00	-1,914.45	0
100-005-280-0210-00 TRANSFER- INDIRECT COST ( F 210)	4,000.00	0.00	234.23	0.00	3,765.77	94
100-005-280-0220-00 TRANSFER- INDIRECT COST ( F 220)	13,000.00	0.00	182.13	0.00	12,817.87	99
100-005-280-0224-00 TRANSFER-INDIRECT COST ( F 224)	13,000.00	0.00	105.01	0.00	12,894.99	99
100-005-280-0225-00 INDIRECT COST FUND 225	133,200.00	0.00	7,475.18	0.00	125,724.82	94
100-005-280-0234-00 TRANSFER- INDIRECT COST ( F 234)	6,600.00	0.00	0.00	0.00	6,600.00	100
100-005-280-0237-00 TRANSFER- INDIRECT COST ( F 237)	0.00	0.00	270.53	0.00	-270.53	0
100-005-280-0239-00 TRANSFER- INDIRECT COST ( F 239)	4,000.00	0.00	594.85	0.00	3,405.15	85
100-005-280-0251-00 TRANSFER-INDIRECT COST ( F 251)	0.00	0.00	384.11	0.00	-384.11	0
100-005-280-0267-00 TRANSFER-INDIRECT COST ( F 267)	4,000.00	0.00	1,166.59	0.00	2,833.41	71
100-005-280-0297-00 TRANSFER- INDIRECT COST ( F 297)	40,000.00	0.00	7,786.10	0.00	32,213.90	81
100-005-280-0600-00 TRANSFER-INDIRECT COST ( FS)	95,500.00	0.00	0.00	0.00	95,500.00	100
	<u>29,900,845.00</u>	<u>454,631.82</u>	<u>8,463,665.52</u>	<u>0.00</u>	<u>21,437,179.48</u>	<u>72</u>

FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND EXPENDITURES BY FUNCTION

CURRENT PERIOD: 11/01/2021 TO 11/23/2021

IDEAL REMAINING PERCENT: 60 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
111 KINDERGARTEN TOTALS:	764,431.42	24,143.63	136,216.17	230.99	627,984.26	82
112 PRIMARY (K-3) TOTALS:	2,494,071.76	80,526.48	464,690.83	4,847.41	2,024,533.52	81
113 ELEMENTARY (4-8) TOTALS:	5,591,766.90	192,039.80	1,234,328.63	164,173.23	4,193,265.04	75
114 HIGH SCHOOL TOTALS:	2,598,282.56	88,532.74	556,597.76	70,763.29	1,970,921.51	76
115 CAREER & TECH TOTALS:	749,214.40	32,839.13	156,408.81	4,255.00	588,550.59	79
118 TOTALS:	354,470.65	13,186.78	80,251.02	0.00	274,219.63	77
121 EDUCABLE MENTAL HANDICAP TOTALS:	738,480.58	22,428.09	128,057.15	4,500.00	605,923.43	82
122 TRAINABLE MENTAL HANDICAP TOTALS:	358,381.17	13,252.85	70,120.45	0.00	288,260.72	80
123 ORTHOPEDICALLY HANDICAP TOTALS:	96,838.73	13,370.00	42,577.90	43,317.69	10,943.14	11
124 VISUALLY HANDICAPPED TOTALS:	10,000.00	0.00	0.00	0.00	10,000.00	100
125 HEARING HANDICAPPED TOTALS:	119,000.00	617.50	6,407.15	110,606.25	1,986.60	2
126 SPEECH HANDICAPPED TOTALS:	143,297.93	21,987.50	86,939.91	53,425.71	2,932.31	2
127 LEARNING DISABILITIES TOTALS:	1,097,668.13	39,619.65	197,757.81	320,976.23	578,934.09	53
128 EMOTIONALLY HANDICAPPED TOTALS:	65,752.70	2,529.78	13,488.34	0.00	52,264.36	79
141 GIFTED AND TALENTED TOTALS:	112,965.40	2,934.36	16,901.53	477.25	95,586.62	85
143 ADVANCED PLACEMENT TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
145 HOMEBOUND TOTALS:	44,942.20	344.61	2,602.66	0.00	42,339.54	94
147 FULL DAY 4K PROGRAMS TOTALS:	8,287.00	0.00	0.00	0.00	8,287.00	100
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	0.00	0.00	2,000.00	100
161 AUTISM TOTALS:	201,836.80	8,324.53	41,205.34	0.00	160,631.46	80
162 TOTALS:	208,679.05	5,464.50	63,818.09	32,500.00	112,360.96	54
172 ELEMENTARY SUMMER SCHOOL TOTALS:	10,517.92	0.00	0.00	0.00	10,517.92	100
175 EXTENDED SCHOOL YEAR TOTALS:	10,737.89	0.00	0.00	0.00	10,737.89	100
181 AD ED BASIC TOTALS:	450.12	0.00	0.00	0.00	450.12	100
188 PARENTING/FAMILY LITERACY TOTALS:	5,175.45	0.00	0.00	0.00	5,175.45	100
211 ATTENDANCE/SOCIAL WORKERS TOTALS:	279,280.47	8,413.04	73,225.10	7,848.25	198,207.12	71
212 GUIDANCE PROGRAM TOTALS:	648,033.16	25,435.47	137,913.75	175.00	509,944.41	79
213 HEALTH PROGRAM TOTALS:	599,329.64	22,612.23	125,115.77	198.45	474,015.42	79
214 PSYCHOLOGICAL PROGRAMS TOTALS:	148,318.30	5,572.74	39,099.06	0.00	109,219.24	74
217 CAREER SPECIALIST SERVICE TOTALS:	0.01	0.00	0.00	0.00	0.01	100
221 IMP OF INST.-CURRIC. DEVE TOTALS:	879,679.73	29,404.52	234,802.53	4,250.79	640,626.41	73
222 LIBRARY AND MEDIA SERVICE TOTALS:	685,787.70	18,434.81	116,469.89	18,567.97	550,749.84	80



FLORENCE SCHOOL DISTRICT #3  
 GENERAL FUND EXPENDITURES BY FUNCTION

CURRENT PERIOD: 11/01/2021 TO 11/23/2021

IDEAL REMAINING PERCENT: 60 %

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
223 SUPERVISION OF SP PROGRAMS TOTALS:	270,889.57	10,618.48	95,742.00	3,276.89	171,870.68	63
224 IMP.OF INST.-IN-SVC/S.TNG TOTALS:	58,485.50	3,120.00	3,120.00	0.00	55,365.50	95
231 BOARD OF EDUCATION TOTALS:	188,020.30	39,395.00	79,849.51	35,801.11	72,369.68	38
232 OFFICE OF SUPERINTENDENT TOTALS:	512,597.88	14,398.02	174,932.83	21,626.86	316,038.19	62
233 SCHOOL ADMINISTRATION TOTALS:	2,734,781.33	100,969.89	866,066.65	40,110.18	1,828,604.50	67
252 FISCAL SERVICES TOTALS:	492,751.78	23,767.92	160,757.94	3,221.48	328,772.36	67
253 FACILITIES RENOV/CONST. TOTALS:	2,779.39	0.00	0.00	2,779.39	0.00	0
254 OPER. AND MAINTENANCE TOTALS:	3,719,019.37	75,819.46	1,537,250.22	271,345.54	1,910,423.61	51
255 STUDENT TRANSPORTATION TOTALS:	639,225.53	16,938.86	111,069.23	2,413.24	525,743.06	82
256 FOOD SERVICE TOTALS:	461,416.80	8,371.83	77,245.92	0.00	384,170.88	83
257 WAREHOUSE & PURCHASING TOTALS:	150.00	0.00	0.00	0.00	150.00	100
258 SCHOOL SECURITY TOTALS:	244,056.98	657.37	60,818.98	167,390.92	15,847.08	6
262 ADMINISTRATION/PLANNING TOTALS:	30,427.29	1,404.22	13,477.31	0.00	16,949.98	56
263 INFORMATION SERVICES TOTALS:	46,616.03	1,741.23	11,866.98	160.92	34,588.13	74
264 STAFF SERVICES TOTALS:	340,574.90	7,265.73	125,671.29	16,209.10	198,694.51	58
266 TECHNOLOGY TOTALS:	581,860.65	12,658.43	235,049.34	5,296.75	341,514.56	59
271 PUPIL SERVICES TOTALS:	282,902.33	30,566.59	88,701.80	5,932.50	188,268.03	67
412 PAYMENTS TO OTHER GOV'T TOTALS:	9,490.00	1,250.81	3,509.62	0.00	5,980.38	63
421 TOTALS:	465.62	0.00	0.00	0.00	465.62	100
426 TRANSFER TO PUPIL ACTIVIT TOTALS:	69,000.00	0.00	61,000.00	0.00	8,000.00	12
500 DEBT SERVICE TOTALS:	182,655.98	3,327.06	31,319.94	94,011.04	57,325.00	31
	<u>29,900,845.00</u>	<u>1,024,285.64</u>	<u>7,762,445.21</u>	<u>1,510,689.43</u>	<u>20,627,710.36</u>	<u>69</u>