

The Consolidated School District of Aiken County
 Financial Report
 For The Period Ended September 30, 2020
 Revenue

	BUDGET	REVENUE	Y-T-D BUDGETED	BALANCE TO	RECEIVED
	FY 21	SEPTEMBER	RECEIVED	BE RECEIVED	NOT BUDGETED
FUND 1 - GENERAL FUND					
Current Property Tax:					
Aiken County	\$ 58,652,505	\$ 1,462,976	\$ 3,576,255	\$ 55,076,250	\$ -
Saluda County	1,003,626	-	-	1,003,626	-
Delinquent Taxes	2,350,000	108,659	721,185	1,628,815	-
Tuition:					
Regular Day School	9,000	1,607	3,964	5,036	-
Other Districts	6,000	-	244	5,756	-
Interest Earned on Investments	500,000	8,978	37,524	462,476	-
Miscellaneous Revenue	124,365	2,568	12,492	111,873	-
Transfer From:					
EIA	11,781,106	-	-	11,781,106	-
Indirect Cost	700,000	10,968	16,932	683,068	-
Special Revenue	-	-	-	-	-
Other Restricted Grants	-	-	-	-	-
Total Local Revenue	75,126,602	1,595,756	4,368,596	70,758,006	-

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Payment in Lieu of Taxes	6,300,000	-	-	6,300,000	-
Total Intermediate Revenue	6,300,000	-	-	6,300,000	-
Property Tax Relief Reimbursement	8,147,500	-	-	8,147,500	-
Tax Relief Tier 2	2,659,778	-	-	2,659,778	-
Tax Relief Tier 3 and Tier 3 B	21,080,516	-	(9,194)	21,089,710	-
Fringe Benefits	22,414,039	2,178,402	6,535,205	15,878,834	-
Retiree Insurance	6,083,862	499,664	1,498,991	4,584,871	-
State Aid: Teacher Salaries	4,431,892	-	-	4,431,892	-
Bus Drivers' Salaries	1,776,822	-	96,141	1,680,681	-
Education Finance Act	56,929,815	4,839,183	14,517,548	42,412,267	-
PEBA On-behalf Payments	1,293,418	-	-	1,293,418	-
Handicapped Transportation	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Total State Revenue	124,817,642	7,517,248	22,638,691	102,178,951	-
P. L. 874-Maintenance of Operations	-	-	-	-	-
Total Federal Revenue	-	-	-	-	-
Total Fund Balance Budgeted	-	-	-	-	-
Total General Fund Revenue	206,244,244	9,113,004	27,007,287	179,236,957	-

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	BUDGET FY 21	REVENUE SEPTEMBER	Y-T-D BUDGETED RECEIVED	BALANCE TO BE RECEIVED	RECEIVED NOT BUDGETED
FUND 2 - SPECIAL REVENUE					
SFS Fuel Up to Play Grant	22,781	-	-	22,781	-
Instructional Materials Center Receipts	2,962	1,074	2,962	0	6
Adult Education -Local	-	-	-	-	-
Medicaid Reimbursement	500,000	-	-	500,000	-
SC Arts Commission	7,500	-	-	7,500	-
Headstart/Early Headstart	2,010,910	2,400	2,400	2,008,510	-
Bridgestone-Cambridge	-	-	-	-	-
Freedman CARES	15,000	-	15,000	-	-
PEP	-	-	-	-	-
SC Prevent Teen Pregnancy	-	-	-	-	-
Miscellaneous Donations to Schools	68,586	11,169	35,516	33,070	-
Total Local Revenue	2,627,739	14,643	55,878	2,571,862	6
Education License Plates	-	-	-	-	1,353
CDEP Child Development	2,067,513	221,442	221,442	1,846,071	-
Summer Reading Camp	-	-	-	-	-
EEDA Career Specialists	943,060	-	-	943,060	-
Reading Coaches	1,122,807	-	-	1,122,807	-
Student Health & Fitness-Nurses	602,720	-	-	602,720	-
Student Health & Fitness-P.E.	167,195	13,677	41,030	126,165	-
Adult Ed Supplemental Nutrition Pgm	-	-	-	-	-

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	<u>FY 21</u>	<u>SEPTEMBER</u>	<u>RECEIVED</u>	<u>BE RECEIVED</u>	<u>NOT BUDGETED</u>
K-12 Tehnology	-	-	-	-	-
12-Month Agriculture	27,310	-	-	27,310	-
Other State Special Revenue	-	-	-	-	-
Total State Revenue	4,930,605	235,119	262,472	4,668,133	1,353
Title I (includes carryover)	9,838,279	-	(7,032)	9,845,312	-
Individuals with Disabilities Act (IDEA)	4,761,424	-	-	4,761,424	-
Preschool IDEA	192,127	-	-	192,127	-
Vocational Education	686,711	-	-	686,711	-
Title IV	1,256,275	-	-	1,256,275	-
Neglected and Delinquent	20,134	-	-	20,134	-
21st Century Grant	260,000	28,268	28,268	231,732	-
Title I Focus Schools	955,548	-	-	955,548	-
Adult Ed - Federal	270,709	-	-	270,709	-
Language Instruction	116,486	-	-	116,486	-
Supporting Effective Instruction	1,356,365	-	-	1,356,365	-
ROTC	388,284	7,512	88,876	299,408	-
CRF Coronavirus Relief Funds	2,168,233	-	241,217	1,927,016	-
CARES ESSER Funds	6,187,880	-	-	6,187,880	-
Total Federal Revenue	28,458,457	35,780	351,329	28,107,128	-
Total Special Revenue Fund Revenue	36,016,801	285,542	669,678	35,347,123	1,359

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	FY 21	SEPTEMBER	RECEIVED	BE RECEIVED	NOT BUDGETED
FUND 3- EIA -Education Improvement Act					
Arts in Education	21,709			21,709	-
Career Ready Assessments	65,154				-
Science Kit Refurbish	79,979	2,503	2,503	77,476	-
Industry Certificates	75,394				-
Career and Technology Education	97,750				-
National Board Certified	549,493	43,555	87,109	462,384	-
SC Teacher of the Year	499,716	41,233	41,233	458,483	-
At Risk Funding	1,077	-	-	1,077	-
Teacher Salary Increase	2,601,302	227,519	455,039	2,146,263	-
Employer Contributions	5,367,469	478,375	956,751	4,410,718	-
Consolidated Adult Education Funding	1,194,267	169,450	276,951	917,316	-
Summer Reading Camp	906,013	-	-	906,013	-
Palmetto Priority Schools	132,648	-	-	132,648	-
Teacher Supplies	203,744	-	-	203,744	-
EEDA Professional Development	468,325	-	458,975	9,350	-
Aid To Districts	46,280	-	-	46,280	-
	744,489	25,260	75,780	668,709	-
Total EIA/Act 135 Revenue	13,054,808	987,895	2,354,340	10,462,171	-

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	<u>BUDGET</u> <u>FY 21</u>	<u>REVENUE</u> <u>SEPTEMBER</u>	<u>Y-T-D BUDGETED</u> <u>RECEIVED</u>	<u>BALANCE TO</u> <u>BE RECEIVED</u>	<u>RECEIVED</u> <u>NOT BUDGETED</u>
<u>FUND 4- DEBT SERVICE</u>					
Aiken County Debt Service	23,031,150	330,538	824,555	22,206,595	-
Saluda County Debt Service	300,000	-	-	300,000	-
Delinquent Taxes	610,000	33,528	211,081	398,919	-
Sales Tax Applied for Debt Service	15,854,750	185,526	185,526	15,669,224	-
Interest on Investments	100,000	721	2,975	97,025	-
Contingency	-	-	-	-	-
Total Debt Service Revenue	39,895,900	550,314	1,224,138	38,671,762	-
<u>FUND 5- SCHOOL BUILDING</u>					
Interest on Investments 8%	300,000	28,351	126,903	-	-
Interest on Investments 1%	-	6,491	26,776	-	-
Interest on ABM	-	80	1,029	-	-
Total Local Revenue	300,000	34,921	154,708	-	-
1% Sales Tax	17,278,968	1,669,735	1,669,735	15,609,233	-
Bond Proceeds	18,500,000	-	-	18,500,000	-
Bond Premium	1,000,000	-	-	1,000,000	-
Total State Revenue	36,778,968	1,669,735	1,669,735	35,109,233	-
Total School Building Revenue	37,078,968	1,704,657	1,824,443	35,109,233	-

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<u>FUND 6- SCHOOL FOOD SERVICE</u>					
Interest on Investments	-	595	-	-	1,842
Lunch Sales:					
Full Pay	767,855	7,687	10,449	757,406	-
Adult Sales	76,500	1,220	1,252	75,248	-
Breakfast Sales:					
Full Pay	86,952	1,233	1,391	85,561	-
Adult Sales	1,020	26	26	995	-
Special Sales:					
Student Sales	119,646	17	18	119,628	-
Adult Sales	17,457	187	190	17,267	-
Miscellaneous Revenue	220,850	12,766	14,729	206,121	-
Total Local Revenue	1,290,280	23,729	28,055	1,262,225	1,842
Program Aid	-	-	-	-	-
Total State Revenue	-	-	-	-	-

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USDA Reimbursement:					
Lunch	5,818,255	314,284	380,117	5,438,138	-
Breakfast	1,852,867	141,437	180,670	1,672,197	-
USDA Fresh Fruit/Vegetable Program	-	-	-	-	-
Total Federal Revenue	7,671,122	455,720	560,787	7,110,335	-
Total Fund Balance Budgeted	484,454	-	-	7,110,335	-
Total School Food Service Revenue	9,445,856	479,449	588,842	8,372,560	1,842
Grand Total - All Funds	\$ 341,736,577	\$ 13,120,861	\$ 33,668,729	\$ 307,199,805	\$ 3,201

The Consolidated School District of Aiken County
 Financial Report
 For The Period Ended September 30, 2020
 Expenditures

	BUDGET		Y-T-D		TOTAL		%
	FY 21	EXPENDITURES	ENCUMBRANCES	COMMITMENTS	COMMITMENTS		
<u>FUND 1 - GENERAL FUND</u>							
Salaries	\$ 127,986,291	\$ 21,736,555	106,249,736	\$ 127,986,291	100.0%		
Employee Benefits	55,945,489	9,713,370	46,232,119	55,945,489	100.0%		
Purchased Services	9,753,744	2,549,465	3,145,002	5,694,467	58.4%		
Supplies/Materials	8,164,180	1,884,206	73,591	1,957,797	24.0%		
Equipment/Capital Outlay	1,948,537	266,666	-	266,666	13.7%		
Other Objects	1,604,031	62,050	-	62,050	3.9%		
Transfers to Other Funds	841,972	216,905	-	216,905	25.8%		
TOTAL	206,244,244	36,429,217	155,700,448	192,129,665	93.2%		
<u>FUND 2 - SPECIAL REVENUE</u>							
Salaries	24,197,653	3,996,549	20,201,104	24,197,653	100.0%		
Employee Benefits	2,509,916	1,464,452	1,045,464	2,509,916	100.0%		
Purchased Services	2,544,255	842,849	33,240	876,089	34.4%		
Supplies/Materials	5,440,249	1,526,162	16,953	1,543,115	28.4%		
Equipment/Capital Outlay	576,818	21,123	2,270	23,393	4.1%		
Other Objects	149,868	1,280	-	1,280	0.0%		
Indirect Costs	598,042	37,107	-	37,107	6.2%		
TOTAL	36,016,801	7,889,522	21,299,031	29,188,553	81.0%		

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	FY 21	EXPENDITURES	ENCUMBRANCES	COMMITMENTS	COMMITMENTS		
FUND 3 - EIA-Education Improvement Act							
Salaries	3,402,651	508,496		#VALUE!	#VALUE!		
Employee Benefits	809,099	191,264	617,835	809,099	100.0%		
Purchased Services	480,996	71,512	4,852	76,364	15.9%		
Supplies/Materials	1,542,846	541,556	3,349	544,905	35.3%		
Equipment/Capital Outlay	11,525	(344)	-	(344)	-3.0%		
Other Objects	846	-	-	-	0.0%		
Transfers to Other Funds	6,806,845	51,732	-	51,732	0.8%		
TOTAL	13,054,808	1,364,216	626,036	#VALUE!	#VALUE!		
FUND 4 - DEBT SERVICE							
Principal	31,640,000	-	-	-	0.0%		
Interest Expense	8,130,900	4,867,800	-	4,867,800	59.9%		
Bond Issuance Costs	125,000	3,056	-	3,056	2.4%		
TOTAL	39,895,900	4,870,856	-	4,870,856	12.2%		
FUND 5 - SCHOOL BUILDING							
Purchased Services	280,750	1,259,115	-	1,259,115	0.0%		
Equipment/Capital Outlay	36,798,218	8,679,015	16,429	8,695,444	23.6%		
Contingency	-	-	-	-			
TOTAL	37,078,968	9,938,130	16,429	9,954,559	26.8%		

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	FY 21		EXPENDITURES				COMMITMENTS	%
<u>FUND 6- SCHOOL FOOD SERVICE</u>								
Salaries	3,495,798		454,308		3,041,490		3,495,798	100.0%
Employee Benefits	400,000		261,014		138,986		400,000	100.0%
Purchased Services	66,500		4,007		-		4,007	6.0%
Food/Supplies/Materials	5,106,051		422,775		69,694		492,469	9.6%
Equipment/Capital Outlay	215,007		9,395		-		9,395	0.0%
Other Objects	12,500		-		-		-	0.0%
Indirect Costs	150,000		14,504		-		14,504	9.7%
TOTAL	9,445,856		1,166,003		3,250,170		4,416,173	46.8%
GRAND TOTALS - ALL FUNDS	\$ 341,736,577	\$	61,657,944	\$	180,892,113	#VALUE!	#VALUE!	