



Franklin County District Schools
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TO: Franklin County School Board Members

FROM: Steve Lanier, Superintendent

SUBJECT: Request for Acceptance/Approval of the Superintendent's Monthly Financial Report

DATE: August 18, 2025

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **July 31, 2025.**

STRATEGIC PLAN IMPACT: The Superintendent's Monthly Financial Report tracks the allocation and use of our financial resources. This helps insure that resources are focused on mastery of academic standards.

EDUCATIONAL IMPACT: Accurate financial reporting will allow school resources to be focused on student learning.

FISCAL IMPACT: This report will allow the District to monitor the financial position of its accounts.

RECOMMENDATION: Approval of the Superintendent's Monthly Report

ACTION REQUIRED: Acceptance of Superintendent's recommendation

REVIEWED AND SUBMITTED FOR APPROVAL BY: Shannon Venable, C.F.O.

Substitute Year to Date Cost \$0

GENERAL FUND ANALYSIS	Jul-25	Jul-24
REVENUES COLLECTED TO DATE:	148,980	341,060
% REVENUES COLLECTED TO DATE:	1%	2%
EXPENDITURES TO DATE:	1,218,611	656,601
% EXPENDITURES TO DATE:	6%	4%
% of year complete		8%
ENDING FUND BALANCE	Projected 6/30/2026	Ended 6/30/2025
UNRESTRICTED FUND BALANCE	2,822,894	2,988,432
RESTRICTED FUND BALANCE	-	372,966
ASSIGNED FUND BALANCE	-	98,284
TOTAL FUND BALANCE	2,822,894	3,459,681
FUND BALANCE %	16%	18%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2026

Report Period: July 2025

GENERAL FUND - FUND 110

APPROPRIATIONS	Account Number	Total Appropriations	Expenditure Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Instruction	5000					
Salaries	100	4,903,343	19,377	4,883,966	8%	0%
Employee Benefits	200	1,970,857	35,111	1,935,746	8%	2%
Purchased Services	300	4,708,036	319,437	4,388,600	8%	7%
Materials & Supplies	500	428,069	23,272	404,797	8%	5%
Capital Outlay	600	276,217	159	276,058	8%	0%
Other Expenses	700	308,433	10,000	298,433	8%	3%
	Total	12,594,955	407,355	12,187,600	8%	3%
Pupil Personnel Services	6100					
Salaries	100	296,644	6,442	290,202	8%	2%
Employee Benefits	200	103,506	3,309	100,197	8%	3%
Purchased Services	300	55,911		55,911	8%	0%
Materials & Supplies	500	13,339		13,339	8%	0%
	Total	470,400	9,751	460,649	8%	2%
Instructional Media Services	6200					
Salaries	100	85,672	225	85,447	8%	0%
Employee Benefits	200	38,203	349	37,854	8%	1%
Purchased Services	300	4,365		4,365	8%	0%
Capital Outlay	600	8,177		8,177	8%	0%
	Total	136,759	574	136,185	8%	0%
Instruction&Curriculum Development Services	6300				8%	
Salaries	100	272,443	23,285	249,158	8%	9%
Employee Benefits	200	99,682	9,207	90,475	8%	9%
Materials & Supplies	500	150		150	8%	0%
	Total	372,275	32,492	339,783	8%	9%
Instructional Staff Training Services	6400				8%	
Salaries	100	500		500	8%	0%
Employee Benefits	200	106	53	53	8%	50%
Purchased Services	300	44,920	3,458	41,462	8%	8%
Other Expenses	700	6,952	6,952	0	8%	100%
	Total	52,478	10,462	42,016	8%	20%
Instruction Related Technology	6500				8%	
Purchased Services	300	140,274	9,356	130,918	8%	7%
Materials & Supplies	500	1,000		1,000	8%	0%
	Total	141,274	9,356	131,918	8%	7%
Board	7100				8%	
Salaries	100	163,772	13,513	150,260	8%	8%
Employee Benefits	200	153,799	10,548	143,251	8%	7%
Purchased Services	300	164,694	73,835	90,859	8%	45%
Other Expenses	700	25,940	5,217	20,723	8%	20%
	Total	508,205	103,112	405,093	8%	20%
General Administration	7200				8%	
Salaries	100	218,962	18,247	200,715	8%	8%
Employee Benefits	200	132,481	11,429	121,052	8%	9%
Materials & Supplies	500	750		750	8%	0%
Other Expenses	700	15,607	8,370	7,237	8%	54%
	Total	368,482	38,046	330,436	8%	10%
School Administration	7300				8%	
Salaries	100	648,667	40,058	608,609	8%	6%
Employee Benefits	200	263,350	16,593	246,757	8%	6%
Materials & Supplies	500	1,500		1,500	8%	0%
	Total	913,517	56,652	856,865	8%	6%
Facilities Acquisition and Construction	7400	41,180	17,180	24,000	8%	42%
	Total	41,180	17,180	24,000	8%	42%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2026

Report Period: July 2025

GENERAL FUND - FUND 110

APPROPRIATIONS	Account Number	Total Appropriations	Expenditure Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Fiscal Services	7500				8%	
Salaries	100	262,497	21,950	240,547	8%	8%
Employee Benefits	200	97,779	9,312	88,467	8%	10%
Purchased Services	300	20,712	12,711	8,001	8%	61%
Materials & Supplies	500	3,000	484	2,516	8%	16%
Other Expenses	700	17,929	16,603	1,326	8%	93%
Total		401,917	61,059	340,858	8%	15%
Central Services	7700				8%	
Salaries	100	330,886	27,112	303,774	8%	8%
Employee Benefits	200	121,744	10,422	111,322	8%	9%
Purchased Services	300	143,293	10,207	133,086	8%	7%
Materials & Supplies	500	4,500	345	4,155	8%	8%
Other Expenses	700	68,209	35,429	32,780	8%	52%
Total		669,632	83,515	586,117	8%	12%
Pupil Transportation Services	7800				8%	
Salaries	100	378,894	11,834	367,060	8%	3%
Employee Benefits	200	213,353	6,446	206,907	8%	3%
Purchased Services	300	154,914	98,560	56,354	8%	64%
Energy Services	400	71,639	1,373	70,266	8%	2%
Materials & Supplies	500	44,625	36	44,589	8%	0%
Other Expenses	700	18,355		18,355	8%	0%
Total		881,780	118,249	763,531	8%	13%
Operation of Plant	7900				8%	
Salaries	100	370,375	30,348	340,027	8%	8%
Employee Benefits	200	176,109	15,332	160,777	8%	9%
Purchased Services	300	677,607	133,580	544,027	8%	20%
Energy Services	400	510,202	44,476	465,726	8%	9%
Materials & Supplies	500	97,875	7,450	90,425	8%	8%
Capital Outlay	600	21,000		21,000	8%	0%
Other Expenses	700	3,600		3,600	8%	0%
Total		1,856,768	231,186	1,625,582	8%	12%
Maintenance of Plant	8100				8%	
Salaries	100	240,704	18,354	222,350	8%	8%
Employee Benefits	200	103,459	8,602	94,857	8%	8%
Purchased Services	300	47,275	1,223	46,052	8%	3%
Energy Services	400	5,100		5,100	8%	0%
Materials & Supplies	500	50,000	4,587	45,413	8%	9%
Capital Outlay	600	6,000		6,000	8%	0%
Total		453,038	32,766	420,272	8%	7%
Administrative Technology Services	8200				8%	
Purchased Services	300	93,228	6,856	86,372	8%	7%
Materials & Supplies	500	1,500		1,500	8%	0%
Total		94,728	6,856	87,872	8%	7%
TOTAL APPROPRIATIONS		19,957,388	1,218,611	18,738,776	8%	6%
		Total Appropriations	Budgeted Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used

- RESTRICTED

- ASSIGNED

2,822,894 UNRESTRICTED 15.74%

2,822,894 TOTAL ENDING FUND BALANCE - 06/30/26

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET :

DEBT SERVICE FUNDS

For Fiscal Year Ending June 30, 2026

Report Period: July 2025

Debt Service - Special Act Bonds Fund 220						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Transfers Out					8%	
To General Fund	910	306,000		306,000	8%	0%
Total		0	0	0	8%	0%
Debt Service - Special Act Bonds Fund 220				Ending Fund Balance 06/30/26		31

Debt Service - Sinking Fund 290						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Debt Service Function 9200					8%	
Redemption of Principal	710	89,424		89,424	8%	0%
Interest	720	10,670		10,670	8%	0%
Total		100,093	0	100,093	8%	0%
Debt Service - Sinking Fund 290				Ending Fund Balance 06/30/26		1,079

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS

DISTRICT SUMMARY BUDGET :
 For Fiscal Year Ending June 30, 2026

Report Period: July 2025

Public Education Capital Outlay Fund 340						
Appropriations - Function 9700	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Transfers Out					8%	
To General Fund	910	0		0	8%	
<i>Total Transfers Out</i>		0	0	0	8%	
Total		0	0	0	8%	
Public Education Capital Outlay Fund 340				Ending Fund Balance 06/30/26		-

Capital Outlay and Debt Service Fund 360						
Appropriations - Function 7400	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Remodeling and Renovations	680	574,936	0	574,936	8%	0%
Other Expenses	700	51	0	51	8%	0%
<i>Total Appropriations</i>		574,987	0	574,987	8%	0%
Total		574,987	0	574,987	8%	0%
Capital Outlay and Debt Service Fund 360				Ending Fund Balance 06/30/26		-

Local Capital Improvement Fund 370						
Appropriations - Function 7400	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Buildings and Fixed Equipment	630	-		0	8%	0%
Furniture, Fixtures, and Equipment	640	100,000	767	99,233	8%	1%
Motor Vehicles	650	100,000		100,000	8%	0%
Improvements other than Buildings	670	500,000	2,969	497,031	8%	1%
Remodeling and Renovations	680	1,200,000	2,281	1,197,719	8%	0%
Charter School LCIF	793	234,298		234,298	8%	0%
<i>Total Appropriations</i>		2,134,298	6,016	2,128,282	8%	0%
Transfers Out					8%	
To General Fund	910	970,444		970,444	8%	0%
To Debt Service Funds	920	100,093		100,093	8%	0%
<i>Total Transfers Out</i>		1,070,537	0	1,070,537	8%	0%
Total		3,204,835	6,016	3,198,819	8%	0%
Local Capital Improvement Fund 370				Ending Fund Balance 06/30/26		4,113,156

Other Capital Projects Fund 390						
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
7400 Furnitures, Fixtures, and Equipment	640	300,000	1,626	298,374	8%	0%
7400 Motor Vehicles	650	481,263	151,554	329,709	8%	0%
7400 Improvements other than Buildings	670	280,000	36,464	243,536	8%	0%
7400 Remodeling and Renovations	680	200,000		200,000	8%	0%
7440 Charter School Capital Outlay Sales Tax	795	415,146		415,146	8%	0%
<i>Total Appropriations</i>		1,676,409	189,644	1,486,765	8%	11%
Transfers Out					8%	
To General Fund	910	107,788		107,788	8%	0%
<i>Total Transfers Out</i>		107,788	0	107,788	8%	
Total		1,784,197	189,644	1,594,553	8%	11%
Other Capital Projects Fund 390				Ending Fund Balance 06/30/26		1,257,242

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
SPECIAL REVENUE FUNDS

DISTRICT SUMMARY BUDGET :

For Fiscal Year Ending June 30, 2026

Report Period: July 2025

Food Services - Fund 410						
Appropriations - Function 7600	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Salaries	100	390,000	14,349	375,651	8%	4%
Employee Benefits	200	224,000	6,984	217,016	8%	3%
Purchased Services	300	60,000	14,744	45,256	8%	25%
Energy Services	400	5,000		5,000	8%	0%
Materials & Supplies	500	600,000	1,592	598,408	8%	0%
Capital Outlay	600	10,000	647	9,353	8%	6%
Other Expenses	700	10,000	700	9,300	8%	7%
<i>Total Appropriations</i>		1,299,000	39,016	1,259,984	8%	3%

Food Services - Fund 410	Ending Fund Balance 06/30/26	314,967
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Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Instruction	5000					
Salaries	100	154,344	83	154,261	8%	0%
Employee Benefits	200	66,146	16	66,130	8%	0%
Purchased Services	300	374,829	43,903	330,926	8%	12%
Materials & Supplies	500	63,366		63,366	8%	0%
Capital Outlay	600	22,049		22,049	8%	0%
Other Expenses	700	11,024		11,024	8%	0%
	Total	691,758	44,003	647,755	8%	6%
Pupil Personnel Services	6100					
Salaries	100	154,341	3,178	151,163	8%	2%
Employee Benefits	200	44,098	1,381	42,717	8%	3%
Purchased Services	300	2,780		2,780	8%	0%
Materials & Supplies	500	11,024		11,024	8%	0%
	Total	212,243	4,559	207,684	8%	2%
Instruction&Curriculum Development	6300				8%	
Salaries	100	70,225	5,320	64,905	8%	8%
Employee Benefits	200	26,569	1,157	25,412	8%	4%
Materials & Supplies	500	2,425	0	2,425	8%	0%
	Total	99,219	6,477	92,743	8%	7%
Instructional Staff Training Services	6400				8%	
Salaries	100	7,166		7,166	8%	0%
Employee Benefits	200	11,024		11,024	8%	0%
Purchased Services	300	39,467	1,088	38,379	8%	3%
Materials & Supplies	500	4,410		4,410	8%	0%
	Total	62,067	1,088	60,979	8%	2%
Instruction Related Technology	6500				8%	
Purchased Services	300	1,874		1,874	8%	0%
	Total	1,874	0	1,874	8%	0%
General Adminstration	7200				8%	
Other Expenses	700	33,073		33,073	8%	0%
	Total	33,073	0	33,073	8%	0%
School Administration	7300				8%	
Purchased Services	300	2,205		2,205	8%	0%
	Total	2,205	0	2,205	8%	0%

<i>Total Appropriations</i>	1,102,439	56,126	1,046,313	8%	5%
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Federal Programs - Fund 420

Fund	Src	Src	2025-26 FYTD Activity	July 2025-26 Monthly Activity
1100	FLORIDA EDUCATION FINANCE PROG	3100	31,667.00	31,667.00
1100	WORKFORCE DEVELOPMENT	3150	8,974.00	8,974.00
1100	STATE LICENSE TAX	3430	477.25	477.25
1100	CLASS SIZE REDUCTION - OPERATI	3550	93,786.00	93,786.00
1100	RENT	4250	600.00	600.00
1100	INTEREST ON INVESTMENTS	4310	11,518.87	11,518.87
1100	GED TESTING FEES	4670	77.50	77.50
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	1,879.78	1,879.78
1100	GENERAL OPERATING	----	148,980.40	148,980.40
2200	INTEREST ON INVESTMENTS	4310	0.11	0.11
2200	SPECIAL ACT BONDS	----	0.11	0.11
2900	INTEREST ON INVESTMENTS	4310	0.36	0.36
2900	DEBT SERVICE SINKING FUND SUP	----	0.36	0.36
3600	INTEREST ON INVESTMENTS	4310	1,766.84	1,766.84
3600	CO & DS	----	1,766.84	1,766.84
3700	INTEREST ON INVESTMENTS	4310	17,632.88	17,632.88
3700	LOCAL CAPITAL IMPROVEMENT	----	17,632.88	17,632.88
3900	INTEREST ON INVESTMENTS	4310	0.53	0.53
3900	OTHER CAPITAL PROJECTS	----	0.53	0.53
3910	INTEREST ON INVESTMENTS	4310	24.01	24.01
3910	OTH CAPITAL SAFETY	----	24.01	24.01
3920	INTEREST ON INVESTMENTS	4310	5,703.92	5,703.92
3920	LOCAL SALES TAX	----	5,703.92	5,703.92
4100	SUMMER FOOD SERVICE PROGRAM	2670	93,175.98	93,175.98
4100	INTEREST ON INVESTMENTS	4310	1,635.88	1,635.88
4100	OTHER FOOD SALES	4560	288.33	288.33
4100	SCHOOL FOOD SERVICE	----	95,100.19	95,100.19
Grand Revenue Totals			269,209.24	269,209.24

Number of Accounts: 21

***** End of report *****

***** End of report *****