



Franklin County District Schools
85 School Road
Eastpoint, FL 32328
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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: September 8, 2025

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **August 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 \$3,712

GENERAL FUND ANALYSIS	Aug-25	Aug-24
REVENUES COLLECTED TO DATE:	209,436	407,029
% REVENUES COLLECTED TO DATE:	1%	2%
EXPENDITURES TO DATE:	2,228,436	2,181,671
% EXPENDITURES TO DATE:	12%	13%
% of year complete	17%	
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: August 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	350,431	4,552,912	17%	7%
Employee Benefits	200	1,970,857	142,037	1,828,820	17%	7%
Purchased Services	300	4,708,036	362,455	4,345,581	17%	8%
Materials & Supplies	500	428,069	47,238	380,831	17%	11%
Capital Outlay	600	276,217	159	276,058	17%	0%
Other Expenses	700	308,433	12,283	296,151	17%	4%
Total		12,594,955	914,603	11,680,351	17%	7%
Pupil Personnel Services	6100					
Salaries	100	296,644	19,076	277,568	17%	6%
Employee Benefits	200	103,506	8,940	94,566	17%	9%
Purchased Services	300	55,911		55,911	17%	0%
Materials & Supplies	500	13,339		13,339	17%	0%
Total		470,400	28,016	442,384	17%	6%
Instructional Media Services	6200					
Salaries	100	85,672	7,081	78,591	17%	8%
Employee Benefits	200	38,203	2,580	35,623	17%	7%
Purchased Services	300	4,365	1,067	3,298	17%	24%
Capital Outlay	600	8,177		8,177	17%	0%
Total		136,759	10,729	126,030	17%	8%
Instruction&Curriculum Development Services	6300				17%	
Salaries	100	272,443	46,852	225,591	17%	17%
Employee Benefits	200	99,682	16,421	83,261	17%	16%
Materials & Supplies	500	150		150	17%	0%
Total		372,275	63,273	309,002	17%	17%
Instructional Staff Training Services	6400				17%	
Salaries	100	500	500	0	17%	100%
Employee Benefits	200	106	106	0	17%	100%
Purchased Services	300	44,920	3,781	41,139	17%	8%
Other Expenses	700	6,952	6,952	0	17%	100%
Total		52,478	11,339	41,139	17%	22%
Instruction Related Technology	6500				17%	
Purchased Services	300	140,274	9,356	130,918	17%	7%
Materials & Supplies	500	1,000		1,000	17%	0%
Total		141,274	9,356	131,918	17%	7%
Board	7100				17%	
Salaries	100	163,772	27,025	136,747	17%	17%
Employee Benefits	200	153,799	20,095	133,704	17%	13%
Purchased Services	300	164,694	80,930	83,764	17%	49%
Other Expenses	700	25,940	5,508	20,432	17%	21%
Total		508,205	133,558	374,647	17%	26%
General Administration	7200				17%	
Salaries	100	218,962	36,494	182,468	17%	17%
Employee Benefits	200	132,481	21,015	111,466	17%	16%
Materials & Supplies	500	750		750	17%	0%
Other Expenses	700	15,607	8,370	7,237	17%	54%
Total		368,482	65,878	302,604	17%	18%
School Administration	7300				17%	
Salaries	100	648,667	95,441	553,226	17%	15%
Employee Benefits	200	263,350	34,637	228,713	17%	13%
Materials & Supplies	500	1,500	0	1,500	17%	0%
Total		913,517	130,078	783,439	17%	14%
Facilities Acquisition and Construction	7400	41,180	41,180	0	17%	100%
Total		41,180	41,180	0	17%	100%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2026

Report Period: August 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				17%	
Salaries	100	262,497	43,900	218,597	17%	17%
Employee Benefits	200	97,779	16,947	80,832	17%	17%
Purchased Services	300	20,712	12,711	8,001	17%	61%
Materials & Supplies	500	3,000	484	2,516	17%	16%
Other Expenses	700	17,929	16,638	1,291	17%	93%
Total		401,917	90,679	311,238	17%	23%
Central Services	7700				17%	
Salaries	100	330,886	54,742	276,144	17%	17%
Employee Benefits	200	121,744	19,264	102,480	17%	16%
Purchased Services	300	143,293	17,926	125,367	17%	13%
Materials & Supplies	500	4,500	519	3,981	17%	12%
Other Expenses	700	68,209	37,059	31,150	17%	54%
Total		669,632	129,510	540,122	17%	19%
Pupil Transportation Services	7800				17%	
Salaries	100	378,894	42,179	336,715	17%	11%
Employee Benefits	200	213,353	18,810	194,543	17%	9%
Purchased Services	300	154,914	100,147	54,767	17%	65%
Energy Services	400	71,639	5,757	65,882	17%	8%
Materials & Supplies	500	44,625	5,429	39,196	17%	12%
Other Expenses	700	18,355	1,323	17,032	17%	7%
Total		881,780	173,646	708,134	17%	20%
Operation of Plant	7900				17%	
Salaries	100	370,375	60,897	309,478	17%	16%
Employee Benefits	200	176,109	28,706	147,403	17%	16%
Purchased Services	300	677,607	183,693	493,914	17%	27%
Energy Services	400	510,202	54,803	455,399	17%	11%
Materials & Supplies	500	97,875	15,471	82,404	17%	16%
Capital Outlay	600	21,000	4,122	16,878	17%	20%
Other Expenses	700	3,600	3,600	0	17%	100%
Total		1,856,768	351,291	1,505,477	17%	19%
Maintenance of Plant	8100				17%	
Salaries	100	240,704	36,748	203,956	17%	15%
Employee Benefits	200	103,459	15,873	87,586	17%	15%
Purchased Services	300	47,275	6,837	40,438	17%	14%
Energy Services	400	5,100	388	4,712	17%	8%
Materials & Supplies	500	50,000	8,191	41,809	17%	16%
Capital Outlay	600	6,000	0	6,000	17%	0%
Total		453,038	68,038	385,000	17%	15%
Administrative Technology Services	8200				17%	
Purchased Services	300	93,228	7,262	85,966	17%	8%
Materials & Supplies	500	1,500		1,500	17%	0%
Total		94,728	7,262	87,466	17%	8%
TOTAL APPROPRIATIONS		19,957,388	2,228,436	17,728,951	17%	11%
		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: August 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					17%	
To General Fund	910	306,000		306,000	17%	0%
Total		0	0	0	17%	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					17%	
Redemption of Principal	710	89,424		89,424	17%	0%
Interest	720	10,670		10,670	17%	0%
Total		100,093	0	100,093	17%	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: August 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					17%	
To General Fund	910	0		0	17%	
<i>Total Transfers Out</i>		0	0	0	17%	
Total		0	0	0	17%	
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	17%	0%
Other Expenses	700	51	0	51	17%	0%
<i>Total Appropriations</i>		574,987	0	574,987	17%	0%
Total		574,987	0	574,987	17%	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	17%	0%
Furniture, Fixtures, and Equipment	640	100,000	1,445	98,555	17%	1%
Motor Vehicles	650	100,000		100,000	17%	0%
Improvements other than Buildings	670	500,000	4,389	495,611	17%	1%
Remodeling and Renovations	680	1,200,000	38,378	1,161,622	17%	3%
Charter School LCIF	793	234,298	5,191	229,107	17%	2%
<i>Total Appropriations</i>		2,134,298	49,401	2,084,897	17%	2%
Transfers Out					17%	
To General Fund	910	970,444		970,444	17%	0%
To Debt Service Funds	920	100,093	100,093	0	17%	100%
<i>Total Transfers Out</i>		1,070,537	100,093	970,444	17%	9%
Total		3,204,835	149,495	3,055,340	17%	5%
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	44,830	255,170	17%	0%
7400 Motor Vehicles	650	481,263	151,554	329,709	17%	0%
7400 Improvements other than Buildings	670	280,000	47,898	232,102	17%	0%
7400 Remodeling and Renovations	680	200,000		200,000	17%	0%
7440 Charter School Capital Outlay Sales Tax	795	415,146	84,640	330,506	17%	0%
<i>Total Appropriations</i>		1,676,409	328,921	1,347,488	17%	20%
Transfers Out					17%	
To General Fund	910	107,788		107,788	17%	0%
<i>Total Transfers Out</i>		107,788	0	107,788	17%	
Total		1,784,197	328,921	1,455,276	17%	18%
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: August 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	45,809	344,191	17%	12%
Employee Benefits	200	224,000	21,903	202,097	17%	10%
Purchased Services	300	60,000	18,443	41,557	17%	31%
Energy Services	400	5,000	86	4,914	17%	2%
Materials & Supplies	500	600,000	21,317	578,683	17%	4%
Capital Outlay	600	10,000	4,574	5,426	17%	46%
Other Expenses	700	10,000	770	9,231	17%	8%
<i>Total Appropriations</i>		1,299,000	112,903	1,186,097	17%	9%
Food Services - Fund 410				Ending Fund Balance 06/30/26	314,967	

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	7,506	146,838	17%	5%
Employee Benefits	200	66,146	2,944	63,202	17%	4%
Purchased Services	300	374,829	72,741	302,088	17%	19%
Materials & Supplies	500	63,366	6,172	57,194	17%	10%
Capital Outlay	600	22,049		22,049	17%	0%
Other Expenses	700	11,024		11,024	17%	0%
	Total	691,758	89,363	602,395	17%	13%
Pupil Personnel Services	6100					
Salaries	100	154,341	14,929	139,412	17%	10%
Employee Benefits	200	44,098	5,362	38,736	17%	12%
Purchased Services	300	2,780	1,210	1,570	17%	44%
Materials & Supplies	500	11,024	11,024	0	17%	100%
	Total	212,243	32,526	179,717	17%	15%
Instruction&Curriculum Development	6300				17%	
Salaries	100	70,225	11,228	58,997	17%	16%
Employee Benefits	200	26,569	2,441	24,128	17%	9%
Materials & Supplies	500	2,425	0	2,425	17%	0%
	Total	99,219	13,669	85,550	17%	14%
Instructional Staff Training Services	6400				17%	
Salaries	100	7,166	7,166	0	17%	100%
Employee Benefits	200	11,024	976	10,048	17%	9%
Purchased Services	300	39,467	7,648	31,819	17%	19%
Materials & Supplies	500	4,410		4,410	17%	0%
	Total	62,067	15,790	46,277	17%	25%
Instruction Related Technology	6500				17%	
Purchased Services	300	1,874		1,874	17%	0%
	Total	1,874	0	1,874	17%	0%
General Administration	7200				17%	
Other Expenses	700	33,073		33,073	17%	0%
	Total	33,073	0	33,073	17%	0%
School Administration	7300				17%	
Purchased Services	300	2,205		2,205	17%	0%
	Total	2,205	0	2,205	17%	0%

<i>Total Appropriations</i>		1,102,439	151,347	951,092	17%	14%
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Federal Programs - Fund 420

Fund	Src	Src	2025-26 FYTD Activity	August 2025-26 Monthly Activity
1100	FLORIDA EDUCATION FINANCE PROG	3100	31,667.00	0.00
1100	WORKFORCE DEVELOPMENT	3150	8,974.00	0.00
1100	STATE LICENSE TAX	3430	477.25	0.00
1100	CLASS SIZE REDUCTION - OPERATI	3550	93,786.00	0.00
1100	TAX REDEMPTIONS	4210	1,315.15	1,315.15
1100	RENT	4250	1,986.38	1,386.38
1100	INTEREST ON INVESTMENTS	4310	11,518.87	0.00
1100	ADULT GENERAL EDUCATION COURSE	4610	60.00	60.00
1100	GED TESTING FEES	4670	257.50	180.00
1100	PRESCHOOL PROGRAM FEES	4710	1,425.00	1,425.00
1100	TRANSPORTATION SERVICES RENDER	4920	8,608.20	8,608.20
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	45,389.25	43,509.47
1100	REFUNDS OF PRIOR YEARS EXPENDI	4970	3,971.26	3,971.26
1100	GENERAL OPERATING	----	209,435.86	60,455.46
2200	INTEREST ON INVESTMENTS	4310	0.11	0.00
2200	SPECIAL ACT BONDS	----	0.11	0.00
2900	INTEREST ON INVESTMENTS	4310	0.36	0.00
2900	DEBT SERVICE SINKING FUND SUP	----	0.36	0.00
3600	INTEREST ON INVESTMENTS	4310	1,766.84	0.00
3600	CO & DS	----	1,766.84	0.00
3700	INTEREST ON INVESTMENTS	4310	17,632.88	0.00
3700	LOCAL CAPITAL IMPROVEMENT	----	17,632.88	0.00
3900	INTEREST ON INVESTMENTS	4310	0.53	0.00
3900	OTHER CAPITAL PROJECTS	----	0.53	0.00
3910	INTEREST ON INVESTMENTS	4310	24.01	0.00
3910	OTH CAPITAL SAFETY	----	24.01	0.00
3920	SCH DISTRICT LOCAL SALES TAX	4190	280,137.40	280,137.40
3920	INTEREST ON INVESTMENTS	4310	5,703.92	0.00
3920	LOCAL SALES TAX	----	285,841.32	280,137.40
4100	SUMMER FOOD SERVICE PROGRAM	2670	93,175.98	0.00
4100	INTEREST ON INVESTMENTS	4310	1,635.88	0.00
4100	OTHER FOOD SALES	4560	288.33	0.00
4100	SCHOOL FOOD SERVICE	----	95,100.19	0.00
4200	INDIVIDUALS WITH DISABIL. ED A	2300	6,476.50	6,476.50
4200	ELE AND SEC ED ACT - TITLE I	2400	40,066.57	40,066.57
4200	FEDERAL	----	46,543.07	46,543.07

Grand Revenue Totals	656,345.17	387,135.93
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Number of Accounts: 33

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

Substitute Report
Check Dates from 07/01/2025 through 08/31/2025

<u>PAY ACCOUNT NUMBER</u>	<u>NAME KEY</u>	<u>EMPLOYEE NAME</u>	<u>CODE</u>	<u>DESCRIPTION</u>	<u>BENEFIT ACCOUNT</u>	<u>AMOUNT</u>
1100E5100 7500 0091 00000 00000 00000	CREAMVAL000	CREAMER, VALERIE J	STEAC	SUB TEACHER		30.00
	DUNFEDEB000	DUNFEE, DEBORAH J	STEAS	SUB TEACH/W CER		243.75
	GRAHALAU000	GRAHAM, LAURA S	STEAC	SUB TEACHER		708.75
	HENDETRI000	HENDERSON, TRINITY M	STEAC	SUB TEACHER		67.50
	LAIRDASH000	LAIRD, ASHLEY H	STEAC	SUB TEACHER		101.25
	MCDANELI000	MCDANIEL, ELISABETH ANA	STEAC	SUB TEACHER		146.25
	PATREGE0000	PATRENOS, GEORGE T	STEAC	SUB TEACHER		806.25
	POLORLIN000	POLORONIS, LINDSEY D	STEAC	SUB TEACHER		48.75
	POLOUTAY000	POLOUS, TAYLOR L	STEAC	SUB TEACHER		393.75
				Total:		2,546.25
1100E7800 7500 9004 00000 00000 00000	NORRIMAI000	NORRIS, MAIDE KANSAS	SBSDR	SUB BUS DRIVER		538.15
	SHORTDAV000	SHORTNACY, DAVID T	SBSDR	SUB BUS DRIVER		200.14
	THARPJAC001	THARPE, JACQUELIN	S12SE	SUB 12 MO SEC		375.00
				Total:		1,113.29
4100E7600 7500 9003 00000 00000 00000	THARPJAC001	THARPE, JACQUELIN	SFSWK	SUB FS WORKER		52.50
				Total:		52.50
				Grand Total:		3,712.04

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