



Franklin County District Schools
85 School Road
Eastpoint, FL 32328
Ph (850) 670-2810
Fax (850) 670-8579

TO: Franklin County School Board Members

FROM: Steve Lanier, Superintendent

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

DATE: October 7, 2025

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **September 30, 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 \$13,259

GENERAL FUND ANALYSIS	Sep-25	Sep-24
REVENUES COLLECTED TO DATE:	839,002	638,659
% REVENUES COLLECTED TO DATE:	5%	4%
EXPENDITURES TO DATE:	3,438,319	3,500,049
% EXPENDITURES TO DATE:	16%	21%
% of year complete		25%
ENDING FUND BALANCE	Projected 6/30/2026	Ended 6/30/2025
UNRESTRICTED FUND BALANCE	3,085,713	3,130,527
RESTRICTED FUND BALANCE	-	510,309
ASSIGNED FUND BALANCE	-	98,284
TOTAL FUND BALANCE	3,085,713	3,739,119
FUND BALANCE %	16%	19%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2026

Report Period: September 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	4,709,571	689,788	4,019,783	25%	15%
Employee Benefits	200	1,936,008	252,727	1,683,281	25%	13%
Purchased Services	300	4,788,954	357,677	4,431,276	25%	7%
Materials & Supplies	500	419,325	56,235	363,090	25%	13%
Capital Outlay	600	276,217	159	276,058	25%	0%
Other Expenses	700	304,558	32,275	272,282	25%	11%
Total		12,434,632	1,388,862	11,045,770	25%	11%
Pupil Personnel Services	6100					
Salaries	100	291,048	29,290	261,758	25%	10%
Employee Benefits	200	102,456	12,436	90,020	25%	12%
Purchased Services	300	55,911	3,900	52,011	25%	7%
Materials & Supplies	500	13,339		13,339	25%	0%
Other Expenses	700	1,000			25%	
Total		463,754	45,626	418,128	25%	10%
Instructional Media Services	6200					
Salaries	100	85,672	13,915	71,757	25%	16%
Employee Benefits	200	38,312	4,807	33,505	25%	13%
Purchased Services	300	2,143	1,567	576	25%	73%
Capital Outlay	600	8,177		8,177	25%	0%
Total		134,804	20,290	114,514	25%	15%
Instruction&Curriculum Development Services	6300				25%	
Salaries	100	279,166	71,007	208,159	25%	25%
Employee Benefits	200	101,301	23,760	77,541	25%	23%
Other Expenses	700	150		150	25%	0%
Total		380,617	94,768	285,850	25%	25%
Instructional Staff Training Services	6400				25%	
Salaries	100	39,870	6,062	33,808	25%	15%
Employee Benefits	200	12,675	1,677	10,998	25%	13%
Purchased Services	300	47,794	7,533	40,261	25%	16%
Other Expenses	700	6,952	6,952	0	25%	100%
Total		107,291	22,223	85,068	25%	21%
Instruction Related Technology	6500				25%	
Purchased Services	300	140,274	24,712	115,562	25%	18%
Materials & Supplies	500	1,000		1,000	25%	0%
Total		141,274	24,712	116,562	25%	17%
Board	7100				25%	
Salaries	100	163,772	41,748	122,024	25%	25%
Employee Benefits	200	153,409	30,288	123,121	25%	20%
Purchased Services	300	169,064	83,966	85,098	25%	50%
Other Expenses	700	25,940	5,647	20,293	25%	22%
Total		512,185	161,648	350,537	25%	32%
General Administration	7200				25%	
Salaries	100	218,962	55,852	163,110	25%	26%
Employee Benefits	200	132,589	31,293	101,296	25%	24%
Materials & Supplies	500	750	682	68	25%	91%
Other Expenses	700	16,007	8,370	7,637	25%	52%
Total		368,990	96,196	272,794	25%	26%
School Administration	7300				25%	
Salaries	100	662,036	149,863	512,173	25%	23%
Employee Benefits	200	266,248	53,855	212,393	25%	20%
Materials & Supplies	500	1,500	150	1,350	25%	10%
Total		929,784	203,868	725,916	25%	22%
Facilities Acquisition and Construction	7400				25%	
Total		927,222	281,462	645,760	25%	30%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2026

Report Period: September 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				25%	
Salaries	100	267,417	65,849	201,568	25%	25%
Employee Benefits	200	99,429	24,582	74,847	25%	25%
Purchased Services	300	21,456	15,261	6,195	25%	71%
Materials & Supplies	500	3,000	619	2,381	25%	21%
Other Expenses	700	19,472	17,828	1,644	25%	92%
Total		410,774	124,139	286,635	25%	30%
Central Services	7700				25%	
Salaries	100	329,630	82,030	247,600	25%	25%
Employee Benefits	200	121,741	28,032	93,709	25%	23%
Purchased Services	300	142,000	27,000	115,000	25%	19%
Materials & Supplies	500	4,800	519	4,281	25%	11%
Other Expenses	700	69,975	37,888	32,087	25%	54%
Total		669,146	175,469	493,677	25%	26%
Pupil Transportation Services	7800				25%	
Salaries	100	387,184	79,636	307,548	25%	21%
Employee Benefits	200	215,826	34,306	181,520	25%	16%
Purchased Services	300	160,314	100,392	59,922	25%	63%
Energy Services	400	84,000	6,505	77,495	25%	8%
Materials & Supplies	500	45,000	6,301	38,699	25%	14%
Other Expenses	700	18,125	3,351	14,774	25%	18%
Total		910,449	230,492	679,957	25%	25%
Operation of Plant	7900				25%	
Salaries	100	375,375	91,345	284,030	25%	24%
Employee Benefits	200	177,193	43,489	133,704	25%	25%
Purchased Services	300	710,148	213,392	496,756	25%	30%
Energy Services	400	512,292	86,468	425,824	25%	17%
Materials & Supplies	500	78,482	16,661	61,821	25%	21%
Capital Outlay	600	28,000	4,122	23,878	25%	15%
Other Expenses	700	3,728	3,728	0	25%	100%
Total		1,885,218	459,205	1,426,013	25%	24%
Maintenance of Plant	8100				25%	
Salaries	100	240,704	55,214	185,490	25%	23%
Employee Benefits	200	103,459	23,164	80,295	25%	22%
Purchased Services	300	65,734	7,134	58,600	25%	11%
Energy Services	400	5,750	926	4,824	25%	16%
Materials & Supplies	500	50,000	8,801	41,199	25%	18%
Capital Outlay	600	6,000	0	6,000	25%	0%
Total		472,147	95,240	376,907	25%	20%
Administrative Technology Services	8200				25%	
Purchased Services	300	109,482	14,118	95,364	25%	13%
Materials & Supplies	500	1,500		1,500	25%	0%
Total		110,982	14,118	96,864	25%	13%
TOTAL APPROPRIATIONS		20,859,269	3,438,319	17,420,950	25%	16%
		Total Appropriations	Budgeted Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used

- RESTRICTED

- ASSIGNED

3,085,713 UNRESTRICTED 16.62%

3,085,713 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: September 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					25%	
To General Fund	910	306,000		306,000	25%	0%
Total		0	0	0	25%	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					25%	
Redemption of Principal	710	89,424	89,424	0	25%	100%
Interest	720	10,670	10,670	0	25%	100%
Total		100,093	100,093	0	25%	100%
Debt Service - Sinking Fund 290				Ending Fund Balance 06/30/26		1,078

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS

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

Report Period: September 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					25%	
To General Fund	910	214,164	53,633	160,531	25%	
<i>Total Transfers Out</i>		214,164	53,633	160,531	25%	
Total		214,164	53,633	160,531	25%	
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	575,867	0	575,867	25%	0%
Other Expenses	700	101	50	51	25%	50%
<i>Total Appropriations</i>		575,968	50	575,918	25%	0%
Total		575,968	50	575,918	25%	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	25%	0%
Furniture, Fixtures, and Equipment	640	100,000	1,445	98,555	25%	1%
Motor Vehicles	650	100,000		100,000	25%	0%
Improvements other than Buildings	670	500,000	4,389	495,611	25%	1%
Remodeling and Renovations	680	1,200,000	51,935	1,148,065	25%	4%
Charter School LCIF	793	234,298	0	234,298	25%	0%
<i>Total Appropriations</i>		2,134,298	57,768	2,076,530	25%	3%
Transfers Out					25%	
To General Fund	910	990,293		990,293	25%	0%
To Debt Service Funds	920	100,093	100,093	0	25%	100%
<i>Total Transfers Out</i>		1,090,386	100,093	990,293	25%	9%
Total		3,224,684	157,861	3,066,823	25%	5%
Local Capital Improvement Fund 370				Ending Fund Balance 06/30/26		4,174,659

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	52,318	247,682	25%	0%
7400 Motor Vehicles	650	481,263	151,554	329,709	25%	0%
7400 Improvements other than Buildings	670	280,000	47,898	232,102	25%	0%
7400 Remodeling and Renovations	680	200,000		200,000	25%	0%
7440 Charter School Capital Outlay Sales Tax	795	517,794	84,640	433,154	25%	0%
<i>Total Appropriations</i>		1,779,057	336,409	1,442,648	25%	19%
Transfers Out					25%	
To General Fund	910	132,697		132,697	25%	0%
<i>Total Transfers Out</i>		132,697	0	132,697	25%	
Total		1,911,754	336,409	1,575,345	25%	18%
Other Capital Projects Fund 390				Ending Fund Balance 06/30/26		1,087,840

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
SPECIAL REVENUE FUNDS

DISTRICT SUMMARY BUDGET :

For Fiscal Year Ending June 30, 2026

Report Period: September 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	76,436	313,564	25%	20%
Employee Benefits	200	224,000	36,695	187,305	25%	16%
Purchased Services	300	60,000	23,091	36,909	25%	38%
Energy Services	400	5,000	206	4,794	25%	4%
Materials & Supplies	500	600,000	71,972	528,028	25%	12%
Capital Outlay	600	10,000	4,574	5,426	25%	46%
Other Expenses	700	10,000	1,348	8,652	25%	13%
<i>Total Appropriations</i>		1,299,000	214,323	1,084,677	25%	16%

Food Services - Fund 410	Ending Fund Balance 06/30/26	379,537
---------------------------------	-------------------------------------	----------------

Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Instruction	5000					
Salaries	100	171,849	17,528	154,321	25%	10%
Employee Benefits	200	73,650	6,118	67,532	25%	8%
Purchased Services	300	417,349	105,291	312,058	25%	25%
Materials & Supplies	500	70,870	9,273	61,597	25%	13%
Capital Outlay	600	24,550	15	24,535	25%	0%
Other Expenses	700	12,275		12,275	25%	0%
	Total	770,543	138,225	632,318	25%	18%
Pupil Personnel Services	6100					
Salaries	100	135,025	26,635	108,390	25%	20%
Employee Benefits	200	57,079	10,419	46,660	25%	18%
Purchased Services	300	2,780	2,780	0	25%	100%
Materials & Supplies	500	24,550	16,137	8,413	25%	66%
	Total	219,434	55,972	163,462	25%	26%
Instruction&Curriculum Development	6300				25%	
Salaries	100	78,191	16,032	62,159	25%	21%
Employee Benefits	200	29,583	3,486	26,097	25%	12%
Materials & Supplies	500	2,700	0	2,700	25%	0%
	Total	110,474	19,519	90,956	25%	18%
Instructional Staff Training Services	6400				25%	
Salaries	100	24,550	13,250	11,300	25%	54%
Employee Benefits	200	12,275	976	11,299	25%	8%
Purchased Services	300	43,944	5,714	38,230	25%	13%
Materials & Supplies	500	4,910		4,910	25%	0%
	Total	85,679	19,940	65,739	25%	23%
Instruction Related Technology	6500				25%	
Purchased Services	300	2,087		2,087	25%	0%
	Total	2,087	0	2,087	25%	0%
General Adminstration	7200				25%	
Other Expenses	700	36,825		36,825	25%	0%
	Total	36,825	0	36,825	25%	0%
School Administration	7300				25%	
Purchased Services	300	2,455		2,455	25%	0%
	Total	2,455	0	2,455	25%	0%

<i>Total Appropriations</i>	1,227,497	233,655	993,842	25%	19%
-----------------------------	-----------	---------	---------	-----	-----

Federal Programs - Fund 420

Fund	Src	Src	2025-26 FYTD Activity	September 2025-26 Monthly Activity
1100	MEDICAID	2020	1,051.60	1,051.60
1100	FLORIDA EDUCATION FINANCE PROG	3100	95,211.00	31,772.00
1100	WORKFORCE DEVELOPMENT	3150	26,922.00	8,974.00
1100	CO&DS WITHHELD FOR ADMINISTRAT	3230	681.57	0.00
1100	STATE LICENSE TAX	3430	2,012.63	199.88
1100	CLASS SIZE REDUCTION - OPERATI	3550	281,358.00	93,786.00
1100	VOLUNTARY PREKINDERGARTEN PROG	3710	6,035.53	6,035.53
1100	OTHER MISCELLANEOUS STATE REVE	3990	43,002.63	36,959.64
1100	TAX REDEMPTIONS	4210	1,315.15	0.00
1100	RENT	4250	1,986.38	0.00
1100	INTEREST ON INVESTMENTS	4310	24,737.69	5,027.45
1100	ADULT GENERAL EDUCATION COURSE	4610	270.00	210.00
1100	GED TESTING FEES	4670	286.25	28.75
1100	PRESCHOOL PROGRAM FEES	4710	2,850.00	1,425.00
1100	TRANSPORTATION SERVICES RENDER	4920	8,608.20	0.00
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	285,069.55	152,287.81
1100	REFUNDS OF PRIOR YEARS EXPENDI	4970	3,971.26	0.00
1100	TRANSFERS FROM CAPITAL PROJECT	6300	53,633.00	53,633.00
1100	GENERAL OPERATING	----	839,002.44	391,390.66
2200	INTEREST ON INVESTMENTS	4310	0.34	0.11
2200	SPECIAL ACT BONDS	----	0.34	0.11
2900	INTEREST ON INVESTMENTS	4310	1.07	0.35
2900	TRANSFERS FROM CAPITAL PROJECT	6300	100,093.16	0.00
2900	DEBT SERVICE SINKING FUND SUP	----	100,094.23	0.35
3400	CHARTER SCHOOL CAPITAL OUTLAY	3970	53,633.00	53,633.00
3400	PECO	----	53,633.00	53,633.00
3600	CO&DS DISTRIBUTED TO DISTRICTS	3210	44,756.43	0.00
3600	INTEREST ON UNDISTRIBUTED CO&D	3250	1,774.28	0.00
3600	INTEREST ON INVESTMENTS	4310	5,484.37	1,799.97
3600	CO & DS	----	52,015.08	1,799.97
3700	INTEREST ON INVESTMENTS	4310	51,280.21	16,024.53
3700	LOCAL CAPITAL IMPROVEMENT	----	51,280.21	16,024.53
3900	INTEREST ON INVESTMENTS	4310	1.61	0.50
3900	OTHER CAPITAL PROJECTS	----	1.61	0.50
3910	INTEREST ON INVESTMENTS	4310	71.17	22.42
3910	OTH CAPITAL SAFETY	----	71.17	22.42
3920	SCH DISTRICT LOCAL SALES TAX	4190	453,382.85	173,245.45
3920	INTEREST ON INVESTMENTS	4310	17,108.93	5,825.70
3920	LOCAL SALES TAX	----	470,491.78	179,071.15
4100	SCHOOL LUNCH REIMBURSEMENT	2610	56,496.45	56,496.45
4100	SCHOOL BREAKFAST REIMBURSEMENT	2620	20,168.00	20,168.00
4100	SUMMER FOOD SERVICE PROGRAM	2670	122,610.62	0.00
4100	OTHER MISCELLANEOUS STATE REVE	3990	5,324.57	5,324.57
4100	INTEREST ON INVESTMENTS	4310	4,566.09	1,356.76
4100	ADULT BREAKFASTS/LUNCHES	4530	1,914.64	1,157.75
4100	STUDENT AND ADULT A LA CARTE F	4540	12,735.91	7,234.91
4100	OTHER FOOD SALES	4560	3,382.08	3,093.75
4100	OTHER MISCELLANEOUS LOCAL SOUR	4950	900.00	900.00
4100	SCHOOL FOOD SERVICE	----	228,098.36	95,732.19
4200	TITLE II PT A TEACH/PRIN TRAIN	2250	12,840.22	12,840.22
4200	INDIVIDUALS WITH DISABIL. ED A	2300	41,311.77	34,835.27
4200	ELE AND SEC ED ACT - TITLE I	2400	112,767.93	72,701.36
4200	MISCELLANEOUS FEDERAL THROUGH	2990	35,213.82	35,213.82
4200	FEDERAL	----	202,133.74	155,590.67

Grand Revenue Totals

1,996,821.96

893,265.55

2025-26 September 2025-26

Fund	Src	Src	FYTD Activity	Monthly Activity
------	-----	-----	---------------	------------------

Number of Accounts: 53

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

Substitute Report
Check Dates from 07/01/2025 through 09/30/2025

<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		570.00
	GRAHALAU000	GRAHAM, LAURA S	STEAC	SUB TEACHER		2,460.00
	HENDETRI000	HENDERSON, TRINITY M	STEAC	SUB TEACHER		67.50
	LAIRDASH000	LAIRD, ASHLEY H	STEAC	SUB TEACHER		532.50
	MCDANELI000	MCDANIEL, ELISABETH ANA	STEAC	SUB TEACHER		146.25
	MURNAJOH000	MURNANE, JOHN P	STEAC	SUB TEACHER		641.25
	NESTLMIC000	NESTLEHUTT, MICHELLE J	STEAS	SUB TEACH W/BA		105.00
	PATREGE000	PATRENOS, GEORGE T	STEAC	SUB TEACHER		1,470.00
	POLORLIN000	POLORONIS, LINDSEY D	STEAC	SUB TEACHER		1,470.00
	POLOUTAY000	POLOUS, TAYLOR L	SPARA	SUB PARAPRO		412.50
			STEAC	SUB TEACHER		911.25
	ROGERCHR000	ROGERS, CHRISTINE S	STEAC	SUB TEACHER		922.50
	SANDEBEN000	SANDERS, BENJAMIN R	STEAC	SUB TEACHER		105.00
				Total:		9,843.75
1100E5400 7500 0022 82126 00000 00000	RICHALAU000	RICHARDS, LAUREL E	STEAC	SUB TEACHER		157.50
				Total:		157.50
1100E7800 7500 9004 00000 00000 00000	NORRIMAI000	NORRIS, MAIDE KANSAS	SBSDR	SUB BUS DRIVER		1,267.54
	SHORTDAV000	SHORTNACY, DAVID T	SBSDR	SUB BUS DRIVER		1,165.25
	THARPJAC001	THARPE, JACQUELIN	S12SE	SUB 12 MO SEC		468.75
				Total:		2,901.54
4100E7600 7500 9003 00000 00000 00000	THARPJAC001	THARPE, JACQUELIN	SFSWK	SUB FS WORKER		356.25
				Total:		356.25
				Grand Total:		13,259.04

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