



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: November 10, 2025

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **October 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 \$22,243

GENERAL FUND ANALYSIS	Oct-25	Oct-24
REVENUES COLLECTED TO DATE:	1,215,399	877,604
% REVENUES COLLECTED TO DATE:	7%	5%
EXPENDITURES TO DATE:	5,673,720	4,806,532
% EXPENDITURES TO DATE:	27%	29%
% of year complete		33%
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: October 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	1,045,467	3,664,104	33%	22%
Employee Benefits	200	1,936,008	375,200	1,560,808	33%	19%
Purchased Services	300	4,788,954	1,241,527	3,547,427	33%	26%
Materials & Supplies	500	419,325	79,948	339,377	33%	19%
Capital Outlay	600	276,217	159	276,058	33%	0%
Other Expenses	700	304,558	55,348	249,210	33%	18%
Total		12,434,632	2,797,649	9,636,983	33%	22%
Pupil Personnel Services	6100					
Salaries	100	291,048	41,575	249,473	33%	14%
Employee Benefits	200	102,456	16,381	86,075	33%	16%
Purchased Services	300	55,911	9,900	46,011	33%	18%
Materials & Supplies	500	13,339		13,339	33%	0%
Other Expenses	700	1,000		1,000	33%	
Total		463,754	67,856	395,898	33%	15%
Instructional Media Services	6200					
Salaries	100	85,672	19,157	66,515	33%	22%
Employee Benefits	200	38,312	7,167	31,145	33%	19%
Purchased Services	300	2,143	1,567	576	33%	73%
Capital Outlay	600	8,177		8,177	33%	0%
Total		134,804	27,892	106,912	33%	21%
Instruction&Curriculum Development Services	6300				33%	
Salaries	100	279,166	94,477	184,689	33%	34%
Employee Benefits	200	101,301	30,951	70,350	33%	31%
Other Expenses	700	150		150	33%	0%
Total		380,617	125,428	255,189	33%	33%
Instructional Staff Training Services	6400				33%	
Salaries	100	39,870	8,968	30,902	33%	22%
Employee Benefits	200	12,675	2,652	10,023	33%	21%
Purchased Services	300	47,794	14,669	33,125	33%	31%
Other Expenses	700	6,952	6,952	0	33%	100%
Total		107,291	33,241	74,050	33%	31%
Instruction Related Technology	6500				33%	
Purchased Services	300	140,274	37,424	102,850	33%	27%
Materials & Supplies	500	1,000		1,000	33%	0%
Total		141,274	37,424	103,850	33%	26%
Board	7100				33%	
Salaries	100	163,772	55,664	108,108	33%	34%
Employee Benefits	200	153,409	40,050	113,359	33%	26%
Purchased Services	300	169,064	88,137	80,927	33%	52%
Other Expenses	700	25,940	9,419	16,521	33%	36%
Total		512,185	193,270	318,915	33%	38%
General Administration	7200				33%	
Salaries	100	218,962	74,469	144,493	33%	34%
Employee Benefits	200	132,589	41,109	91,480	33%	31%
Materials & Supplies	500	750	572	178	33%	76%
Other Expenses	700	16,007	8,370	7,637	33%	52%
Total		368,990	124,521	244,469	33%	34%
School Administration	7300				33%	
Salaries	100	662,036	205,270	456,766	33%	31%
Employee Benefits	200	266,248	73,324	192,924	33%	28%
Materials & Supplies	500	1,500	693	807	33%	46%
Total		929,784	279,287	650,497	33%	30%
Facilities Acquisition and Construction	7400				33%	
Total		927,222	498,695	428,527	33%	54%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2026

Report Period: October 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				33%	
Salaries	100	267,417	87,799	179,618	33%	33%
Employee Benefits	200	99,429	32,217	67,212	33%	32%
Purchased Services	300	21,456	20,061	1,395	33%	93%
Materials & Supplies	500	3,000	1,264	1,736	33%	42%
Other Expenses	700	19,472	17,828	1,644	33%	92%
Total		410,774	159,169	251,605	33%	39%
Central Services	7700				33%	
Salaries	100	329,630	109,716	219,914	33%	33%
Employee Benefits	200	121,741	36,885	84,856	33%	30%
Purchased Services	300	142,000	39,248	102,752	33%	28%
Materials & Supplies	500	4,800	679	4,121	33%	14%
Other Expenses	700	69,975	42,784	27,191	33%	61%
Total		669,146	229,312	439,834	33%	34%
Pupil Transportation Services	7800				33%	
Salaries	100	387,184	118,424	268,760	33%	31%
Employee Benefits	200	215,826	47,389	168,437	33%	22%
Purchased Services	300	160,314	104,802	55,512	33%	65%
Energy Services	400	84,000	15,362	68,638	33%	18%
Materials & Supplies	500	45,000	7,723	37,277	33%	17%
Other Expenses	700	18,125	3,716	14,409	33%	21%
Total		910,449	297,416	613,033	33%	33%
Operation of Plant	7900				33%	
Salaries	100	375,375	122,076	253,299	33%	33%
Employee Benefits	200	177,193	55,684	121,509	33%	31%
Purchased Services	300	710,148	256,929	453,219	33%	36%
Energy Services	400	512,292	165,286	347,006	33%	32%
Materials & Supplies	500	78,482	18,210	60,272	33%	23%
Capital Outlay	600	28,000	4,122	23,878	33%	15%
Other Expenses	700	3,728	3,728	0	33%	100%
Total		1,885,218	626,035	1,259,183	33%	33%
Maintenance of Plant	8100				33%	
Salaries	100	240,704	75,373	165,331	33%	31%
Employee Benefits	200	103,459	30,609	72,850	33%	30%
Purchased Services	300	65,734	7,632	58,102	33%	12%
Energy Services	400	5,750	1,418	4,332	33%	25%
Materials & Supplies	500	50,000	16,104	33,896	33%	32%
Capital Outlay	600	6,000	0	6,000	33%	0%
Total		472,147	131,136	341,011	33%	28%
Administrative Technology Services	8200				33%	
Purchased Services	300	109,482	45,390	64,092	33%	41%
Materials & Supplies	500	1,500		1,500	33%	0%
Total		110,982	45,390	65,592	33%	41%
TOTAL APPROPRIATIONS		20,859,269	5,673,720	15,185,549	33%	27%
		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: October 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					33%	
To General Fund	910	306,000		306,000	33%	0%
Total		0	0	0	33%	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					33%	
Redemption of Principal	710	89,424	89,424	0	33%	100%
Interest	720	10,670	10,670	0	33%	100%
Total		100,093	100,093	0	33%	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: October 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					33%	
To General Fund	910	214,164	53,633	160,531	33%	
<i>Total Transfers Out</i>		214,164	53,633	160,531	33%	
Total		214,164	53,633	160,531	33%	
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	33%	0%
Other Expenses	700	101	50	51	33%	50%
<i>Total Appropriations</i>		575,968	50	575,918	33%	0%
Total		575,968	50	575,918	33%	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	33%	0%
Furniture, Fixtures, and Equipment	640	100,000	4,698	95,302	33%	5%
Motor Vehicles	650	100,000		100,000	33%	0%
Improvements other than Buildings	670	500,000	22,889	477,111	33%	5%
Remodeling and Renovations	680	1,200,000	74,308	1,125,692	33%	6%
Charter School LCIF	793	234,298	0	234,298	33%	0%
<i>Total Appropriations</i>		2,134,298	101,895	2,032,403	33%	5%
Transfers Out					33%	
To General Fund	910	990,293		990,293	33%	0%
To Debt Service Funds	920	100,093	100,093	0	33%	100%
<i>Total Transfers Out</i>		1,090,386	100,093	990,293	33%	9%
Total		3,224,684	201,988	3,022,696	33%	6%
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	127,456	172,544	33%	0%
7400 Motor Vehicles	650	481,263	329,709	151,554	33%	0%
7400 Improvements other than Buildings	670	280,000	60,023	219,977	33%	0%
7400 Remodeling and Renovations	680	200,000		200,000	33%	0%
7440 Charter School Capital Outlay Sales Tax	795	517,794	170,234	347,560	33%	0%
<i>Total Appropriations</i>		1,779,057	687,422	1,091,635	33%	39%
Transfers Out					33%	
To General Fund	910	132,697		132,697	33%	0%
<i>Total Transfers Out</i>		132,697	0	132,697	33%	
Total		1,911,754	687,422	1,224,332	33%	36%
Other Capital Projects Fund 390				Ending Fund Balance 06/30/26		1,087,840

For Fiscal Year Ending June 30, 2026

Report Period: October 2025

Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Instruction	5000					
Salaries	100	171,849	27,301	144,548	33%	16%
Employee Benefits	200	73,650	9,841	63,809	33%	13%
Purchased Services	300	417,349	136,310	281,039	33%	33%
Materials & Supplies	500	70,870	14,853	56,017	33%	21%
Capital Outlay	600	24,550	3,162	21,388	33%	13%
Other Expenses	700	12,275		12,275	33%	0%
	Total	770,543	191,467	579,076	33%	25%
Pupil Personnel Services	6100					
Salaries	100	135,025	41,819	93,206	33%	31%
Employee Benefits	200	57,079	16,233	40,846	33%	28%
Purchased Services	300	2,780	2,780	0	33%	100%
Materials & Supplies	500	24,550	16,272	8,278	33%	66%
	Total	219,434	77,104	142,330	33%	35%
Instruction&Curriculum Development	6300				33%	
Salaries	100	78,191	21,389	56,802	33%	27%
Employee Benefits	200	29,583	4,651	24,932	33%	16%
Materials & Supplies	500	2,700	0	2,700	33%	0%
	Total	110,474	26,040	84,435	33%	24%
Instructional Staff Training Services	6400				33%	
Salaries	100	24,550	13,250	11,300	33%	54%
Employee Benefits	200	12,275	976	11,299	33%	8%
Purchased Services	300	43,944	7,606	36,338	33%	17%
Materials & Supplies	500	4,910		4,910	33%	0%
	Total	85,679	21,832	63,847	33%	25%
Instruction Related Technology	6500				33%	
Purchased Services	300	2,087		2,087	33%	0%
	Total	2,087	0	2,087	33%	0%
General Administration	7200				33%	
Other Expenses	700	36,825		36,825	33%	0%
	Total	36,825	0	36,825	33%	0%
School Administration	7300				33%	
Purchased Services	300	2,455		2,455	33%	0%
	Total	2,455	0	2,455	33%	0%

<i>Total Appropriations</i>		1,227,497	316,443	911,054	33%	26%
Federal Programs - Fund 420						

Fund	Src	Src	2025-26 FYTD Activity	October 2025-26 Monthly Activity
1100	MEDICAID	2020	1,059.54	7.94
1100	FLORIDA EDUCATION FINANCE PROG	3100	140,055.00	44,844.00
1100	WORKFORCE DEVELOPMENT	3150	35,896.00	8,974.00
1100	CO&DS WITHHELD FOR ADMINISTRAT	3230	681.57	0.00
1100	STATE LICENSE TAX	3430	2,355.76	343.13
1100	CLASS SIZE REDUCTION - OPERATI	3550	375,144.00	93,786.00
1100	VOLUNTARY PREKINDERGARTEN PROG	3710	15,862.21	9,826.68
1100	OTHER MISCELLANEOUS STATE REVE	3990	43,002.63	0.00
1100	TAX REDEMPTIONS	4210	9,793.62	8,478.47
1100	RENT	4250	3,372.76	1,386.38
1100	INTEREST ON INVESTMENTS	4310	28,318.27	3,580.58
1100	ADULT GENERAL EDUCATION COURSE	4610	330.00	60.00
1100	GED TESTING FEES	4670	351.25	65.00
1100	PRESCHOOL PROGRAM FEES	4710	4,425.00	1,575.00
1100	TRANSPORTATION SERVICES RENDER	4920	11,790.29	3,182.09
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	485,356.75	200,287.20
1100	REFUNDS OF PRIOR YEARS EXPENDI	4970	3,971.26	0.00
1100	TRANSFERS FROM CAPITAL PROJECT	6300	53,633.00	0.00
1100	GENERAL OPERATING	----	1,215,398.91	376,396.47
2200	INTEREST ON INVESTMENTS	4310	0.45	0.11
2200	SPECIAL ACT BONDS	----	0.45	0.11
2900	INTEREST ON INVESTMENTS	4310	1.44	0.37
2900	TRANSFERS FROM CAPITAL PROJECT	6300	100,093.16	0.00
2900	DEBT SERVICE SINKING FUND SUP	----	100,094.60	0.37
3400	CHARTER SCHOOL CAPITAL OUTLAY	3970	71,595.00	17,962.00
3400	PECO	----	71,595.00	17,962.00
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	7,421.55	1,937.18
3600	CO & DS	----	53,952.26	1,937.18
3700	INTEREST ON INVESTMENTS	4310	65,961.07	14,680.86
3700	LOCAL CAPITAL IMPROVEMENT	----	65,961.07	14,680.86
3900	INTEREST ON INVESTMENTS	4310	3.68	2.07
3900	OTHER CAPITAL PROJECTS	----	3.68	2.07
3910	OTHER MISCELLANEOUS STATE REVE	3990	48,643.63	48,643.63
3910	INTEREST ON INVESTMENTS	4310	124.03	52.86
3910	OTH CAPITAL SAFETY	----	48,767.66	48,696.49
3920	SCH DISTRICT LOCAL SALES TAX	4190	563,432.23	110,049.38
3920	INTEREST ON INVESTMENTS	4310	22,004.03	4,895.10
3920	LOCAL SALES TAX	----	585,436.26	114,944.48
4100	SCHOOL LUNCH REIMBURSEMENT	2610	137,927.64	81,431.19
4100	SCHOOL BREAKFAST REIMBURSEMENT	2620	48,912.38	28,744.38
4100	SUMMER FOOD SERVICE PROGRAM	2670	122,610.62	0.00
4100	FRESH FRUIT & VEG PROGRAM - FE	2680	6,196.12	6,196.12
4100	OTHER MISCELLANEOUS STATE REVE	3990	16,123.93	10,799.36
4100	INTEREST ON INVESTMENTS	4310	5,961.57	1,395.48
4100	ADULT BREAKFASTS/LUNCHES	4530	3,260.39	1,345.75
4100	STUDENT AND ADULT A LA CARTE F	4540	19,181.81	6,445.90
4100	OTHER FOOD SALES	4560	7,713.33	4,331.25
4100	OTHER MISCELLANEOUS LOCAL SOUR	4950	900.00	0.00
4100	SCHOOL FOOD SERVICE	----	368,787.79	140,689.43
4200	CAREER AND TECHNICAL EDUCATION	2010	6,105.51	6,105.51
4200	TITLE II PT A TEACH/PRIN TRAIN	2250	12,840.22	0.00
4200	INDIVIDUALS WITH DISABIL. ED A	2300	47,148.04	5,836.27
4200	ELE AND SEC ED ACT - TITLE I	2400	118,080.17	5,312.24
4200	MISCELLANEOUS FEDERAL THROUGH	2990	42,791.56	7,577.74
4200	FEDERAL	----	226,965.50	24,831.76

		2025-26	October 2025-26
<u>Fund</u>	<u>Src</u>	<u>FYTD Activity</u>	<u>Monthly Activity</u>
Grand Revenue Totals		2,736,963.18	740,141.22

Number of Accounts: 57

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

Substitute Report
Check Dates from 07/01/2025 through 10/31/2025

<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 1510 0091 00000 00000 00000	CONNONAN000	CONNOLLY, NANCY	STE44	SUB TEACH W/BA		225.00
					Total:	225.00
1100E5100 7500 0091 00000 00000 00000	CREAMVAL000	CREAMER, VALERIE J	STEAC	SUB TEACHER		30.00
	DUNFEDEB000	DUNFEE, DEBORAH J	STE45	SUB TEACH/W CER		832.50
	GRAHALAU000	GRAHAM, LAURA S	STEAC	SUB TEACHER		4,788.75
	HENDETRI000	HENDERSON, TRINITY M	STEAC	SUB TEACHER		67.50
	JONESPAM000	JONES, PAMELA L	STEAC	SUB TEACHER		202.50
	LAIRDASH000	LAIRD, ASHLEY H	STEAC	SUB TEACHER		971.25
	MCDANELI000	MCDANIEL, ELISABETH ANA	STEAC	SUB TEACHER		146.25
	MURNAJOH000	MURNANE, JOHN P	STEAC	SUB TEACHER		956.25
	NESTLMIC000	NESTLEHUTT, MICHELLE J	STE44	SUB TEACH W/BA		213.75
	PATREGE0000	PATRENOS, GEORGE T	STEAC	SUB TEACHER		1,470.00
	PERKIGRE000	PERKINS, GREGORY K	STE44	SUB TEACH W/BA		510.00
	POLORLIN000	POLORONIS, LINDSEY D	STEAC	SUB TEACHER		2,490.00
	POLOUTAY000	POLOUS, TAYLOR L	SPARA	SUB PARAPRO		840.00
			STEAC	SUB TEACHER		1,001.25
	ROGERCHR000	ROGERS, CHRISTINE S	STEAC	SUB TEACHER		922.50
	SANDEBEN000	SANDERS, BENJAMIN R	STEAC	SUB TEACHER		1,128.75
	WALKEDAV001	WALKER, DAVID	STE44	SUB TEACH W/BA		487.50
	WASDELEE000	WASDEN, LEEAH M	STEAC	SUB TEACHER		671.25
					Total:	17,730.00
1100E5400 7500 0022 82126 00000 00000	RICHALAU000	RICHARDS, LAUREL E	STEAC	SUB TEACHER		510.00
					Total:	510.00
1100E7300 7500 0091 00000 00000 00000	GAY HAI000	GAY, HAILEY E	SBREC	SUB RECPTIONIST		120.00
					Total:	120.00
1100E7800 7500 9004 00000 00000 00000	NORRIMAI000	NORRIS, MAIDE KANSAS	SBSDR	SUB BUS DRIVER		1,356.50
	SHORTDAV000	SHORTNACY, DAVID T	SBSDR	SUB BUS DRIVER		1,165.25
	THARPJAC001	THARPE, JACQUELIN	S12SE	SUB 12 MO SEC		487.50
					Total:	3,009.25

Substitute Report
Check Dates from 07/01/2025 through 10/31/2025

<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>
4100E7600 7500 9003 00000 00000 00000	THARPJAC001	THARPE, JACQUELIN	SFSWK	SUB FS (CONT')		648.75
Total:						648.75
Grand Total:						22,243.00

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