



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: September 23, 2026

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **August 31, 2026.**

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 \$3,980

GENERAL FUND ANALYSIS		
	Aug-26	Aug-25
REVENUES COLLECTED TO DATE:	523,099	209,436
% REVENUES COLLECTED TO DATE:	3%	1%
EXPENDITURES TO DATE:	2,151,107	2,228,436
% EXPENDITURES TO DATE:	10%	13%
% of year complete		17%
ENDING FUND BALANCE	Projected	Ended
	6/30/2027	6/30/2026
UNRESTRICTED FUND BALANCE	3,398,295	4,207,267
RESTRICTED FUND BALANCE	-	275,006
ASSIGNED FUND BALANCE	265,172	345,491
TOTAL FUND BALANCE	3,663,467	4,827,764
FUND BALANCE %	20%	24%

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2027

Report Period: August 2026

GENERAL FUND - FUND 110

	Account Number	Total Appropriations	Expenditure Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Instruction	5000					
Salaries	100	5,023,526	299,794	4,723,732	17%	6%
Employee Benefits	200	1,912,447	118,616	1,793,831	17%	6%
Purchased Services	300	4,920,540	105,019	4,815,521	17%	2%
Materials & Supplies	500	804,101	227,344	576,757	17%	28%
Capital Outlay	600	47,171	43,473	3,698	17%	92%
Other Expenses	700	328,400	8,540	319,860	17%	3%
	Total	13,036,185	802,785	12,233,400	17%	6%
Pupil Personnel Services	6100					
Salaries	100	299,757	29,581	270,176	17%	10%
Employee Benefits	200	106,952	10,475	96,477	17%	10%
Purchased Services	300	35,185	4,285	30,900	17%	12%
Materials & Supplies	500	11,000	4,084	6,916	17%	37%
Other Expenses	700	1,000		1,000	17%	0%
	Total	453,894	48,426	405,468	17%	11%
Instructional Media Services	6200					
Salaries	100	28,656	1,969	26,687	17%	7%
Employee Benefits	200	17,238	1,473	15,765	17%	9%
Purchased Services	300	2,143		2,143	17%	0%
Materials & Supplies	500	300	50	250	17%	17%
Capital Outlay	600	9,006		9,006	17%	0%
	Total	57,343	3,492	53,851	17%	6%
Instruction&Curriculum Development Services	6300				17%	
Salaries	100	290,027	48,033	241,994	17%	17%
Employee Benefits	200	105,417	16,080	89,337	17%	15%
Materials & Supplies	500	150		150	17%	0%
	Total	395,594	64,113	331,481	17%	16%
Instructional Staff Training Services	6400				17%	
Salaries	100	39,870	2,630	37,240	17%	7%
Employee Benefits	200	12,922	1,130	11,792	17%	9%
Purchased Services	300	52,474	8,067	44,407	17%	15%
Other Expenses	700	26,163	17,163	9,000	17%	66%
	Total	131,429	28,990	102,439	17%	22%
Instruction Related Technology	6500				17%	
Purchased Services	300	174,911	33,563	141,349	17%	19%
Materials & Supplies	500	1,000		1,000	17%	0%
	Total	175,911	33,563	142,349	17%	19%
Board	7100				17%	
Salaries	100	166,990	27,832	139,158	17%	17%
Employee Benefits	200	159,866	20,502	139,364	17%	13%
Purchased Services	300	202,728	76,334	126,394	17%	38%
Materials & Supplies	500	100		100	17%	0%
Other Expenses	700	81,200	20,956	60,244	17%	26%
	Total	610,884	145,623	465,261	17%	24%
General Administration	7200				17%	
Salaries	100	223,408	37,235	186,173	17%	17%
Employee Benefits	200	137,294	20,642	116,652	17%	15%
Purchased Services	300	682	682	0	17%	100%
Materials & Supplies	500	750	498	252	17%	66%
Other Expenses	700	11,245	8,370	2,875	17%	74%
	Total	373,379	67,426	305,953	17%	18%
School Administration	7300				17%	
Salaries	100	628,360	89,170	539,190	17%	14%
Employee Benefits	200	244,462	32,829	211,633	17%	13%
Purchased Services	300	499		499	17%	0%
Materials & Supplies	500	2,500		2,500	17%	0%
Other Expenses	700	1,000		1,000	17%	0%
	Total	876,821	121,999	754,822	17%	14%
Facilities Acquisition and Construction	7400				17%	
	Total	235,666	0	235,666	17%	0%

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2027

Report Period: August 2026

GENERAL FUND - FUND 110

	Account Number	Total Appropriations	Expenditure Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Fiscal Services	7500				17%	
Salaries	100	273,397	43,900	229,497	17%	16%
Employee Benefits	200	102,656	16,556	86,100	17%	16%
Purchased Services	300	15,312	9,441	5,871	17%	62%
Materials & Supplies	500	3,000	235	2,765	17%	8%
Other Expenses	700	19,392	17,134	2,258	17%	88%
	Total	413,757	87,265	326,492	17%	21%
Central Services	7700				17%	
Salaries	100	329,609	54,935	274,674	17%	17%
Employee Benefits	200	124,119	19,097	105,022	17%	15%
Purchased Services	300	124,974	13,239	111,735	17%	11%
Materials & Supplies	500	4,670	658	4,012	17%	14%
Capital Outlay	600	1,000		1,000	17%	0%
Other Expenses	700	60,167	38,945	21,222	17%	65%
	Total	644,539	126,873	517,666	17%	20%
Pupil Transportation Services	7800				17%	
Salaries	100	439,596	44,260	395,336	17%	10%
Employee Benefits	200	239,015	19,549	219,466	17%	8%
Purchased Services	300	190,794	123,810	66,984	17%	65%
Energy Services	400	114,000	553	113,447	17%	0%
Materials & Supplies	500	45,000	3,014	41,986	17%	7%
Other Expenses	700	9,345	2,175	7,170	17%	23%
	Total	1,037,750	193,359	844,391	17%	19%
Operation of Plant	7900				17%	
Salaries	100	492,386	73,737	418,649	17%	15%
Employee Benefits	200	228,912	31,905	197,007	17%	14%
Purchased Services	300	510,961	189,052	321,909	17%	37%
Energy Services	400	475,921	41,633	434,288	17%	9%
Materials & Supplies	500	103,937	7,295	96,642	17%	7%
Capital Outlay	600	52,874		52,874	17%	0%
Other Expenses	700	6,269	772	5,497	17%	12%
	Total	1,871,260	344,395	1,526,865	17%	18%
Maintenance of Plant	8100				17%	
Salaries	100	222,434	36,658	185,776	17%	16%
Employee Benefits	200	97,092	15,771	81,321	17%	16%
Purchased Services	300	124,387	4,963	119,424	17%	4%
Energy Services	400	6,000	248	5,752	17%	4%
Materials & Supplies	500	70,000	9,028	60,972	17%	13%
Capital Outlay	600	6,000		6,000	17%	0%
Other Expenses	700	1,000		1,000	17%	0%
	Total	526,913	66,668	460,245	17%	13%
Administrative Technology Services	8200				17%	
Purchased Services	300	107,204	16,131	91,073	17%	15%
	Total	107,204	16,131	91,073	17%	15%
TOTAL APPROPRIATIONS		20,948,529	2,151,107	18,797,422	17%	10%
		Total Appropriations	Budgeted Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used

- RESTRICTED

265,172 ASSIGNED

3,398,295 UNRESTRICTED

20.27%

3,663,467 TOTAL ENDING FUND BALANCE - 06/30/27

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET :

DEBT SERVICE FUNDS

For Fiscal Year Ending June 30, 2027

Report Period: August 2026

Debt Service - Special Act Bonds Fund 220

Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of 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 06/30/27

32

Debt Service - Sinking Fund 290

Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Debt Service Function 9200					17%	
Redemption of Principal	710	94,608		94,608	17%	0%
Interest	720	5,485		5,485	17%	0%
Total		100,093	0	100,093	17%	0%

Debt Service - Sinking Fund 290

Ending Fund Balance 06/30/27

1,083

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS

DISTRICT SUMMARY BUDGET :
 For Fiscal Year Ending June 30, 2027

Report Period: August 2026

Public Education Capital Outlay Fund 340						
Transfers Out	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
To General Fund	910	207,666	37,078	170,588	17%	0%
<i>Total Transfers Out</i>		207,666	37,078	170,588	17%	18%
Total		207,666	37,078	170,588	17%	18%
Public Education Capital Outlay Fund 340				Ending Fund Balance 06/30/27		-

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	641,983	0	641,983	17%	0%
Other Expenses	700	50	0	50	17%	0%
<i>Total Appropriations</i>		642,033	0	642,033	17%	0%
Total		642,033	0	642,033	17%	0%
Capital Outlay and Debt Service Fund 360				Ending Fund Balance 06/30/27		-

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	2,000,000		2,000,000	17%	0%
Furniture, Fixtures, and Equipment	640	100,000	2,404	97,596	17%	2%
Motor Vehicles	650	250,000	178,011	71,989	17%	71%
Improvements other than Buildings	670	1,200,000	3,880	1,196,120	17%	0%
Remodeling and Renovations	680	250,000	71,311	178,689	17%	29%
Charter School LCIF	793	315,981		315,981	17%	0%
<i>Total Appropriations</i>		4,115,981	255,606	3,860,375	17%	6%
Transfers Out					17%	
To General Fund	910	1,046,967		1,046,967	17%	0%
To Debt Service Funds	920	100,093	100,093	0	17%	100%
<i>Total Transfers Out</i>		1,147,060	100,093	1,046,967	17%	9%
Total		5,263,041	355,699	4,907,342	17%	7%
Local Capital Improvement Fund 370				Ending Fund Balance 06/30/27		2,840,263

Other Capital Projects Fund 390						
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
7400 Buildings and Fixed Equipment	630	1,500,000		1,500,000	17%	0%
7400 Furnitures, Fixtures, and Equipment	640	200,000	25,610	174,390	17%	0%
7400 Motor Vehicles	650	350,000	124,446	225,554	17%	0%
7400 Improvements other than Buildings	670	200,000	51,386	148,614	17%	0%
7400 Remodeling and Renovations	680	159,166	66,028	93,138	17%	0%
7440 Charter School Capital Outlay Sales Tax	795	517,794	81,096	436,698	17%	0%
9200 Debt Service	730			0	17%	100%
<i>Total Appropriations</i>		2,926,960	348,567	2,578,394	0%	12%
Transfers Out					17%	
To General Fund	910	150,721		150,721	17%	0%
<i>Total Transfers Out</i>		150,721	0	150,721	17%	
Total		3,077,681	348,567	2,729,115	0%	11%
Other Capital Projects Fund 390				Ending Fund Balance 06/30/27		-

For Fiscal Year Ending June 30, 2027

Report Period: August 2026

Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent Fiscal Yr	Percent of Budget Used
		Budgeted		Balance		
Instruction	5000					
Salaries	100	176,497	13,108	163,389	17%	7%
Employee Benefits	200	75,641	4,517	71,124	17%	6%
Purchased Services	300	428,635	48,995	379,640	17%	11%
Materials & Supplies	500	72,861	4,309	68,552	17%	6%
Capital Outlay	600	25,214	3,829	21,385	17%	15%
Other Expenses	700	12,607		12,607	17%	0%
	Total	791,455	74,758	716,697	17%	9%
Pupil Personnel Services	6100					
Salaries	100	176,497	21,273	155,224	17%	12%
Employee Benefits	200	50,428	8,074	42,354	17%	16%
Purchased Services	300	2,780	2,780	0	17%	100%
Materials & Supplies	500	12,607	7,125	5,482	17%	57%
	Total	242,312	39,252	203,060	17%	16%
Instruction&Curriculum Development	6300				17%	
Salaries	100	80,306	10,738	69,568	17%	13%
Employee Benefits	200	30,383	2,288	28,095	17%	8%
Materials & Supplies	500	2,774		2,774	17%	0%
	Total	113,463	13,025	100,438	17%	11%
Instructional Staff Training Services	6400				17%	
Salaries	100	8,194	4,250	3,944	17%	52%
Employee Benefits	200	12,607	323	12,284	17%	3%
Purchased Services	300	45,133	6,426	38,707	17%	14%
Materials & Supplies	500	5,043	209	4,834	17%	4%
	Total	70,977	11,208	59,769	17%	16%
Instruction Related Technology	6500				17%	
Purchased Services	300	2,143		2,143	17%	0%
	Total	2,143	0	2,143	17%	0%
General Adminstration	7200				17%	
Other Expenses	700	37,821		37,821	17%	0%
	Total	37,821	0	37,821	17%	0%
School Administration	7300				17%	
Purchased Services	300	2,521		2,521	17%	0%
	Total	2,521	0	2,521	17%	0%
<i>Total Appropriations</i>		1,260,692	138,243	1,122,449	17%	11%
Federal Programs - Fund 420						

Fund	Src	Src	2026-27 FYTD Activity	August 2026-27 Monthly Activity
1100	MEDICAID	2020	1,093.92	1,093.92
1100	FLORIDA EDUCATION FINANCE PROG	3100	155,031.00	77,592.00
1100	WORKFORCE DEVELOPMENT	3150	36,160.00	18,080.00
1100	CO&DS WITHHELD FOR ADMINISTRAT	3230	681.57	681.57
1100	STATE LICENSE TAX	3430	946.40	911.15
1100	CLASS SIZE REDUCTION - OPERATI	3550	183,206.00	91,603.00
1100	OTHER MISCELLANEOUS STATE REVE	3990	57,089.36	57,089.36
1100	TAX REDEMPTIONS	4210	2,432.28	0.00
1100	RENT	4250	1,426.59	0.00
1100	INTEREST ON INVESTMENTS	4310	21,430.05	10,015.21
1100	ADULT GENERAL EDUCATION COURSE	4610	60.00	60.00
1100	GED TESTING FEES	4670	26.25	0.00
1100	PRESCHOOL PROGRAM FEES	4710	925.00	925.00
1100	TRANSPORTATION SERVICES RENDER	4920	2,354.70	2,354.70
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	60,235.68	55,902.06
1100	TRANSFERS FROM CAPITAL PROJECT	6300	37,078.00	37,078.00
1100	GENERAL OPERATING	----	560,176.80	353,385.97
2200	INTEREST ON INVESTMENTS	4310	0.20	0.10
2200	SPECIAL ACT BONDS	----	0.20	0.10
2900	INTEREST ON INVESTMENTS	4310	0.73	0.36
2900	DEBT SERVICE SINKING FUND SUP	----	0.73	0.36
3400	CHARTER SCHOOL CAPITAL OUTLAY	3970	37,078.00	37,078.00
3400	PECO	----	37,078.00	37,078.00
3600	CO&DS DISTRIBUTED TO DISTRICTS	3210	44,756.43	44,756.43
3600	INTEREST ON UNDISTRIBUTED CO&D	3250	2,010.09	2,010.09
3600	INTEREST ON INVESTMENTS	4310	3,776.71	2,093.01
3600	CO & DS	----	50,543.23	48,859.53
3700	INTEREST ON INVESTMENTS	4310	34,572.42	17,200.55
3700	LOCAL CAPITAL IMPROVEMENT	----	34,572.42	17,200.55
3900	INTEREST ON INVESTMENTS	4310	0.80	0.35
3900	OTHER CAPITAL PROJECTS	----	0.80	0.35
3910	INTEREST ON INVESTMENTS	4310	6.27	1.34
3910	OTH CAPITAL SAFETY	----	6.27	1.34
3920	SCH DISTRICT LOCAL SALES TAX	4190	278,949.00	278,949.00
3920	INTEREST ON INVESTMENTS	4310	10,847.68	5,462.23
3920	LOCAL SALES TAX	----	289,796.68	284,411.23
4100	SUMMER FOOD SERVICE PROGRAM	2670	35,054.82	35,054.82
4100	INTEREST ON INVESTMENTS	4310	2,124.77	1,071.64
4100	ADULT BREAKFASTS/LUNCHES	4530	730.42	730.42
4100	STUDENT AND ADULT A LA CARTE F	4540	6,191.50	6,191.50
4100	OTHER MISCELLANEOUS LOCAL SOUR	4950	40.00	0.00
4100	SCHOOL FOOD SERVICE	----	44,141.51	43,048.38
Grand Revenue Totals			1,016,316.64	783,985.81

Number of Accounts: 39

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

Substitute Report
Check Dates from 08/01/2026 through 08/31/2026

<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	DUNFEDEB000	DUNFEE, DEBORAH J	STEAS	SUB TEACH/W CER		280.00
	GRAHALAU000	GRAHAM, LAURA S	STEAC	SUB TEACHER		424.00
	KIRK LAU000	KIRK, LAURIE A	STEAS	SUB TEACH W/BA		512.00
	MYERSGAR000	MYERS, GARRY L	SPARA	SUB PARAPRO		24.00
	PATREGE000	PATRENOS, GEORGE T	STEAC	SUB TEACHER		120.00
	POLORLIN000	POLORONIS, LINDSEY D	STEAC	SUB TEACHER		232.00
	REGISLES000	REGISTER, LESLIE M	STEAC	SUB TEACHER		104.00
	SEGRETER001	SEGREE, TERRY C	STEAC	SUB TEACHER		108.00
	SKIPPCAR000	SKIPPER, CARLA N	STEAS	SUB TEACH W/BA		596.00
					Total:	2,400.00
1100E7800 7500 9004 00000 00000 00000	NORRIMAI000	NORRIS, MAIDE KANSAS	SBSDR	SUB BUS DRIVER		169.11
	VAUGHKIM000	VAUGHAN, KIMBERLY A	SBSDR	SUB BUS DRIVER		638.86
					Total:	807.97
1100E7900 7500 0091 00000 00000 00000	PIERCJOE000	PIERCE JR, JOE E	SCUST	SUB CUSTODIAN		772.00
					Total:	772.00
					Grand Total:	3,979.97

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