



Franklin County District Schools

85 School Rd., Suite 1
Eastpoint, FL 32328

Superintendent Traci Moses
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TO: Franklin County School Board Members

FROM: Traci Moses, Superintendent

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

DATE: September 19, 2018

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **August 31, 2018.**

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, Director of Financial Services

Substitute Year To Date Cost \$6,545

GENERAL FUND ANALYSIS	Aug-18	Aug-17
REVENUES COLLECTED TO DATE:	390,769	349,811
% REVENUES COLLECTED TO DATE:	3%	3%
EXPENDITURES TO DATE:	1,788,367	1,601,087
% EXPENDITURES TO DATE:	12%	13%
% of year complete		17%
ENDING FUND BALANCE	Projected 6/30/2019	Ended 6/30/2018
UNRESTRICTED FUND BALANCE	1,114,026	2,399,598
RESTRICTED FUND BALANCE	42,953	165,096
ASSIGNED FUND BALANCE	-	687
TOTAL FUND BALANCE	1,156,979	2,565,381
FUND BALANCE %	8.93%	19.48%

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS
For Fiscal Year Ending June 30, 2019

Report Period: August 1, 2018 - August 31, 2018

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	4,060,574	301,044	3,759,530	17%	7%
Employee Benefits	200	1,380,810	110,673	1,270,137	17%	8%
Purchased Services	300	3,200,000	509,141	2,690,859	17%	16%
Materials & Supplies	500	278,000	26,859	251,141	17%	10%
Capital Outlay	600	5,000	0	5,000	17%	0%
Other Expenses	700	175,000	9,805	165,195	17%	6%
Total		9,099,384	957,522	8,141,862	17%	11%
Pupil Personnel Services	6100					
Salaries	100	125,397	12,996	112,401	17%	10%
Employee Benefits	200	41,179	4,321	36,858	17%	10%
Purchased Services	300	125,000	9,270	115,730	17%	7%
Other Expenses	700	11,000	0	11,000	17%	0%
Total		302,576	26,588	275,988	17%	9%
Instructional Media Services	6200					
Salaries	100	35,314	476	34,838	17%	1%
Employee Benefits	200	12,992	32	12,960	17%	0%
Purchased Services	300	875	870	5	17%	99%
Materials & Supplies	500	5,766	0	5,766	17%	0%
Total		54,947	1,379	53,568	17%	3%
Instruction&Curriculum Development Services	6300					
Salaries	100	188,675	34,785	153,890	17%	18%
Employee Benefits	200	52,764	10,451	42,313	17%	20%
Total		241,439	45,236	196,203	17%	19%
Instructional Staff Training Services	6400					
Salaries	100	10,200	660	9,540	17%	6%
Employee Benefits	200	840	88	752	17%	10%
Purchased Services	300	47,000	143	46,857	17%	0%
Materials & Supplies	500	1,500	1,500	0	17%	0%
Other Expenses	700	1,500	1,500	0	17%	0%
Total		61,040	891	60,149	17%	1%
Instruction Related Technology	6500					
Salaries	100	77,310	13,302	64,008	17%	17%
Employee Benefits	200	20,387	2,830	17,557	17%	14%
Purchased Services	300	40,000	5,798	34,202	17%	14%
Materials & Supplies	500	500	500	0	17%	0%
Total		138,197	21,929	116,268	17%	16%
Board	7100					
Salaries	100	131,515	21,709	109,806	17%	17%
Employee Benefits	200	113,369	17,185	96,184	17%	15%
Purchased Services	300	165,000	72,944	92,056	17%	44%
Materials & Supplies	500	500	78	422	17%	16%
Other Expenses	700	32,000	9,850	22,150	17%	31%
Total		442,384	121,766	320,618	17%	28%
General Administration	7200					
Salaries	100	135,362	22,433	112,929	17%	17%
Employee Benefits	200	80,394	13,572	66,822	17%	17%
Materials & Supplies	500	1,500	18	1,482	17%	1%
Other Expenses	700	15,000	12,063	2,937	17%	80%
Total		232,256	48,087	184,169	17%	21%
School Administration	7300					
Salaries	100	490,078	61,572	428,506	17%	13%
Employee Benefits	200	167,798	22,297	145,501	17%	13%
Materials & Supplies	500	2,500	321	2,179	17%	13%
Other Expenses	700	1,000	0	1,000	17%	0%
Total		661,376	84,190	577,186	17%	13%
Facilities Acquisition and Construction	7400					
Total		261,898	8,600	253,298	17%	3%
Fiscal Services	7500					
Salaries	100	206,447	34,825	171,622	17%	17%
Employee Benefits	200	63,436	10,739	52,697	17%	17%
Purchased Services	300	19,000	953	18,047	17%	5%
Materials & Supplies	500	7,000	0	7,000	17%	0%
Other Expenses	700	35,000	1,000	34,000	17%	3%
Total		330,883	47,517	283,366	17%	14%
Central Services	7700					
Salaries	100	177,565	29,594	147,971	17%	17%
Employee Benefits	200	51,231	9,414	41,817	17%	18%
Purchased Services	300	40,000	10,808	29,193	17%	27%
Materials & Supplies	500	15,000	859	14,141	17%	6%
Other Expenses	700	36,000	25,425	10,575	17%	71%
Total		319,796	76,099	243,697	17%	24%
Pupil Transportation Services	7800					
Salaries	100	400,086	38,895	361,191	17%	10%
Employee Benefits	200	206,417	22,247	184,170	17%	11%
Purchased Services	300	85,000	28,829	56,171	17%	34%
Energy Services	400	100,000	1,530	98,470	17%	2%
Materials & Supplies	500	70,000	7,891	62,109	17%	11%
Other Expenses	700	7,500	7,500	0	17%	0%
Total		869,003	99,391	769,612	17%	11%
Operation of Plant	7900					
Salaries	100	399,886	58,605	341,281	17%	15%
Employee Benefits	200	155,240	23,934	131,306	17%	15%
Purchased Services	300	220,000	48,948	171,052	17%	22%
Energy Services	400	325,000	62,706	262,294	17%	19%
Materials & Supplies	500	65,000	6,318	58,682	17%	10%
Other Expenses	700	10,000	0	10,000	17%	0%
Total		1,175,126	200,511	974,615	17%	17%
Maintenance of Plant	8100					
Salaries	100	139,046	24,398	114,648	17%	18%
Employee Benefits	200	47,691	9,763	37,928	17%	20%
Purchased Services	300	18,000	3,417	14,583	17%	19%
Energy Services	400	13,000	716	12,284	17%	6%
Materials & Supplies	500	51,000	7,657	43,343	17%	15%
Total		268,737	45,952	222,785	17%	17%
Administrative Technology Services	8200					
Purchased Services	300	38,000	2,708	35,292	17%	7%
Total		38,000	2,708	35,292	17%	7%
TOTAL APPROPRIATIONS		14,497,042	1,788,367	12,708,676	17%	12%
		Total Appropriations	Budgeted Amount Used	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
		42,953	RESTRICTED			
		1,114,026	UNRESTRICTED	8.93%		
			ASSIGNED			
		1,156,979	TOTAL ENDING FUND BALANCE - 06/30/19			

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DEBT SERVICE FUNDS

DISTRICT SUMMARY BUDGET :

For Fiscal Year Ending June 30, 2019

Report Period: August 1, 2018 - August 31, 2018

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%	100%	
Debt Service - Special Act Bonds Fund 220						Ending Fund Balance 06/30/19	26

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	1,250,374		1,250,374	17%	0%	
Interest	720	316,785		316,785	17%	0%	
Total		1,567,160	0	1,567,160	17%	0%	
Transfers Out					17%		
To General Fund	910			0	17%		
Total Transfers Out		0	0	0	17%	0%	
Debt Service - Sinking Fund 290						Ending Fund Balance 06/30/19	928

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS

DISTRICT SUMMARY BUDGET :
 For Fiscal Year Ending June 30, 2019

Report Period: August 1, 2018 - August 31, 2018

Public Education Capital Outlay Fund 340							
Appropriations - Function 7400	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used	
Remodeling and Renovations	680	215,946	0	215,946	17%	0%	
Other Expenses	700			0	17%		
<i>Total Appropriations</i>		215,946	0	215,946	17%	0%	
Transfers Out					17%		
To General Fund	910	23,943	0	23,943	17%	0%	
<i>Total Transfers Out</i>		23,943	0	23,943	17%	0%	
Total		239,889	0	239,889	17%	0%	
Public Education Capital Outlay Fund 340						Ending Fund Balance 06/30/19	-

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	496,333	94,616	401,717	17%	19%	
<i>Total Appropriations</i>		496,333	94,616	401,717	17%	19%	
Total		496,333	94,616	401,717	0	0	
Capital Outlay and Debt Service Fund 360						Ending Fund Balance 06/30/19	-

Local Capital Improvement Fund 370							
Appropriations - Function 7400	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used	
Audiovisual Materials	620	-		0	17%		
Buildings and Fixed Equipment	630	-		0	17%	0%	
Furniture, Fixtures, and Equipment	640	300,000	30,670	269,330	17%	10%	
Motor Vehicles	650	0		0	17%		
Improvements other than Buildings	670	50,000	8,640	41,360	17%	17%	
Remodeling and Renovations	680	125,000	19,541	105,459	17%	16%	
Computer Software	691			0	17%		
<i>Total Appropriations</i>		475,000	58,851	416,149	17%	12%	
Transfers Out					17%		
To General Fund	910	290,636		290,636	17%	0%	
To Debt Service Funds	920	1,567,160		1,567,160	17%	0%	
<i>Total Transfers Out</i>		1,857,796	0	1,857,796	17%	0%	
Total		2,332,796	58,851	2,273,945	17%	3%	
Local Capital Improvement Fund 370						Ending Fund Balance 06/30/19	1,340,937

Other Capital Projects Fund 390							
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used	
7400 Remodeling and Renovations	680	50,365	0	50,365	17%	0%	
<i>Total Appropriations</i>		50,365	0	50,365	17%	0%	
Total		50,365	0	50,365	17%	0%	
Other Capital Projects Fund 390						Ending Fund Balance 06/30/19	-

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
SPECIAL REVENUE FUNDS

DISTRICT SUMMARY BUDGET :
For Fiscal Year Ending June 30, 2019

Report Period: August 1, 2018 - August 31, 2018

Food Services - Fund 410						
Appropriations - Function 7600	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Salaries	100	448,310	53,030	395,280	17%	12%
Employee Benefits	200	240,913	25,221	215,692	17%	10%
Purchased Services	300	75,000	14,849	60,151	17%	20%
Energy Services	400	4,000	109	3,892	17%	3%
Materials & Supplies	500	555,000	6,551	548,449	17%	1%
Capital Outlay	600	15,000		15,000	17%	0%
Other Expenses	700	25,000		25,000	17%	0%
<i>Total Appropriations</i>		1,363,223	99,760	1,263,463	17%	7%
Food Services - Fund 410				Ending Fund Balance 06/30/19		311,244
Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Instruction	5000					
Salaries	100	487,504	70,551	416,953	17%	14%
Employee Benefits	200	109,431	12,696	96,735	17%	12%
Purchased Services	300	93,701	20,579	73,122	17%	22%
Materials & Supplies	500	66,211	6,167	60,044	17%	0%
Capital Outlay	600	0		0	17%	
Other Expenses	700	1,632		1,632	17%	0%
<i>Total</i>		758,480	109,993	648,487	17%	15%
Pupil Personnel Services	6100					
Salaries	100	13,796		13,796	17%	0%
Employee Benefits	200	2,438		2,438	17%	0%
Purchased Services	300	40,864	3,307	37,557	17%	8%
Materials & Supplies	500	11,982	7,012	4,970	17%	59%
<i>Total</i>		69,080	10,319	58,761	17%	15%
Instruction&Curriculum Development Services	6300					
Salaries	100	97,114	10,207	86,907	17%	11%
Employee Benefits	200	27,476	2,188	25,288	17%	8%
Purchased Services	300	9,544	9,544	0	17%	100%
<i>Total</i>		134,134	21,939	112,195	17%	16%
Instructional Staff Training Services	6400				17%	
Salaries	100	12,580	5,251	7,329	17%	42%
Employee Benefits	200	876	424	451	17%	48%
Purchased Services	300	70,241	7,648	62,593	17%	11%
Energy Services	400	80		80	17%	0%
Materials & Supplies	500	1,421		1,421	17%	0%
<i>Total</i>		85,197	13,323	71,874	17%	16%
General Administration	7200				17%	
Other Expenses	700	38,171		38,171	17%	0%
<i>Total</i>		38,171	0	38,171	17%	0%
School Administration	7300				17%	
Materials & Supplies	500	530		530	17%	0%
<i>Total</i>		530	0	530	17%	0%
Central Services	7700				17%	
Purchased Services	300	3,321	474	2,847	17%	14%
Materials & Supplies	500	755	688	67	17%	91%
Other Expenses	700	104	0	104	17%	0%
<i>Total</i>		4,180	1,161	3,019	17%	28%
Pupil Transportation Services	7800				17%	
Salaries	100	13,050	4,313	8,738	17%	33%
Employee Benefits	200	4,405	1,267	3,139	17%	29%
Purchased Services	300	710		710	17%	0%
<i>Total</i>		18,165	5,580	12,586	17%	31%
Operation of the Plant	7900				17%	
Salaries	100	8,283	1,273	7,010	17%	15%
Employee Benefits	200	1,069	201	867	17%	19%
<i>Total</i>		9,352	1,474	7,878	17%	
Sequestration Funds						
<i>Total Appropriations</i>		1,117,289	163,790	953,499	17%	15%
Federal Programs - Fund 420						

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

FORESTRY SCHOLARSHIP

DISTRICT SUMMARY BUDGET :

For Fiscal Year Ending June 30, 2019

Report Period: August 1, 2018 - August 31, 2018

Forestry Scholarship Fund 850						
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used
Function 9900	310	3,000	0	3,000	17%	
Total		0	0	0	17%	100%
Forestry Scholarship Fund 850				Ending Fund Balance 06/30/19		-

<u>Fund</u>	<u>Src</u>	<u>Src</u>	<u>2018-19</u> <u>FY Activity</u>	<u>2018-19</u> <u>Batch Activity</u>	<u>August 2018-19</u> <u>Monthly Activity</u>
1100	FLORIDA EDUCATION FINANCE PROG	3100	153,635.00	0.00	153,635.00
1100	WORKFORCE DEVELOPMENT	3150	12,360.00	0.00	12,360.00
1100	STATE LICENSE TAX	3430	1,158.53	0.00	1,158.53
1100	CLASS SIZE REDUCTION - OPERATI	3550	227,108.00	0.00	227,108.00
1100	OTHER MISCELLANEOUS STATE REVE	3990	1,773.48	0.00	1,773.48
1100	RENT	4250	1,134.95	0.00	0.00
1100	INTEREST ON INVESTMENTS	4310	3,552.31	0.00	0.00
1100	ADULT GENERAL EDUCATION COURSE	4610	171.50	0.00	114.50
1100	PRESCHOOL PROGRAM FEES	4710	2,411.00	0.00	1,491.00
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	-12,536.21	0.00	2,507.94
1100	GENERAL OPERATING	----	390,768.56	0.00	400,148.45
2200	INTEREST ON INVESTMENTS	4310	0.05	0.00	0.00
2200	SPECIAL ACT BONDS	----	0.05	0.00	0.00
2900	INTEREST ON INVESTMENTS	4310	0.08	0.00	0.00
2900	DEBT SERVICE SINKING FUND SUP	----	0.08	0.00	0.00
3600	INTEREST ON INVESTMENTS	4310	696.51	0.00	0.00
3600	CO & DS	----	696.51	0.00	0.00
3700	INTEREST ON INVESTMENTS	4310	3,297.09	0.00	0.00
3700	LOCAL CAPITAL IMPROVEMENT	----	3,297.09	0.00	0.00
4100	INTEREST ON INVESTMENTS	4310	154.54	0.00	75.09
4100	STUDENT LUNCHES	4510	2,784.82	0.00	2,784.82
4100	ADULT BREAKFASTS/LUNCHES	4530	1,300.65	0.00	1,300.65
4100	STUDENT AND ADULT A LA CARTE F	4540	2,771.99	0.00	2,771.99
4100	OTHER FOOD SALES	4560	93.18	0.00	0.00
4100	SCHOOL FOOD SERVICE	----	7,105.18	0.00	6,932.55
Grand Revenue Totals			401,867.47	0.00	407,081.00

Number of Accounts: 25

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

August Substitute Report
Period End Dates from 07/02/2018 through 08/31/2018

<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	CROOMDOL000	CROOM, DOLORES	LTSUB	LONGTERM SUB		915.75
			STEAC	SUB TEACHER		111.23
	NESHAJAN000	NESHAT, JANET B	STEAC	SUB TEACHER		103.81
	NOLENJAM000	NOLEN, JAMES N	LTSUB	LONGTERM SUB		1,052.93
	QUINNRAK000	QUINN, RAKEEM L	LTSUB	LONGTERM SUB		874.97
			STEAC	SUB TEACHER		100.10
	STEPHCHR000	STEPHENS, CHRISTOPHER SCOTT	LTSUB	LONGTERM SUB		1,004.73
			STEAC	SUB TEACHER		103.81
					Total:	4,267.33
1100E5100 7500 0101 00000 00000 00000	BAILELEO000	BAILEY, LEONARD R	LTSUB	LONGTERM SUB		1,112.25
					Total:	1,112.25
1100E5200 7500 0091 53090 00000 00000	NESHAJAN000	NESHAT, JANET B	LTSUB	LONGTERM SUB		938.00
					Total:	938.00
1100E5500 7500 0101 55090 00000 00000	LYSTOLEA000	LYSTON, LEANN	SPARA	SUB PARAPRO		227.64
					Total:	227.64
					Grand Total:	6,545.22

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