



Franklin County District Schools

85 School Rd., Suite 1
Eastpoint, FL 32328

Superintendent Traci Moses
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 (850)670-2810 ex. 4111

TO: Franklin County School Board Members

FROM: Traci Moses, Superintendent

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

DATE: October 23, 2018

BACKGROUND INFORMATION: The Superintendent’s Monthly Financial Statement is routine in nature and represents financial transactions of the District through **September 30, 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 \$29,038

GENERAL FUND ANALYSIS	Sep-18	Sep-17
REVENUES COLLECTED TO DATE:	772,730	654,468
% REVENUES COLLECTED TO DATE:	6%	5%
EXPENDITURES TO DATE:	3,039,938	2,740,998
% EXPENDITURES TO DATE:	21%	22%
% of year complete		25%
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: September 1, 2018 - September 30, 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	580,775	3,479,799	25%	14%
Employee Benefits	200	1,380,810	204,030	1,176,780	25%	15%
Purchased Services	300	3,200,000	798,110	2,401,890	25%	25%
Materials & Supplies	500	278,000	52,880	225,120	25%	19%
Capital Outlay	600	5,000	0	5,000	25%	0%
Other Expenses	700	175,000	42,654	132,346	25%	24%
Total		9,099,384	1,678,448	7,420,936	25%	18%
Pupil Personnel Services	6100					
Salaries	100	125,397	21,469	103,928	25%	17%
Employee Benefits	200	41,179	6,647	34,532	25%	16%
Purchased Services	300	125,000	13,436	111,564	25%	11%
Other Expenses	700	11,000	0	11,000	25%	0%
Total		302,576	41,552	261,024	25%	14%
Instructional Media Services	6200					
Salaries	100	35,314	476	34,838	25%	1%
Employee Benefits	200	12,992	32	12,960	25%	0%
Purchased Services	300	875	870	5	25%	99%
Materials & Supplies	500	5,766	0	5,766	25%	0%
Total		54,947	1,379	53,568	25%	3%
Instruction&Curriculum Development Services	6300					
Salaries	100	188,675	50,358	138,317	25%	27%
Employee Benefits	200	52,764	14,602	38,162	25%	28%
Total		241,439	64,960	176,479	25%	27%
Instructional Staff Training Services	6400					
Salaries	100	10,200	660	9,540	25%	6%
Employee Benefits	200	840	88	752	25%	10%
Purchased Services	300	47,000	5,481	41,519	25%	12%
Materials & Supplies	500	1,500	0	1,500	25%	0%
Other Expenses	700	1,500	0	1,500	25%	0%
Total		61,040	6,229	54,811	25%	10%
Instruction Related Technology	6500					
Salaries	100	77,310	19,953	57,357	25%	26%
Employee Benefits	200	20,387	3,914	16,473	25%	19%
Purchased Services	300	40,000	10,506	29,494	25%	26%
Materials & Supplies	500	500	0	500	25%	0%
Total		138,197	34,372	103,825	25%	25%
Board	7100					
Salaries	100	131,515	33,041	98,474	25%	25%
Employee Benefits	200	113,369	25,421	87,948	25%	22%
Purchased Services	300	165,000	87,933	77,067	25%	53%
Materials & Supplies	500	500	78	422	25%	16%
Other Expenses	700	32,000	9,900	22,100	25%	31%
Total		442,384	156,373	286,011	25%	35%
General Administration	7200					
Salaries	100	135,362	33,840	101,522	25%	25%
Employee Benefits	200	80,394	19,801	60,593	25%	25%
Materials & Supplies	500	1,500	151	1,349	25%	10%
Other Expenses	700	15,000	12,088	2,912	25%	81%
Total		232,256	65,880	166,376	25%	28%
School Administration	7300					
Salaries	100	490,078	102,320	387,758	25%	21%
Employee Benefits	200	167,798	34,391	133,407	25%	20%
Materials & Supplies	500	2,500	346	2,154	25%	14%
Other Expenses	700	1,000	0	1,000	25%	0%
Total		661,376	137,057	524,319	25%	21%
Facilities Acquisition and Construction	7400					
Total		261,898	155,077	106,821	25%	59%
Fiscal Services	7500					
Salaries	100	206,447	52,237	154,210	25%	25%
Employee Benefits	200	63,436	15,226	48,210	25%	24%
Purchased Services	300	19,000	1,228	17,772	25%	6%
Materials & Supplies	500	7,000	1,195	5,805	25%	17%
Other Expenses	700	35,000	1,000	34,000	25%	3%
Total		330,883	70,886	259,997	25%	21%
Central Services	7700					
Salaries	100	177,565	44,391	133,174	25%	25%
Employee Benefits	200	51,231	13,256	37,975	25%	26%
Purchased Services	300	40,000	14,530	25,470	25%	36%
Materials & Supplies	500	15,000	4,924	10,076	25%	33%
Other Expenses	700	36,000	35,673	327	25%	99%
Total		319,796	112,774	207,022	25%	35%
Pupil Transportation Services	7800					
Salaries	100	400,086	68,817	331,269	25%	17%
Employee Benefits	200	206,417	38,053	168,364	25%	18%
Purchased Services	300	85,000	31,762	53,238	25%	37%
Energy Services	400	100,000	5,987	94,013	25%	6%
Materials & Supplies	500	70,000	12,571	57,429	25%	18%
Other Expenses	700	7,500	4,033	3,467	25%	54%
Total		869,003	161,224	707,779	25%	19%
Operation of Plant	7900					
Salaries	100	399,886	91,548	308,338	25%	23%
Employee Benefits	200	155,240	36,167	119,073	25%	23%
Purchased Services	300	220,000	59,410	160,590	25%	27%
Energy Services	400	325,000	64,908	260,092	25%	20%
Materials & Supplies	500	65,000	12,793	52,207	25%	20%
Other Expenses	700	10,000	0	10,000	25%	0%
Total		1,175,126	264,826	910,300	25%	23%
Maintenance of Plant	8100					
Salaries	100	139,046	36,585	102,461	25%	26%
Employee Benefits	200	47,691	13,947	33,744	25%	29%
Purchased Services	300	18,000	9,291	8,709	25%	52%
Energy Services	400	13,000	1,545	11,455	25%	12%
Materials & Supplies	500	51,000	18,523	32,477	25%	36%
Total		268,737	79,892	188,845	25%	30%
Administrative Technology Services	8200					
Purchased Services	300	38,000	9,008	28,992	25%	24%
Total		38,000	9,008	28,992	25%	24%
TOTAL APPROPRIATIONS		14,497,042	3,039,938	11,457,104	25%	21%
		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: September 1, 2018 - September 30, 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					25%		
To General Fund	910	306,000		306,000	25%	0%	
Total		0	0	0	25%	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					25%		
Redemption of Principal	710	1,250,374		1,250,374	25%	0%	
Interest	720	316,785		316,785	25%	0%	
Total		1,567,160	0	1,567,160	25%	0%	
Transfers Out					25%		
To General Fund	910			0	25%		
Total Transfers Out		0	0	0	25%	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: September 1, 2018 - September 30, 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	18,244	197,702	25%	8%	
Other Expenses	700			0	25%		
<i>Total Appropriations</i>		215,946	18,244	197,702	25%	8%	
Transfers Out					25%		
To General Fund	910	23,943	0	23,943	25%	0%	
<i>Total Transfers Out</i>		23,943	0	23,943	25%	0%	
Total		239,889	18,244	221,645	25%	8%	
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	118,298	378,035	25%	24%	
<i>Total Appropriations</i>		496,333	118,298	378,035	25%	24%	
Total		496,333	118,298	378,035	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	25%		
Buildings and Fixed Equipment	630	-		0	25%	0%	
Furniture, Fixtures, and Equipment	640	300,000	32,627	267,373	25%	11%	
Motor Vehicles	650	0		0	25%		
Improvements other than Buildings	670	50,000	8,640	41,360	25%	17%	
Remodeling and Renovations	680	125,000	25,425	99,575	25%	20%	
Computer Software	691			0	25%		
<i>Total Appropriations</i>		475,000	66,692	408,308	25%	14%	
Transfers Out					25%		
To General Fund	910	290,636		290,636	25%	0%	
To Debt Service Funds	920	1,567,160		1,567,160	25%	0%	
<i>Total Transfers Out</i>		1,857,796	0	1,857,796	25%	0%	
Total		2,332,796	66,692	2,266,104	25%	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	25%	0%	
<i>Total Appropriations</i>		50,365	0	50,365	25%	0%	
Total		50,365	0	50,365	25%	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: September 1, 2018 - September 30, 2018

Food Services - Fund 410						
Appropriations - Function 7600	Account Number	Appropriations	Expenditures	Budget	Percent Fiscal Yr	Percent of Budget Used
		Budgeted		Balance		
Salaries	100	448,310	88,709	359,601	25%	20%
Employee Benefits	200	240,913	43,582	197,331	25%	18%
Purchased Services	300	75,000	18,746	56,254	25%	25%
Energy Services	400	4,000	157	3,844	25%	4%
Materials & Supplies	500	555,000	65,271	489,729	25%	12%
Capital Outlay	600	15,000	0	15,000	25%	0%
Other Expenses	700	25,000	82	24,918	25%	0%
<i>Total Appropriations</i>		1,363,223	216,546	1,146,677	25%	16%
Food Services - Fund 410				Ending Fund Balance 06/30/19		311,244
Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent Fiscal Yr	Percent of Budget Used
		Budgeted		Balance		
Instruction	5000					
Salaries	100	487,504	84,211	403,293	25%	17%
Employee Benefits	200	109,431	17,810	91,621	25%	16%
Purchased Services	300	93,701	24,479	69,222	25%	26%
Materials & Supplies	500	66,211	57,934	8,278	25%	0%
Capital Outlay	600	0	0	0	25%	
Other Expenses	700	1,632	400	1,232	25%	25%
Total		758,480	184,834	573,646	25%	24%
Pupil Personnel Services	6100					
Salaries	100	13,796		13,796	25%	0%
Employee Benefits	200	2,438		2,438	25%	0%
Purchased Services	300	40,864	8,394	32,470	25%	21%
Materials & Supplies	500	11,982	9,319	2,663	25%	78%
Total		69,080	17,713	51,367	25%	26%
Instruction&Curriculum Development Services	6300					
Salaries	100	97,114	14,595	82,519	25%	15%
Employee Benefits	200	27,476	3,431	24,044	25%	12%
Purchased Services	300	9,544	9,544	0	25%	100%
Total		134,134	27,570	106,564	25%	21%
Instructional Staff Training Services	6400				25%	
Salaries	100	12,580	8,902	3,678	25%	71%
Employee Benefits	200	876	675	201	25%	77%
Purchased Services	300	70,241	14,967	55,274	25%	21%
Energy Services	400	80	0	80	25%	0%
Materials & Supplies	500	1,421	1,421	0	25%	100%
Total		85,197	25,965	59,232	25%	30%
General Administration	7200				25%	
Other Expenses	700	38,171		38,171	25%	0%
Total		38,171	0	38,171	25%	0%
School Administration	7300				25%	
Materials & Supplies	500	530	283	247	25%	53%
Total		530	283	247	25%	53%
Central Services	7700				25%	
Purchased Services	300	3,321	749	2,572	25%	23%
Materials & Supplies	500	755	688	67	25%	91%
Other Expenses	700	104	0	104	25%	0%
Total		4,180	1,436	2,744	25%	34%
Pupil Transportation Services	7800				25%	
Salaries	100	13,050	6,108	6,943	25%	47%
Employee Benefits	200	4,405	2,139	2,266	25%	49%
Purchased Services	300	710		710	25%	0%
Total		18,165	8,247	9,919	25%	45%
Operation of the Plant	7900				25%	
Salaries	100	8,283	1,273	7,010	25%	15%
Employee Benefits	200	1,069	201	867	25%	19%
Total		9,352	1,474	7,878	25%	
<i>Sequestration Funds</i>						
<i>Total Appropriations</i>		1,117,289	267,523	849,766	25%	24%
Federal Programs - Fund 420						

Fund	Src	Src	2018-19 Budget	2018-19 FY Activity	2018-19 Batch Activity	2018-19 Available Funds	September 2018-19 Monthly Activity
1100	MEDICAID	2020	0.00	71.07	0.00	-71.07	71.07
1100	FLORIDA EDUCATION FINANCE PROG	3100	0.00	217,961.00	0.00	-217,961.00	64,326.00
1100	WORKFORCE DEVELOPMENT	3150	0.00	18,540.00	0.00	-18,540.00	6,180.00
1100	STATE LICENSE TAX	3430	0.00	1,240.78	0.00	-1,240.78	82.25
1100	CLASS SIZE REDUCTION - OPERATI	3550	0.00	340,662.00	0.00	-340,662.00	113,554.00
1100	VOLUNTARY PREKINDERGARTEN PROG	3710	0.00	4,349.22	0.00	-4,349.22	4,349.22
1100	OTHER MISCELLANEOUS STATE REVE	3990	0.00	6,434.63	0.00	-6,434.63	4,661.15
1100	TAX REDEMPTIONS	4210	0.00	4,715.98	0.00	0.00	0.00
1100	RENT	4250	0.00	2,269.90	0.00	-1,134.95	1,134.95
1100	INTEREST ON INVESTMENTS	4310	0.00	6,927.33	0.00	-6,927.33	1,228.86
1100	ADULT GENERAL EDUCATION COURSE	4610	0.00	200.00	0.00	-200.00	28.50
1100	GED TESTING FEES	4670	0.00	10.00	0.00	0.00	0.00
1100	PRESCHOOL PROGRAM FEES	4710	0.00	3,841.00	0.00	-3,296.00	1,805.00
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	0.00	-5,290.34	201.62	-9,902.57	6,061.66
1100	GENERAL OPERATING	----	0.00	601,932.57	201.62	-610,719.55	203,482.66
2200	INTEREST ON INVESTMENTS	4310	0.00	0.17	0.00	-0.17	0.07
2200	SPECIAL ACT BONDS	----	0.00	0.17	0.00	-0.17	0.07
2900	INTEREST ON INVESTMENTS	4310	0.00	0.24	0.00	-0.24	0.08
2900	DEBT SERVICE SINKING FUND SUP	----	0.00	0.24	0.00	-0.24	0.08
3600	INTEREST ON INVESTMENTS	4310	0.00	2,199.31	0.00	-2,199.31	815.14
3600	CO & DS	----	0.00	2,199.31	0.00	-2,199.31	815.14
3700	INTEREST ON INVESTMENTS	4310	0.00	10,296.12	0.00	-10,296.12	3,940.07
3700	LOCAL CAPITAL IMPROVEMENT	----	0.00	10,296.12	0.00	-10,296.12	3,940.07
4100	SCHOOL LUNCH REIMBURSEMENT	2610	0.00	54,423.06	0.00	-54,423.06	54,423.06
4100	SCHOOL BREAKFAST REIMBURSEMENT	2620	0.00	28,083.22	0.00	-28,083.22	28,083.22
4100	AFTERSCHOOL SNACK REIMBURSEMEN	2630	0.00	1,558.83	0.00	-1,558.83	1,558.83
4100	CHILD CARE FOOD PROGRAM	2640	0.00	1,274.35	0.00	-1,274.35	1,274.35
4100	CASH IN LIEU OF DONATED FOODS	2660	0.00	90.48	0.00	-90.48	90.48
4100	INTEREST ON INVESTMENTS	4310	0.00	221.06	0.00	-221.06	66.52
4100	STUDENT LUNCHES	4510	0.00	6,117.77	0.00	-6,117.77	3,332.95
4100	ADULT BREAKFASTS/LUNCHES	4530	0.00	3,593.00	0.00	-3,593.00	2,292.35
4100	STUDENT AND ADULT A LA CARTE F	4540	0.00	6,095.39	0.00	-6,095.39	3,323.40
4100	OTHER FOOD SALES	4560	0.00	134.49	0.00	-134.49	41.31
4100	SCHOOL FOOD SERVICE	----	0.00	101,591.65	0.00	-101,591.65	94,486.47
4200	MISCELLANEOUS FEDERAL THROUGH	2990	0.00	6,709.52	0.00	-6,709.52	0.00
4200	FEDERAL	----	0.00	6,709.52	0.00	-6,709.52	0.00
Grand Revenue Totals			0.00	722,729.58	201.62	-731,516.56	302,724.49

Number of Accounts: 38

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

September Substitute Report
Period End Dates from 07/02/2018 through 10/10/2018

<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	BURNSTAN000	BURNS, TANDRA F	SPARA	SUB PARAPRO		62.28
			STEAC	SUB TEACHER		280.73
	CROOMDOL000	CROOM, DOLORES	LTSUB	LONGTERM SUB		4,415.63
			STEAC	SUB TEACHER		111.23
	GOODSDEB000	GOODSON, DEBRA K	STEAC	SUB TEACHER		849.66
	HORNELIN000	HORNE, LINDA	STEAC	SUB TEACHER		1,033.81
	NESHAJAN000	NESHAT, JANET B	STEAC	SUB TEACHER		103.81
	NOLENJAM000	NOLEN, JAMES N	LTSUB	LONGTERM SUB		3,310.80
	QUINNRAK000	QUINN, RAKEEM L	LTSUB	LONGTERM SUB		2,865.90
			STEAC	SUB TEACHER		100.10
	SMITHPAT000	SMITH, PATRICIA H	STEAC	SUB TEACHER		480.78
	STEPHCHR000	STEPHENS, CHRISTOPHER SCOTT	LTSUB	LONGTERM SUB		4,537.99
			STEAC	SUB TEACHER		103.81
	STRANAUD000	STRANGE, AUDREY ANN	STEAC	SUB TEACHER		30.35
					Total:	18,286.88
1100E5100 7500 0101 00000 00000 00000	BAILELEO000	BAILEY, LEONARD R	LTSUB	LONGTERM SUB		4,586.18
					Total:	4,586.18
1100E5200 7500 0091 53090 00000 00000	NESHAJAN000	NESHAT, JANET B	LTSUB	LONGTERM SUB		2,773.21
					Total:	2,773.21
1100E5500 7500 0101 55090 00000 00000	GOODSDEB000	GOODSON, DEBRA K	STEAC	SUB TEACHER		58.52
	LYSTOLEA000	LYSTON, LEANN	SPARA	SUB PARAPRO		2,235.56
					Total:	2,294.08
1100E6120 7500 0091 00000 00000 00000	SELIGAMY000	SELIGSON, AMY C	LTSUB	LONGTERM SUB		1,097.42
					Total:	1,097.42
					Grand Total:	29,037.77

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