



Franklin County District Schools

85 School Rd., Suite 1
Eastpoint, FL 32328

Superintendent Traci Moses

(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 21, 2019

BACKGROUND INFORMATION: The Superintendent's Monthly Financial Statement is routine in nature and represents financial transactions of the District through **September 30, 2019**

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 \$6,560

GENERAL FUND ANALYSIS	Sep-19	Sep-18
REVENUES COLLECTED TO DATE:	858,400	772,730
% REVENUES COLLECTED TO DATE:	7%	6%
EXPENDITURES TO DATE:	3,076,498	3,039,938
% EXPENDITURES TO DATE:	21%	22%
% of year complete		25%
ENDING FUND BALANCE	Projected 6/30/2020	Ended 6/30/2019
UNRESTRICTED FUND BALANCE	1,227,424	2,846,707
RESTRICTED FUND BALANCE	-	59,169
TOTAL FUND BALANCE	1,227,424	2,905,876
FUND BALANCE %*	9.99%	23.53%

*Insurance Carryforward from year 18/19 to 19/20 \$1,013,124

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DISTRICT SUMMARY BUDGET : INCLUDES TOTAL APPROPRIATIONS

For Fiscal Year Ending June 30, 2020

Report Period: September 2019

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	3,750,000	500,634	3,249,366	25%	13%
Employee Benefits	200	1,200,000	173,873	1,026,127	25%	14%
Purchased Services	300	3,100,000	806,868	2,293,132	25%	26%
Materials & Supplies	500	275,000	147,147	127,853	25%	54%
Capital Outlay	600	5,000	0	5,000	25%	0%
Other Expenses	700	175,000	26,898	148,102	25%	15%
Total		8,505,000	1,655,421	6,849,579	25%	19%
Pupil Personnel Services	6100					
Salaries	100	129,000	26,590	102,410	25%	21%
Employee Benefits	200	40,000	4,679	35,321	25%	12%
Purchased Services	300	85,000	25,080	59,920	25%	30%
Materials & Supplies	500	7,000		7,000	25%	0%
Total		261,000	56,349	204,651	25%	22%
Instructional Media Services	6200					
Salaries	100	45,000	3,320	41,680	25%	7%
Employee Benefits	200	14,750	1,359	13,391	25%	9%
Purchased Services	300	4,000	2,468	1,532	25%	62%
Other Expenses	700	12,000		12,000	25%	0%
Total		75,750	7,147	68,603	25%	9%
Instruction&Curriculum Development Services	6300					
Salaries	100	195,000	50,183	144,817	25%	26%
Employee Benefits	200	55,000	14,893	40,107	25%	27%
Total		250,000	65,075	184,925	25%	26%
Instructional Staff Training Services	6400					
Salaries	100	5,000		5,000	25%	0%
Employee Benefits	200	500	200	300	25%	40%
Purchased Services	300	40,000	8,752	31,248	25%	22%
Total		45,500	8,952	36,548	25%	20%
Instruction Related Technology	6500					
Salaries	100	82,000	20,510	61,490	25%	25%
Employee Benefits	200	15,000	3,845	11,155	25%	26%
Purchased Services	300	38,000	5,416	32,584	25%	14%
Total		135,000	29,771	105,229	25%	22%
Board	7100					
Salaries	100	137,000	33,594	103,406	25%	25%
Employee Benefits	200	120,000	23,790	96,210	25%	20%
Purchased Services	300	150,000	103,780	46,220	25%	69%
Materials & Supplies	500	5,000	75	4,925	25%	2%
Other Expenses	700	15,000	15,000	0	25%	100%
Total		427,000	176,240	250,760	25%	41%
General Administration	7200					
Salaries	100	138,000	35,293	102,707	25%	26%
Employee Benefits	200	79,000	20,352	58,648	25%	26%
Materials & Supplies	500	1,900	312	1,588	25%	16%
Other Expenses	700	12,000	12,000	0	25%	100%
Total		230,900	67,958	162,942	25%	29%
School Administration	7300					
Salaries	100	503,000	125,827	377,173	25%	25%
Employee Benefits	200	145,000	40,650	104,350	25%	28%
Materials & Supplies	500	2,000	20	1,980	25%	1%
Total		650,000	166,497	483,503	25%	26%
Facilities Acquisition and Construction	7400	1,408,243	114,915	1,293,328	25%	8%
Total		1,408,243	114,915	1,293,328	25%	8%
Fiscal Services	7500					
Salaries	100	215,000	54,472	160,528	25%	25%
Employee Benefits	200	59,000	15,475	43,525	25%	26%
Purchased Services	300	13,500	963	12,537	25%	7%
Materials & Supplies	500	3,000	1,172	1,828	25%	39%
Other Expenses	700	29,000	0	29,000	25%	0%
Total		319,500	72,082	247,418	25%	23%
Central Services	7700					
Salaries	100	190,000	47,821	142,179	25%	25%
Employee Benefits	200	52,000	13,458	38,542	25%	26%
Purchased Services	300	65,000	12,064	52,936	25%	19%
Materials & Supplies	500	17,000	1,924	15,076	25%	11%
Other Expenses	700	60,000	40,083	19,917	25%	67%
Total		384,000	115,350	268,650	25%	30%
Pupil Transportation Services	7800					
Salaries	100	376,000	82,861	293,139	25%	22%
Employee Benefits	200	185,000	40,383	144,617	25%	22%
Purchased Services	300	65,000	33,970	31,030	25%	52%
Energy Services	400	87,000	9,783	77,217	25%	11%
Materials & Supplies	500	50,000	9,619	40,381	25%	19%
Other Expenses	700	20,000	3,860	16,140	25%	19%
Total		783,000	180,476	602,524	25%	23%
Operation of Plant	7900					
Salaries	100	365,000	94,292	270,708	25%	26%
Employee Benefits	200	145,000	33,273	111,727	25%	23%
Purchased Services	300	220,000	81,574	138,426	25%	37%
Energy Services	400	330,000	61,330	268,670	25%	19%
Materials & Supplies	500	70,000	16,379	53,621	25%	23%
Total		1,130,000	286,849	843,151	25%	25%
Maintenance of Plant	8100					
Salaries	100	150,000	38,812	111,188	25%	26%
Employee Benefits	200	54,000	13,807	40,193	25%	26%
Purchased Services	300	25,000	6,203	18,797	25%	25%
Energy Services	400	5,000	1,139	3,861	25%	23%
Materials & Supplies	500	60,000	7,867	52,133	25%	13%
Total		294,000	67,829	226,171	25%	23%
Administrative Technology Services	8200					
Purchased Services	300	45,000	5,587	39,413	25%	12%
Total		45,000	5,587	39,413	25%	12%
TOTAL APPROPRIATIONS		14,943,893	3,076,498	11,867,395	25%	21%
		Total	Budgeted	Budget	Percent	Percent of
		Appropriations	Amount Used	Balance	Fiscal Yr	Budget Used
		-	RESTRICTED			
		1,227,424	UNRESTRICTED	9.99%		
			ASSIGNED			
		1,227,424	TOTAL ENDING FUND BALANCE - 06/30/20			

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT

DEBT SERVICE FUNDS

DISTRICT SUMMARY BUDGET :

For Fiscal Year Ending June 30, 2020

Report Period: September 2019

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 06/30/20	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	1,307,661		1,307,661	25%	0%	
Interest	720	259,499		259,499	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 06/30/20	962

SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS

DISTRICT SUMMARY BUDGET :
For Fiscal Year Ending June 30, 2020

Report Period: September 2019

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	0	0	0	25%	0%	
<i>Total Appropriations</i>		0	0	0	25%	#DIV/0!	
Transfers Out					25%		
To General Fund	910	262,057	57,036	205,021	25%	0%	
<i>Total Transfers Out</i>		262,057	57,036	205,021	25%	0%	
Total		262,057	57,036	205,021	25%	22%	
Public Education Capital Outlay Fund 340						Ending Fund Balance 06/30/20	-

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	267,871	3,463	264,408	25%	1%	
<i>Total Appropriations</i>		267,871	3,463	264,408	25%	1%	
Total		267,871	3,463	264,408	0	0	
Capital Outlay and Debt Service Fund 360						Ending Fund Balance 06/30/20	-

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	0	25%	0%	
Furniture, Fixtures, and Equipment	640	80,000	3,803	76,198	25%	5%	
Motor Vehicles	650	180,000	0	180,000	25%	0%	
Improvements other than Buildings	670	50,000	5,602	44,398	25%	11%	
Remodeling and Renovations	680	50,000	6,272	43,728	25%	13%	
Computer Software	691			0	25%		
<i>Total Appropriations</i>		360,000	15,677	344,324	25%	4%	
Transfers Out					25%		
To General Fund	910	411,567	29,420	382,147	25%	7%	
To Debt Service Funds	920	1,567,160	0	1,567,160	25%	0%	
<i>Total Transfers Out</i>		1,978,727	29,420	1,949,307	25%	1%	
Total		2,338,727	45,097	2,293,631	25%	2%	
Local Capital Improvement Fund 370						Ending Fund Balance 06/30/20	1,201,365

Other Capital Projects Fund 390							
Appropriations	Account Number	Appropriations Budgeted	Expenditures	Budget Balance	Percent Fiscal Yr	Percent of Budget Used	
7400 Improvements Other Than Buildings	670	43,000		43,000	25%	0%	
7400 Remodeling and Renovations	680	30,142		30,142	25%	0%	
<i>Total Appropriations</i>		73,142	0	73,142	25%	0%	
Total		73,142	0	73,142	25%	0%	
Other Capital Projects Fund 390						Ending Fund Balance 06/30/20	-

**SUPERINTENDENT'S MONTHLY FINANCIAL REPORT
SPECIAL REVENUE FUNDS**

DISTRICT SUMMARY BUDGET :
For Fiscal Year Ending June 30, 2020

Report Period: September 2019

Food Services - Fund 410						
Appropriations - Function 7600	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Salaries	100	465,000	85,222	379,778	25%	18%
Employee Benefits	200	235,000	41,505	193,495	25%	18%
Purchased Services	300	60,000	16,168	43,832	25%	27%
Energy Services	400	4,000	1,394	2,606	25%	35%
Materials & Supplies	500	515,000	80,182	434,818	25%	16%
Capital Outlay	600	15,000	0	15,000	25%	0%
Other Expenses	700	6,000	540	5,460	25%	9%
<i>Total Appropriations</i>		1,300,000	225,011	1,074,989	25%	17%
Food Services - Fund 410				Ending Fund Balance 06/30/20	290,918	
Federal Programs - Fund 420						
Appropriations	Account Number	Appropriations	Expenditures	Budget	Percent	Percent of
		Budgeted		Balance	Fiscal Yr	Budget Used
Instruction	5000					
Salaries	100	243,923	31,581	212,342	25%	13%
Employee Benefits	200	74,862	11,044	63,818	25%	15%
Purchased Services	300	408,937	19,847	389,090	25%	5%
Materials & Supplies	500	78,195	5,564	72,631	25%	0%
Capital Outlay	600	8,836		8,836	25%	0%
Other Expenses	700	377		377	25%	0%
	Total	815,130	68,037	747,093	25%	8%
Pupil Personnel Services	6100					
Purchased Services	300	50,452	7,418	43,034	25%	15%
Materials & Supplies	500	22,870	1,300	21,570	25%	6%
	Total	73,322	8,718	64,604	25%	12%
Instruction&Curriculum Development Services	6300					
Salaries	100	57,604	15,834	41,770	25%	27%
Employee Benefits	200	15,405	3,678	11,727	25%	24%
Purchased Services	300	14,626		14,626	25%	0%
Materials & Supplies	500	0			25%	
	Total	87,635	19,512	68,123	25%	22%
Instructional Staff Training Services	6400				25%	
Salaries	100	24,815	4,774	20,041	25%	19%
Employee Benefits	200	1,808	385	1,423	25%	21%
Purchased Services	300	68,523	17,902	50,621	25%	26%
Materials & Supplies	500	9,845	258	9,587	25%	3%
	Total	104,991	23,319	81,672	25%	22%
General Administration	7200				25%	
Other Expenses	700	32,751		32,751	25%	0%
	Total	32,751	0	32,751	25%	0%
School Administration	7300				25%	
Materials & Supplies	500	267		267	25%	0%
	Total	267	0	267	25%	0%
Central Services	7700				25%	
Purchased Services	300	1,563	0	1,563	25%	0%
Materials & Supplies	500	672	0	672	25%	0%
	Total	2,235	0	2,235	25%	0%
Pupil Transportation Services	7800				25%	
Salaries	100	23,805	4,886	18,919	25%	21%
Employee Benefits	200	10,464	2,018	8,446	25%	19%
	Total	34,269	6,904	27,365	25%	20%
<i>Total Appropriations</i>		1,150,600	126,489	1,024,111	25%	11%
Federal Programs - Fund 420						

Fund	Src	Src	2019-20 FYTD Activity	September 2019-20 Monthly Activity
1100	MEDICAID	2020	18,981.42	1,245.28
1100	FLORIDA EDUCATION FINANCE PROG	3100	362,335.00	274,672.00
1100	WORKFORCE DEVELOPMENT	3150	18,786.00	6,262.00
1100	STATE LICENSE TAX	3430	1,446.82	64.25
1100	DISTRICT DISCRETIONARY LOTTERY	3440	13.00	13.00
1100	CLASS SIZE REDUCTION - OPERATI	3550	324,846.00	108,282.00
1100	VOLUNTARY PREKINDERGARTEN PROG	3710	7,943.51	7,563.30
1100	TAX REDEMPTIONS	4210	5,095.50	5,095.50
1100	RENT	4250	2,335.72	1,167.86
1100	INTEREST ON INVESTMENTS	4310	6,503.18	832.25
1100	ADULT GENERAL EDUCATION COURSE	4610	142.50	0.00
1100	GED TESTING FEES	4670	121.25	0.00
1100	PRESCHOOL PROGRAM FEES	4710	3,532.00	1,708.00
1100	TRANSPORTATION SERVICES RENDER	4920	6,926.73	4,115.48
1100	OTHER MISCELLANEOUS LOCAL SOUR	4950	29,021.77	17,557.24
1100	REFUNDS OF PRIOR YEARS EXPENDI	4970	13,333.27	0.00
1100	TRANSFERS FROM CAPITAL PROJECT	6300	57,036.00	19,025.00
1100	GENERAL OPERATING	----	858,399.67	447,603.16
2200	INTEREST ON INVESTMENTS	4310	0.16	0.04
2200	SPECIAL ACT BONDS	----	0.16	0.04
2900	INTEREST ON INVESTMENTS	4310	0.24	0.08
2900	TRANSFERS FROM CAPITAL PROJECT	6300	29,420.00	0.00
2900	DEBT SERVICE SINKING FUND SUP	----	29,420.24	0.08
3400	CHARTER SCHOOL CAPITAL OUTLAY	3970	57,036.00	19,025.00
3400	PECO	----	57,036.00	19,025.00
3600	INTEREST ON INVESTMENTS	4310	1,228.69	415.80
3600	CO & DS	----	1,228.69	415.80
3700	INTEREST ON INVESTMENTS	4310	10,024.54	3,126.32
3700	LOCAL CAPITAL IMPROVEMENT	----	10,024.54	3,126.32
3900	INTEREST ON INVESTMENTS	4310	0.15	0.03
3900	OTHER CAPITAL PROJECTS	----	0.15	0.03
3910	OTHER MISCELLANEOUS STATE REVE	3990	98,500.00	98,500.00
3910	OTH CAPITAL SAFETY	----	98,500.00	98,500.00
4100	SCHOOL LUNCH REIMBURSEMENT	2610	56,143.50	56,143.50
4100	SCHOOL BREAKFAST REIMBURSEMENT	2620	28,250.20	28,250.20
4100	AFTERSCHOOL SNACK REIMBURSEMEN	2630	3,098.24	3,098.24
4100	CHILD CARE FOOD PROGRAM	2640	2,560.91	2,560.91
4100	CASH IN LIEU OF DONATED FOODS	2660	178.36	178.36
4100	SUMMER FOOD SERVICE PROGRAM	2670	21,209.78	0.00
4100	INTEREST ON INVESTMENTS	4310	217.93	63.76
4100	STUDENT LUNCHES	4510	7,067.24	3,591.42
4100	ADULT BREAKFASTS/LUNCHES	4530	2,967.05	1,694.80
4100	STUDENT AND ADULT A LA CARTE F	4540	6,461.69	3,887.80
4100	OTHER FOOD SALES	4560	2,599.32	2,415.00
4100	SCHOOL FOOD SERVICE	----	130,754.22	101,883.99
4200	TITLE II PT A TEACH/PRIN TRAIN	2250	16,692.68	16,524.50
4200	INDIVIDUALS WITH DISABIL. ED A	2300	36,427.90	36,427.90
4200	ELE AND SEC ED ACT - TITLE I	2400	47,830.51	47,830.51
4200	MISCELLANEOUS FEDERAL THROUGH	2990	778.64	0.00
4200	FEDERAL	----	101,729.73	100,782.91

Grand Revenue Totals 1,287,093.40 771,337.33

Number of Accounts: 47

Substitute Report
Check Dates from 07/01/2019 through 09/30/2019

<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	ELLISGRE000	ELLIS, GREGORY J	LTSUB	LONGTERM SUB		1,749.95
	LUBERMIS000	LUBERTO, MISTY	STEA4	SUB TEACH W/BA		780.32
					Total:	2,530.27
1100E5200 7500 0091 53000 00000 00000	MCINTKAT000	MCINTYRE, KATELYNN V	LTSUB	LONGTERM SUB		4,030.06
					Total:	4,030.06
					Grand Total:	6,560.33

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