

# Holmes County School Board

Budget 2014-2015



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## READING THE BUDGET

This budget is consistent with the State Department of Education's "RED BOOK" format.

FUND: The books and financial records of the Holmes County School Board are maintained using the fund concept of accounting. The National Council on Governmental Accounting and Financial Reporting Principles defines fund accounting as follows:

"A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."

To expedite management control and facilitate legislative oversight budgeting, procedures also segregate various funds. The following funds, programs, and activities are included in this document. The numbers beside the description are used in the accounting system for coding purposes:

FUNDS: Governmental Funds

- 100 General Fund
- 200 Debt Service Funds
- 300 Capital Projects Funds
- 400 Special Revenue Funds
  - 410 Food Service Fund
  - 420 Federal Contracted Programs Fund
  - 431 State Fiscal Stabilization Fund
  - 432 Targeted ARRA Stimulus Funds
  - 433 Other ARRA Stimulus Funds
  - 434 ARRA Race To The Top
  - 435 Education Jobs
- 700 Proprietary Funds
- 800 Fiduciary Funds

1. THE GENERAL OPERATING FUND: These funds cover day-to-day expenses for salaries; benefits; purchased services; energy; materials and supplies; furniture; fixtures; equipment; and other expenses for all employees not hired through a federal grant or food service activity.

2. THE DEBT SERVICE FUNDS: These funds are used to account for the payment of interest and principal of general long-term debt. Debt payments on any capital outlay related loans, such as the Energy Retrofit Equipment loan and SBE/COBI bonds, are also paid in this fund.
3. THE CAPITAL PROJECTS FUNDS: These funds are used to account for the acquisition or construction of capital facilities.
4. THE SPECIAL REVENUE FUNDS: These funds are used to account for operations for which revenues have been specifically designated by law or contract. These revenues cannot be diverted to other uses. These funds generally incorporate food service operations and all federal projects.
5. THE FIDUCIARY FUNDS: Fiduciary funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

**REVENUES** are categorized by fund, source, and appropriation. Since law usually determines revenues, revenue accounts are structured by source (federal, state, and local) and specific appropriation.

The District receives federal revenue through two methods: (1) Directly from the federal source and (2) indirectly from a second party. Less than 1% of all federal revenue is received directly from the Federal sources. Those include revenues for salaries of Reserve Officer Training Candidate (ROTC) instructors. The greatest portion of the indirect federal revenues comes to us from the Florida Department of Education (FDOE). FDOE is the primary recipient of the funds and it is their responsibility to allocate them to Districts based on the Districts' approved Federal applications.

State revenue comes to the District in restricted and unrestricted amounts. Restricted revenues, such as revenues specifically for instructional materials or transportation, must only be spent for those purposes. Other restricted state revenues include state grants received upon approval of the grant applications. Unrestricted state revenues may be spent for any lawful purpose. For example, Florida Education Finance Program revenue, generated on a program per student basis, can be used for any lawful educational purpose, as long as eighty (80) to ninety (90) percent is spent within the program the revenue was derived from.

Local revenues are generated through property taxes. The revenues that all districts in the state levy without public approval are the Required Local Effort (RLE), Discretionary Millage, Supplemental Discretionary Millage, and the 1.5 Mill Capital Outlay. The Required Local Effort Millage is set for each district by the state legislature and it must

be levied for districts to receive the state portion of the FEFP. The state revenue sources are approximately 87% of the total revenue amount. The Discretionary Millage can be levied for a maximum of 0.748 mills. This revenue may be used for any lawful educational purpose. The state adds additional funding to Districts that levy this millage so that it equals at least the state average for funds generated per unweighted FTE. Holmes County Schools receives an approximate additional 940 thousand dollars to attain this funding level. Revenues raised from the 1.5 Mill Capital Outlay levy can only be used for capital outlay purposes.

Other local revenues include various dues and fees for fee paid programs, gate receipts for extracurricular events, and various classes and club sales.

**EXPENDITURES** are segregated for reporting purposes by **cost center**, **function**, and **object**.

**COST CENTER** is a school, department, or location.

**FUNCTION** means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions, which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into four broad areas.

- ◇ Instruction (5000's) - The activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Instruction is further classified as Basic (K-12), Exceptional, Vocational-Technical and Adult General. Another sub-function, "other instruction," is provided for programs such as recreation and enrichment and pre-kindergarten programs.
- ◇ Instructional Support Services (6000's) - This includes administrative, technical, and logistical support to facilitate and enhance instruction. Support services include Pupil Personnel Services, Instructional Media, Instruction and Curriculum Development Services, and Instructional Staff Training Services, and Instructional Related Technology.
- ◇ General Support Services (7000's through 8000's) - Those activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and pupils. This includes salaries and expenses for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, Maintenance of Plant, and Administrative Technology Services.

- ◇ Community Service (9100) - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include non-instructional services provided by the school system for the community.

The following numeric system is prescribed by the "Redbook" to account for the different functions:

- 5000 Instructional Services
- 6100 Instructional Support Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services
- 6500 Instruction Related Technology
- 7100 Board of Education
- 7200 General Administration
- 7300 School Administration
- 7400 Facilities Acquisition and Construction
- 7500 Fiscal Services
- 7600 Food Services
- 7700 Central Services
- 7800 Pupil Transportation Services
- 7900 Operation of Plant
- 8100 Maintenance of Plant
- 8200 Administrative Technology Services
- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

This numeric system is used for reporting purposes to the Florida Department of Education and for monthly budget amendments to the Board.

**OBJECT** means the goods purchased or the service obtained. There are eight major object categories. The numeric system prescribed by the Redbook used for reporting to the Florida Department of Education and for presenting budget amendments to the Board accompanies each object description.

- 100 Salaries
- 200 Benefits
- 300 Purchased Services
- 400 Energy Services
- 500 Materials and Supplies

- 600 Capital Outlay
- 700 Other Expenses
- 900 Transfers

## **MEASUREMENT BASIS FOR BUDGET REVENUES AND EXPENDITURES**

Generally accepted accounting principles for governmental entities are established by the Governmental Accounting Standards Board (GASB) and provide the foundation for financial accounting and reporting for school districts.

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 45 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 45 days of year-end). Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases



are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

In June 1999, the GASB issued Statement 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments which requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management's discussion and analysis (MD&A), basic financial statements, notes to the financial statements, and certain other required supplementary information (RSI) other than MD&A.

- ◇ The MD&A is a component of Required Supplementary Information (RSI) that precedes the financial statements.
- ◇ The basic financial statements include 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The government-wide financial statements report information for the government as a whole, except for fiduciary funds. These statements reflect the economic resources measurement and the full accrual basis of accounting.

The fund financial statements for governmental, proprietary, and fiduciary funds follow government-wide financial statements. The governmental and enterprise fund statements reflect major funds and combined non-major funds rather than a fund-type presentation. Reconciliation is required to explain the differences between the change in fund balances reported in the fund financial statements and the change in net position reported in the government-wide financial statements. Reconciling items arise from differences in the measurement focuses of accounting between the statements, and certain required eliminations.

RSI is supplementary financial information that must be presented with the basic financial statements. Required budgetary comparisons include the original and final budgets for the general fund and each major special revenue fund that has a legally adopted annual budget.

One of the primary differences between the government-wide statements and the fund financial statements is the measurement focus and basis of accounting. The government-wide statements reflect the economic resources measurement focus and

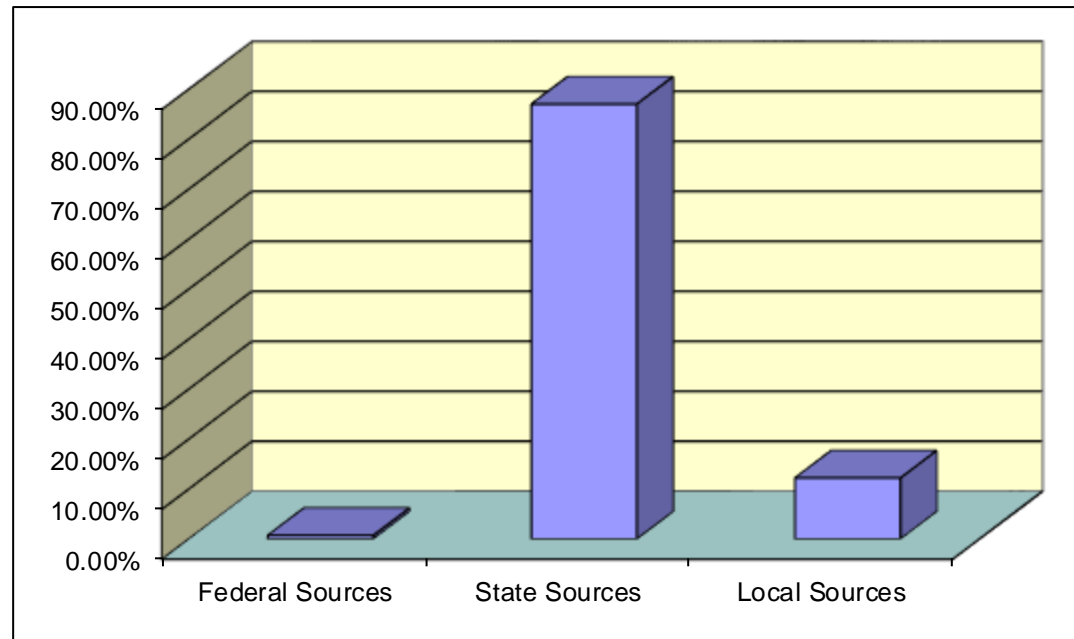
the full accrual basis of accounting, while the fund financial statements for governmental funds continue to reflect the current financial resources measurement focus and the modified accrual basis of accounting.

The budget is constructed to address the requirements of GASB 34 as it relates to the chart of accounts, student internal funds, and fiduciary funds.

# General Fund

## General Fund - Revenue

	2013-2014 Actual Revenue		2014-2015 Projected Revenue	
Federal Sources	58,190	0.3%	174,190	0.7%
State Sources	19,850,773	87.0%	20,675,816	87.0%
Local Sources	2,904,695	12.7%	2,905,380	12.2%
<b>Totals</b>	<b>22,813,658</b>	<b>100.0%</b>	<b>23,755,386</b>	<b>99.9%</b>



## Analysis of FEFP First Calculation

	<b>2013-14</b>	<b>2014-15</b>	<b>Difference</b>
<b>Base Funding</b>	11,853,973	12,726,526	872,553
Declining Enrollment		11,636	11,636
Sparsity	2,225,140	2,260,840	35,700
Safe Schools	103,313	106,323	3,010
.748 Millage Compression	893,679	940,478	46,799
.250 Millage Compression	0	0	0
Supplemental Academic	698,809	696,063	(2,746)
Reading Allocation	245,246	244,819	(427)
ESE Guaranteed Allocation	1,034,329	1,000,924	(33,405)
Salary Allocation	515,081		(515,081)
Digital Classroom		275,934	275,934
Instructional Materials	256,004	260,400	4,396
Student Transportation	628,906	633,045	4,139
Teacher Lead	53,628	53,999	371
Virtual Education	16,075	6,206	(9,869)
Additonal Allocation	10,527	0	(10,527)
Gross	18,534,710	19,217,193	682,483
Required Local Effort	(2,296,204)	(2,330,430)	(34,226)
Proration	(67,198)		67,198
Net State	16,171,308	16,886,763	715,455
Class Size Reduction	3,241,594	3,339,527	97,933
School Recognition and Lottery	138,337	138,242	(95)
Total State Funding	19,551,239	20,364,532	813,293
Required Local Effort	2,296,204	2,330,430	34,226
Local Discretionary - .748	334,481	341,796	7,315
Total Local Funding	2,630,685	2,672,226	41,541
Total Funding	22,181,924	23,036,758	854,834

## Analysis of FEFP Second Calculation

	<b>2013-14</b>	<b>2014-15</b>	<b>Difference</b>
<b>Base Funding</b>	11,853,973	12,726,526	872,553
Declining Enrollment	0	11,636	11,636
Sparsity	2,225,140	2,232,455	7,315
Safe Schools	103,313	106,323	3,010
.748 Millage Compression	893,679	959,974	66,295
.250 Millage Compression	0	0	0
Supplemental Academic	698,809	696,063	(2,746)
Reading Allocation	245,246	244,819	(427)
ESE Guaranteed Allocation	1,034,329	1,000,924	(33,405)
Salary Allocation	515,081	0	(515,081)
Digital Classroom	0	275,934	275,934
Instructional Materials	256,004	260,400	4,396
Student Transportation	628,906	633,045	4,139
Teacher Lead	53,628	53,999	371
Virtual Education	16,075	6,147	(9,928)
Additonal Allocation	10,527	0	(10,527)
<b>Gross</b>	18,534,710	19,208,245	673,535
Required Local Effort	(2,296,204)	(2,300,096)	(3,892)
Proration	(67,198)	(5,678)	61,520
<b>Net State</b>	16,171,308	16,902,471	731,163
Class Size Reduction	3,241,594	3,339,527	97,933
School Recognition and Lottery	138,337	138,242	(95)
<b>Total State Funding</b>	19,551,239	20,380,240	829,001
Required Local Effort	2,296,204	2,300,096	3,892
Local Discretionary - .748	334,481	343,682	9,201
<b>Total Local Funding</b>	2,630,685	2,643,778	13,093
<b>Total Funding</b>	22,181,924	23,024,018	842,094

## Summary of Revenues And Appropriations General Fund

	2012-13 Actual	2013-14 Projected Results	2014-15 Tentative Budget
<b>Revenues</b>			
<b>Federal</b>	61,974	58,190	174,190
<b>State</b>			
Florida Education Finance Program	14,428,317	16,171,308	16,902,471
Other Categorical Programs	3,537,560	3,379,931	3,477,769
Miscellaneous State Revenue	7,764	299,534	295,576
<b>Total State Revenues</b>	<b>17,973,641</b>	<b>19,850,773</b>	<b>20,675,816</b>
<b>Local</b>			
Property Tax	2,771,189	2,630,685	2,643,778
Miscellaneous Local Revenues	331,797	274,010	261,602
<b>Total Local Revenues</b>	<b>3,102,986</b>	<b>2,904,695</b>	<b>2,905,380</b>
<b>Total Revenues</b>	<b>21,138,601</b>	<b>22,813,658</b>	<b>23,755,386</b>
<b>Transfers</b>	626,510	1,388,656	909,250
<b>Total Revenues and Transfers</b>	<b>21,765,111</b>	<b>24,202,314</b>	<b>24,664,636</b>
<b>Fund Balance From Prior Year</b>	<b>2,028,591</b>	<b>1,763,457</b>	<b>793,685</b>
<b>Total Revenues &amp; Other Sources</b>	<b>23,793,702</b>	<b>25,965,771</b>	<b>25,458,321</b>
<b>Appropriations</b>			
Salaries	14,441,202	15,982,280	15,901,278
Fringe Benefits	3,734,961	4,417,969	4,496,817
Non-Personnel	3,854,082	4,771,837	4,068,628
<b>Total Appropriations</b>	<b>22,030,245</b>	<b>25,172,086</b>	<b>24,466,723</b>
<b>Transfers</b>	0	0	0
<b>Total Appropriations and Transfers</b>	<b>22,030,245</b>	<b>25,172,086</b>	<b>24,466,723</b>
<b>Fund Balance - End of Year</b>	<b>1,763,457</b>	<b>793,685</b>	<b>991,598</b>
<b>Total Appropriations &amp; Other Sources</b>	<b>23,793,702</b>	<b>25,965,771</b>	<b>25,458,321</b>

## General Fund Statement of Revenue

	2013-2014 Revenue	2014-2015 Projected Rev	Over (Under)
<b>Federal Sources:</b>			
Federal	58,190	174,190	116,000
Total Federal Sources	<b>58,190</b>	<b>174,190</b>	<b>116,000</b>
<b>State Sources:</b>			
FEFP	16,171,308	16,902,471	731,163
Class Size Reduction	3,241,594	3,339,527	97,933
School Recognition	138,337	138,242	(95)
Miscellaneous	299,534	295,576	(3,958)
Total State Sources	<b>19,850,773</b>	<b>20,675,816</b>	<b>825,043</b>
<b>Local Sources:</b>			
RLE	2,296,204	2,300,096	3,892
Discretionary Local Effort	334,481	343,682	9,201
Interest Income	3,000	3,000	0
Indirect Cost Rate	86,000	86,000	0
Miscellaneous Local	185,010	172,602	(12,408)
Total Local Sources	<b>2,904,695</b>	<b>2,905,380</b>	<b>685</b>
Total Revenue	<b>22,813,658</b>	<b>23,755,386</b>	<b>941,728</b>
<b>Other Sources:</b>			
Transfers In	1,388,656	909,250	(479,406)
Beginning Fund Balance	1,763,457	793,685	(969,772)
<b>Total Revenues and Fund Balance</b>	<b>25,965,771</b>	<b>25,458,321</b>	<b>(507,450)</b>



Funds Increase  
Per First Calculation  
2014-2015

	Actual 2013-14	Potential Funding 2014-15	Difference
<b>FEFP</b>	16,171,308	16,886,763	715,455
<b>Class Size Reduction</b>	3,241,594	3,339,527	97,933
<b>School Recognition</b>	138,337	138,242	(95)
<b>Total State and Federal Funding</b>	19,551,239	20,364,532	813,293
<b>Required Local Effort</b>	2,296,204	2,330,430	34,226
<b>Discretionary Local Effort - .748</b>	334,481	341,796	7,315
<b>Total Local Funding</b>	2,630,685	2,672,226	41,541
<b>Total Funding</b>	22,181,924	23,036,758	854,834

Funds Increase  
Per Second Calculation  
2014-2015

	Actual 2013-14	Potential Funding 2014-15	Difference
FEFP	16,171,308	16,902,471	731,163
Class Size Reduction	3,241,594	3,339,527	97,933
School Recognition	138,337	138,242	(95)
<b>Total State and Federal Funding</b>	<b>19,551,239</b>	<b>20,380,240</b>	<b>829,001</b>
Required Local Effort	2,296,204	2,300,096	3,892
Discretionary Local Effort - .748	334,481	343,682	9,201
<b>Total Local Funding</b>	<b>2,630,685</b>	<b>2,643,778</b>	<b>13,093</b>
<b>Total Funding</b>	<b>22,181,924</b>	<b>23,024,018</b>	<b>842,094</b>

**General Fund  
Expenses  
Summary By Function**

	<u>2011-2012</u> <u>Expenses</u>	<u>2012-2013</u> <u>Expenses</u>	<u>2013-2014</u> <u>Expenses</u>
<b>Functions:</b>			
Instruction	12,074,006	12,641,778	14,454,375
Pupil Personnel Services	504,720	578,456	634,384
Instructional Media Services	567,361	515,098	531,151
Instructional Curriculum Serv	94,907	93,658	158,952
Instructional Staff Training	183,909	191,045	212,455
Instruction Technology	108,187	107,938	216,693
Board of Education	173,234	175,397	194,366
General Administration	169,102	178,325	207,869
School Administration	1,770,103	1,871,568	2,167,740
Facilities Acquisition & Construction	0	0	0
Fiscal Services	300,050	291,790	320,013
Central Services	675,638	716,742	663,062
Pupil Transportation Services	1,319,498	1,282,551	1,634,610
Operation of Plant	2,407,976	2,495,524	2,458,400
Maintenance of Plant	867,687	887,701	1,316,479
Community Services	321	2,674	1,536
<b>Totals</b>	<b>21,216,699</b>	<b>22,030,245</b>	<b>25,172,086</b>
Transfers	275,000	0	0
Fund Balance	2,028,591	1,763,457	793,685
<b>Total Appropriations and Fund Balances</b>	<b>23,520,290</b>	<b>23,793,702</b>	<b>25,965,771</b>

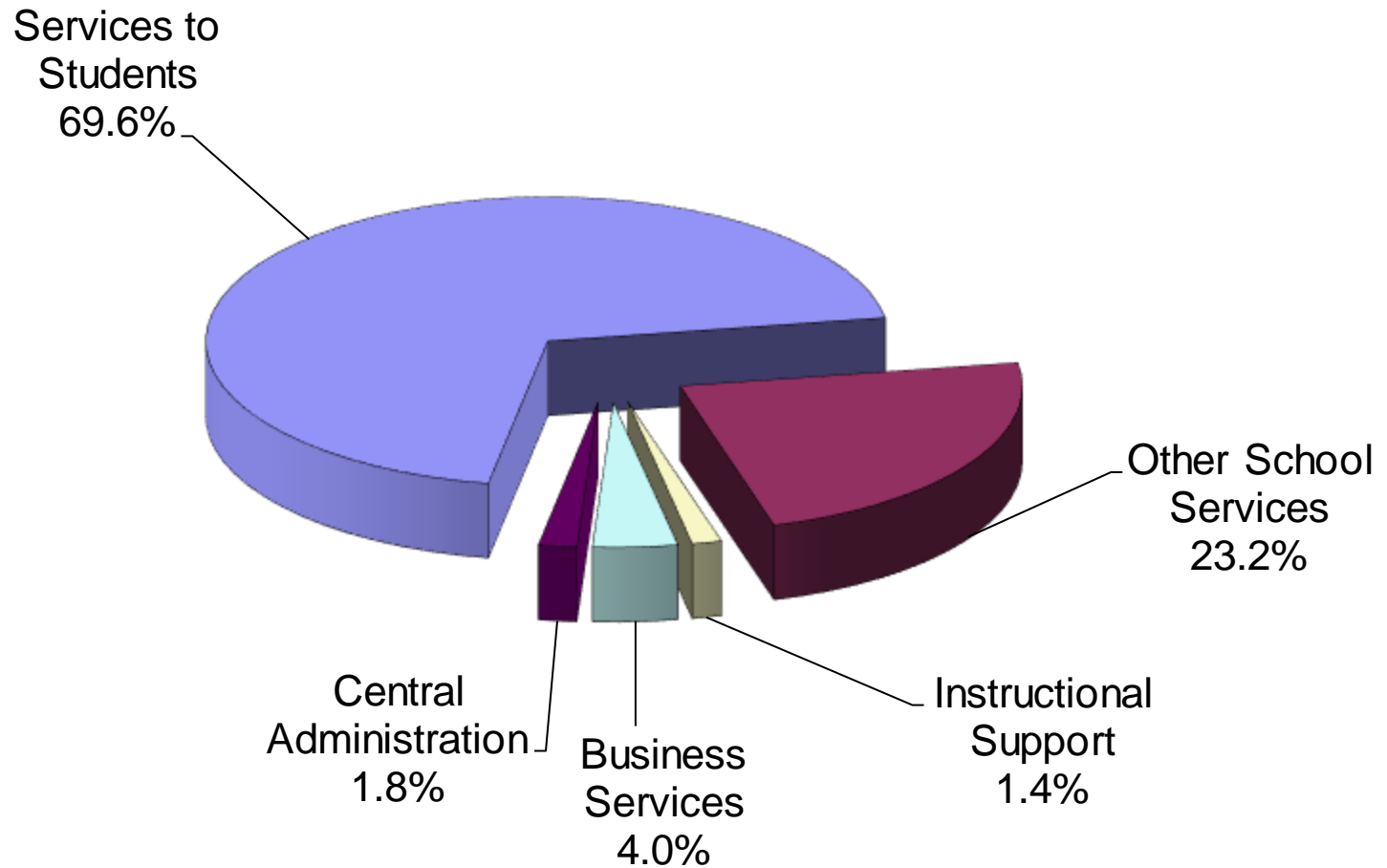
**General Fund  
Appropriations  
Summary By Function**

	<b>2014-2015 Proposed</b>
<b>Functions:</b>	
Instruction	14,264,634
Pupil Personnel Services	646,108
Instructional Media Services	538,919
Instructional Curriculum Serv	136,370
Instructional Staff Training	202,899
Instructional Technology	196,342
Board of Education	225,624
General Administration	226,987
School Administration	2,132,811
Facilities Acquisition & Construction	0
Fiscal Services	314,027
Central Services	627,422
Pupil Transportation Services	1,407,417
Operation of Plant	2,509,680
Maintenance of Plant	1,037,483
Community Services	0
<b>Totals</b>	<b>24,466,723</b>
Transfers	0
Fund Balance	991,598
<b>Total Appropriations and Fund Balances</b>	<b>25,458,321</b>

## Where Does The Money Go?

School Level Services		
Teaching	14,264,634	58.3%
Student Services	1,185,027	4.8%
Instructional Technology	196,342	0.8%
Transportation	1,407,417	5.8%
Direct Services To Students	<u>17,053,420</u>	<b>69.7%</b>
Custodial	2,509,680	10.3%
School Administration	2,132,811	8.7%
Repair and Maintenance	1,037,483	4.2%
Other School Services	<u>5,679,974</u>	<b>23.2%</b>
School Level Services	<u>22,733,394</u>	92.9%
Curriculum & Staff Development		
Curriculum Development	136,370	0.6%
Staff Training	202,899	0.8%
Total Instructional Support	<u>339,269</u>	<b>1.4%</b>
Business Services		
Fiscal Services	314,027	1.4%
Central Services	627,422	2.6%
Total	<u>941,449</u>	<b>4.0%</b>
Central Administration		
Board of Education	225,624	0.9%
General Administration	226,987	0.9%
Total	<u>452,611</u>	<b>1.8%</b>
Total Appropriations	<u><u>24,466,723</u></u>	100.0%

# ***Where Does The Money Go?***



Holmes County School Board  
 Educational Funding Elements  
 2014-2015

<b>Funding Elements</b>	<b>2014</b>	<b>2015</b>
FEFP BSA (Base Student Allocation)	3,752.30	4,031.77
DCD (District Cost Differential)	0.9301	0.9333
UFTE (Unweighted FTE)	3,219.19	3,206.54
WFTE (Weighted FTE)	3,396.54	3,382.15
Tax Roll	465,599,069	478,612,307
Total Millage	7.396	7.257
RLE (Required Local Effort)	5.148	5.009
Prior Period Funding Adjustment Millage	0.013	0.003
DLE (Discretionary Local Effort - Operating)	0.748	0.748
Discretionary Critical Needs - Operating	0.000	0.000
Capital Outlay	1.500	1.500
Total Operating Budget Revenue	22,813,658	23,755,386
Total Operating Budget State Revenue	19,850,773	20,675,816
Total Operating Budget Local Revenue	2,904,695	2,905,380

Special Revenue  
Debt Service  
Capital Projects



## Special Revenue

	2014-2015 Budget	Federal	Food Service
<b>Federal Sources:</b>			
Federal Through State	2,961,399	1,689,400	1,271,999
<b>State Sources:</b>			
State	25,625	0	25,625
<b>Local Sources:</b>			
Local	289,755	0	289,755
Total Revenue	3,276,779	1,689,400	1,587,379
<b>Transfers In</b>	0		0
<b>Fund Balance - 07/01/14</b>	186,000	0	186,000
<b>Total Revenues and Fund Balance</b>	<u>3,462,779</u>	<u>1,689,400</u>	<u>1,773,379</u>
<b>Appropriations:</b>			
Salaries	1,412,200	927,200	485,000
Benefits	491,000	279,000	212,000
Purchase Services	170,458	164,200	6,258
Energy Services	0	0	0
Materials and Supplies	1,013,370	130,500	882,870
Capital Outlay	84,248	78,200	6,048
Other Expense	131,535	110,300	21,235
Total Appropriations	3,302,811	1,689,400	1,613,411
<b>Fund Balance - 06/30/15</b>	159,968	0	159,968
<b>Total Appropriations and Fund Balance</b>	<u>3,462,779</u>	<u>1,689,400</u>	<u>1,773,379</u>

## Debt Service

	2013-2014 Projected	2014-2015 Budget	SBE/COBI Bonds	Other Debt Service 1	Other Debt Service 2
<b>State Sources:</b>					
Racing Commission Funds	209,250	209,250		209,250	
CO&DS	81,500	78,200	78,200		
<b>Local Sources:</b>					
Proceeds from Loan		0			
Interest	800	950		950	
Total Revenues	291,550	288,400	78,200	210,200	
<b>Transfers In</b>		0			
<b>Fund Balance - Beginning</b>	406,000	259,099	13,600	245,499	
<b>Total Revenues and Fund Balance</b>	<b>697,550</b>	<b>547,499</b>	91,800	455,699	0
<b>Appropriations:</b>					
Redemption of Principal	189,101	425,704	60,000	138,180	227,524
Interest	39,350	46,004	24,000	8,522	13,482
<b>Total Appropriations</b>	<b>228,451</b>	<b>471,708</b>	84,000	146,702	241,006
<b>Transfers Out</b>	<b>210,000</b>	<b>0</b>			
<b>Fund Balance - Ending</b>	<b>259,099</b>	<b>75,791</b>	7,800	308,997	0
<b>Total Appropriations and Fund Balance</b>	<b>697,550</b>	<b>547,499</b>	91,800	455,699	241,006

Holmes County School Board  
2010-2011  
Refinanced Loan  
Schedule of Maturities of Indebtedness

<b>Date issued</b>	04/18/2011	<b>Rate</b>	3.00%
<b>Amount</b>	670,000.00	<b>Payments Due</b>	Annually on 04/30

<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal Payment</b>	<b>Principal Balance</b>
04/30/2015	146,701.51	8,521.53	138,179.98	141,979.87
04/30/2016	146,310.26	4,330.39	141,979.87	(0.00)

Holmes County School Board  
2008-2009  
SBE/COBI Bonds  
Schedule of Maturities of Indebtedness

<b>Date issued</b>	07/01/2001	<b>Rate</b>	4.834%
<b>Amount</b>	650,000.00	<b>Payments Due</b>	Semiannual on 07/01 and 01/01

<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal Payment</b>	<b>Principal Balance</b>
2015	84,000.00	24,000.00	60,000.00	435,000.00
2016	81,000.00	21,000.00	60,000.00	375,000.00
2017	83,000.00	18,000.00	65,000.00	310,000.00
2018	84,750.00	14,750.00	70,000.00	240,000.00
2019	86,250.00	11,250.00	75,000.00	165,000.00
2020	88,250.00	8,250.00	80,000.00	85,000.00
2021	89,250.00	4,250.00	85,000.00	0.00

Holmes County School Board  
 2013-2014  
 School Bus Purchase  
 Schedule of Maturities of Indebtedness

<b>Date issued</b>	08/07/2013	<b>Rate</b>	1.4495%
<b>Amount</b>	1,171,082.00	<b>Payments Due</b>	Annually on 08/16

<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Principal</b>
08/16/2015	241,005.83	10,183.80	230,822.03	471,730.16
08/16/2016	241,005.83	6,837.93	234,167.90	237,562.26
08/16/2017	241,005.83	3,443.57	237,562.26	0.00

## Capital Projects

	2013-2014 Actual	2014-2015 Budget	PECO	CO&DS	1.5 Mill Local	Local
<b>Revenue:</b>						
PECO		2,266,696	2,266,696			
CO&DS	32,121	33,000		33,000		
Local Capital Improvement	675,501	689,202			689,202	
Miscellaneous		0				
Interest	1,550	1,500	0	0	1,270	230
Total Revenue	709,172	2,990,398	2,266,696	33,000	690,472	230
<b>Fund Balance - 07/01/13</b>	<b>942,094</b>					
<b>Fund Balance - 07/01/14</b>		1,031,677	(346,468)	0	1,166,993	211,152
<b>Total Revenues and Fund Balance</b>	<b>1,651,266</b>	<b>4,022,075</b>	<b>1,920,228</b>	<b>33,000</b>	<b>1,857,465</b>	<b>211,382</b>
<b>Appropriations:</b>						
Miscellaneous	0	0				
Repair and Maintenance		0				
New Bonifay K-8 School	346,468	1,800,000	1,800,000			
Total Appropriations	346,468	1,800,000	1,800,000	0	0	0
<b>Transfers Out</b>	<b>273,121</b>	<b>241,000</b>			<b>241,000</b>	
<b>Fund Balance - 06/30/14</b>	<b>1,031,677</b>	<b>0</b>				
<b>Fund Balance - 06/30/15</b>		1,981,075	120,228	33,000	1,616,465	211,382
<b>Total Appropriations and Fund Balance</b>	<b>1,651,266</b>	<b>4,022,075</b>	<b>1,920,228</b>	<b>33,000</b>	<b>1,857,465</b>	<b>211,382</b>

# Florida Department of Education Budget Report

HOLMES COUNTY SCHOOL BOARD  
DISTRICT SUMMARY BUDGET  
SUMMARY SHEET  
Fiscal Year 2014-15

PART I. ASSESSMENT AND MILLAGE LEVIES

- A. Certification of Taxable Value of Property in County by Property Appraiser  
Current Year Gross Taxable Value. . . . . 478,612,307
- B. Millage Levies on Nonexempt Property

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.006	0.000	5.006
2. Prior Period Funding Adjustment Millage	0.003	0.000	0.003
3. Discretionary Operating	0.748	0.000	0.748
6. Local Capital Improvement	1.500	0.000	1.500
TOTAL MILLS	7.257	0.000	7.257

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
GENERAL FUND  
Fiscal Year 2014-15

ESTIMATED REVENUES	Acct No	Budget Amount
Federal Direct		
Reserve Officers Training Corps (ROTC)	3191	174,190
Total Federal		174,190
STATE		
Florida Education Finance Program	3310	16,902,471
Class Size Reduction/Operating Funds	3355	3,339,527
School Recognition Funds	3361	138,242
Miscellaneous State	_____	295,576
Total State	3300	20,675,816
LOCAL		
District School Taxes	3411	2,645,157
Interest	3430	3,000
Federal Indirect Cost Rate	3494	86,000
Miscellaneous Local Sources	_____	171,223
Total Local	3400	2,905,380
Total Estimated Revenues	3000	23,755,386
TRANSFERS IN		
From Debt Service	3620	200,000
From Internal Service Funds	3670	709,250
Total Transfers In		909,250
Total Estimated Revenue and Transfers		24,664,636
Fund Balance July 1, 2014	2800	954,963
Total Estimated Revenue, Transfers and Fund Balance		25,619,599



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
GENERAL FUND  
Fiscal Year 2014-15

APPROPRIATIONS		100	200	300	400	500	600	700
	Acct.		Employee	Purchased	Energy	Materials	Capital	Other
Function/Object	Code	Total	Salaries	Benefits	Services	& Supplies	Outlay	Expenses
Instructional Services	5000	14,279,634	10,561,956	2,722,976	270,655	410,446	98,375	215,226
Pupil Personnel Services	6100	646,108	470,265	113,843	55,000		7,000	
Instructional Media Services	6200	538,919	379,630	92,666	7,062	22,937	30,152	6,472
Instructional & Curriculum Services	6300	136,370	105,080	26,290				5,000
Instructional Staff Training	6400	202,899	164,363	38,036				500
Instruction Related Technology	6500	196,342	108,745	27,624	39,000	371	20,602	
Board of Education	7100	225,624	128,235	86,889				10,500
General Administration	7200	226,987	136,088	78,599	4,000	1,500		6,800
School Administration	7300	2,152,811	1,648,673	450,990	13,665	6,413	20,874	12,196
Fiscal Services	7500	323,027	230,497	56,630	33,300	1,600	400	600
Central Services	7700	702,422	487,964	96,958	98,500	1,500	8,000	9,500
Pupil Transportation Services	7800	1,442,417	675,486	244,478	65,953	258,000	148,000	5,500
Operation of Plant	7900	2,509,680	490,358	331,268	697,303	917,000	47,062	8,689
Maintenance of Plant	8100	1,037,483	467,938	129,570	274,470	147,134	18,371	
<b>TOTAL</b>	<b>0000</b>	<b>24,620,723</b>	<b>16,055,278</b>	<b>4,496,817</b>	<b>1,558,908</b>	<b>1,175,000</b>	<b>786,963</b>	<b>329,794</b>
Transfers								
To Special Revenue Funds	940	0						
Unassigned Fund Balance June 30, 2015	2750	998,876						
<b>Total Appropriations, Transfers, and Fund Balance</b>		<b>25,619,599</b>						

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FOOD SERVICE  
Fiscal Year 2014-15

ESTIMATED REVENUES

	Acct No	Amount
Federal Through State		
National School Lunch Act	3260	1,221,999
USDA Donated Food	3265	50,000
Total Federal Through State	3200	1,271,999
State		
School Breakfast Supplement	3337	12,000
School Lunch Supplement	3338	13,625
Total State		25,625
Local		
Food Service	3450	289,755
Total Local	3400	289,755
Total Revenues	3000	1,587,379
Fund Balance July 1, 2014	2800	173,838
Total Estimated Revenues, Transfers, and Fund Balance		1,761,217

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FOOD SERVICE  
Fiscal Year 2014-15

APPROPRIATIONS

	Acct No	Amount
Food Service (Function 7600)		
Salaries	100	485,000
Employee Benefits	200	212,000
Purchased Services	300	6,258
Material and Supplies	500	882,870
Capital Outlay	600	6,048
Other Expenses	700	21,235
 Total Appropriations		 1,613,411
 Restricted Fund Balance June 30, 2015	 2720	 147,806
 Total Appropriations and Fund Fund Balances		 1,761,217

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUND - OTHER  
Fiscal Year 2014-15

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Direct:		
Vocational Education Act	3201	80,000
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	709,400
Elementary and Secondary Education Act, Title I	3240	900,000
Total Federal Through State	3200	<u>1,689,400</u>
Total Revenues	3000	1,689,400
Fund Balance July 1, 2014	2800	<u>0</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,689,400</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - OTHER  
Fiscal Year 2014-15

APPROPRIATIONS		100	200	300	400	500	600	700	
Function/Object	Acct. Code	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instructional Services	5000	1,350,600	770,100	241,000	102,700		121,000	78,200	37,600
Pupil Personnel Services	6100	78,300	54,900	12,100	1,900		8,600		800
Instructional & Curriculum Services	6300	96,500	64,900	16,200	14,500		900		
Instructional Staff Training	6400	55,300	3,000	500	42,900				8,900
General Administration	7200	63,000							63,000
Central Services	7700	32,200	24,500	7,700					
Pupil Transportation Services	7800	13,500	9,800	1,500	2,200				
<b>TOTAL</b>		<b>1,689,400</b>	<b>927,200</b>	<b>279,000</b>	<b>164,200</b>	<b>0</b>	<b>130,500</b>	<b>78,200</b>	<b>110,300</b>
Total Appropriations and Transfers		1,689,400							
Fund Balance									
June 30, 2015	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>1,689,400</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
DEBT SERVICE FUNDS  
Fiscal Year 2014-15

Account Title	Acct. Code	Total Amount	Combined SBE/COBI Funds	Other (220)
<b>ESTIMATED REVENUES</b>				
State Sources:				
CO&DS Withheld For SBE/COBI Bonds	3322	78,200	78,200	
Racing Commission Funds	3341	209,250		209,250
Total State Sources		287,450	78,200	209,250
Local Sources:				
Interest	3430	950		950
Total Estimated Revenues		288,400	78,200	210,200
Other Financing Sources				
Transfers In:				
From Capital Projects		241,000		241,000
Total Other Financing Sources		241,000	0	241,000
Fund Balances July 1, 2014	2800	227,529	12,356	215,173
Total Estimated Revenues and, Other Financing Sources and Fund Balances		756,929	90,556	666,373
<b>APPROPRIATIONS</b>				
Redemption Of Principal	710	425,704	60,000	365,704
Interest	720	46,004	24,000	22,004
Dues And Fees	730	3,000	1,000	2,000
Total Appropriations		474,708	85,000	389,708
Transfers				
To General Fund	910	200,000		200,000
Total Transfers		200,000	0	200,000
Restricted Fund Balance June 30, 2015	2720	5,556	5,556	
Assigned Fund Balance June 30, 2015	2740	76,665		76,665
Unassigned Fund Balances June 30, 2015	2750	0		
Total Ending Fund Balances		82,221	5,556	76,665
Total Appropriations, Transfers, and Fund Balances		756,929	90,556	666,373

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
CAPITAL PROJECTS FUNDS  
Fiscal Year 2014-15

	Acct. Code	Total Amount	(340) Public Education Capital Outlay	(360) Capital Outlay & Debt Service	(370) Capital Improve Section 1011.71(2)	(390) Other
<b>ESTIMATED REVENUES</b>						
State Sources						
CO&DS Distributed To District	3321	33,000		33,000		
Public Education Capital Outlay	3391	2,266,696	2,266,696			
<b>Total State Sources</b>		<b>2,299,696</b>	<b>2,266,696</b>	<b>33,000</b>	<b>0</b>	<b>0</b>
Local Sources						
District Local Capital Improvement Tax	3413	689,202			689,202	
Interest Including Profit on Investments	3430	1,500			1,270	230
<b>Total Local Sources</b>		<b>690,702</b>	<b>0</b>	<b>0</b>	<b>690,472</b>	<b>230</b>
<b>Total Estimated Revenues</b>		<b>2,990,398</b>	<b>2,266,696</b>	<b>33,000</b>	<b>690,472</b>	<b>230</b>
Fund Balances July 1, 2014	2800	355,892	(346,468)	0	491,226	211,134
<b>Total Estimated Revenues, Transfers, and Fund Balances</b>		<b>3,346,290</b>	<b>1,920,228</b>	<b>33,000</b>	<b>1,181,698</b>	<b>211,364</b>
<b>APPROPRIATIONS</b>						
Buildings and Fixed Equipment	630	1,800,000	1,800,000			
<b>Total Appropriations</b>		<b>1,800,000</b>	<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Outgoing Transfers						
To Debt Service	920	241,000			241,000	
<b>Total Transfers</b>		<b>241,000</b>	<b>0</b>	<b>0</b>	<b>241,000</b>	<b>0</b>
Restricted Fund Balance June 30, 2015	2720	1,093,926	120,228	33,000	940,698	
Assigned Fund Balance June 30, 2015	2740	211,364				211,364
<b>Total Ending Fund Balances</b>	<b>2700</b>	<b>1,305,290</b>	<b>120,228</b>	<b>33,000</b>	<b>940,698</b>	<b>211,364</b>
<b>Total Appropriations, Transfers, and Fund Balances</b>		<b>3,346,290</b>	<b>1,920,228</b>	<b>33,000</b>	<b>1,181,698</b>	<b>211,364</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
INTERNAL SERVICE FUNDS  
Fiscal Year 2014-15

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Gain on Disposition of Assets	3780	709,250
Net Position July 1, 2014	2880	<u>0</u>
Total Revenues and Net Assets		<u><u>709,250</u></u>
Transfers to General Fund	910	709,250
Net Position June 30, 2015	2780	<u>0</u>
Total Expenses, Transfers, and Net Assets		<u><u>709,250</u></u>



## Budget Summary and Newspaper Advertisement

HOLMES COUNTY SCHOOL BOARD  
 PROPOSED BUDGET  
 Fiscal Year 2014-2015

Proposed Millage Levy:

Required Local Effort	5.009
Basic Discretionary Operating	0.748
Local Capital Improvement	1.500
<b>Total</b>	<b>7.257</b>

<b>REVENUES</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total All Funds</b>
Federal	174,190	2,961,399			3,135,589
State Sources	20,675,816	25,625	287,450	2,299,696	23,288,587
Local Sources	2,905,380	289,755	950	690,702	3,886,787
<b>Total Revenues</b>	<b>23,755,386</b>	<b>3,276,779</b>	<b>288,400</b>	<b>2,990,398</b>	<b>30,310,963</b>
Transfers In	909,250				909,250
Fund Balances-July 1, 2014	793,685	186,000	259,099	1,031,677	2,270,461
<b>Total Revenues And Balances</b>	<b>25,458,321</b>	<b>3,462,779</b>	<b>547,499</b>	<b>4,022,075</b>	<b>33,490,674</b>
<b>EXPENDITURES</b>					
Instruction	14,264,634	1,350,600			15,615,234
Pupil Personnel Services	646,108	78,300			724,408
Instructional Media Services	538,919				538,919
Instructional Curriculum Services	136,370	96,500			232,870
Instructional Staff Training	202,899	55,300			258,199
Instructional Technology	196,342				196,342
Board of Education	225,624				225,624
General Administration	226,987	63,000			289,987
School Administration	2,132,811				2,132,811
Facilities Acquisition and Construction				1,800,000	1,800,000
Fiscal Services	314,027				314,027
Food Services		1,613,411			1,613,411
Central Services	627,422	32,200			659,622
Pupil Transportation Services	1,407,417	13,500			1,420,917
Operation of Plant	2,509,680				2,509,680
Maintenance of Plant	1,037,483				1,037,483
Community Services					
Debt Service			471,708		471,708
<b>Total Expenditures</b>	<b>24,466,723</b>	<b>3,302,811</b>	<b>471,708</b>	<b>1,800,000</b>	<b>30,041,242</b>
Transfers Out				241,000	241,000
Fund Balances-June 30, 2015	991,598	159,968	75,791	1,981,075	3,208,432
<b>Total Expenses, Transfers And Balances</b>	<b>25,458,321</b>	<b>3,462,779</b>	<b>547,499</b>	<b>4,022,075</b>	<b>33,490,674</b>

HOLMES COUNTY SCHOOL BOARD  
TENTATIVE BUDGET  
Fiscal Year 2014-2015

Proposed Millage Levy:

Required Local Effort	5.009
Basic Discretionary Operating	0.748
Local Capital Improvement	<u>1.500</u>
<b>Total</b>	<b>7.257</b>

<b>REVENUES</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total All Funds</b>
Federal	174,190	2,961,399			3,135,589
State Sources	20,675,816	25,625	287,450	2,299,696	23,288,587
Local Sources	<u>2,905,380</u>	<u>289,755</u>	<u>950</u>	<u>690,702</u>	<u>3,886,787</u>
<b>Total Revenues</b>	<b>23,755,386</b>	<b>3,276,779</b>	<b>288,400</b>	<b>2,990,398</b>	<b>30,310,963</b>
Transfers In	909,250				909,250
Fund Balances-July 1, 2014	<u>793,685</u>	<u>186,000</u>	<u>259,099</u>	<u>1,031,677</u>	<u>2,270,461</u>
<b>Total Revenues And Balances</b>	<b><u>25,458,321</u></b>	<b><u>3,462,779</u></b>	<b><u>547,499</u></b>	<b><u>4,022,075</u></b>	<b><u>33,490,674</u></b>

<b>EXPENDITURES</b>					
Instruction	14,264,634	1,350,600			15,615,234
Pupil Personnel Services	646,108	78,300			724,408
Instructional Media Services	538,919				538,919
Instructional Curriculum Services	136,370	96,500			232,870
Instructional Staff Training	202,899	55,300			258,199
Instructional Technology	196,342				196,342
Board of Education	225,624				225,624
General Administration	226,987	63,000			289,987
School Administration	2,132,811				2,132,811
Facilities Acquisition and Construction				1,800,000	1,800,000
Fiscal Services	314,027				314,027
Food Services		1,613,411			1,613,411
Central Services	627,422	32,200			659,622
Pupil Transportation Services	1,407,417	13,500			1,420,917
Operation of Plant	2,509,680				2,509,680
Maintenance of Plant	1,037,483				1,037,483
Community Services					
Debt Service			471,708		471,708
<b>Total Expenditures</b>	<b>24,466,723</b>	<b>3,302,811</b>	<b>471,708</b>	<b>1,800,000</b>	<b>30,041,242</b>
Transfers Out				241,000	241,000
Fund Balances-June 30, 2015	<u>991,598</u>	<u>159,968</u>	<u>75,791</u>	<u>1,981,075</u>	<u>3,208,432</u>
<b>Total Expenses, Transfers And Balances</b>	<b><u>25,458,321</u></b>	<b><u>3,462,779</u></b>	<b><u>547,499</u></b>	<b><u>4,022,075</u></b>	<b><u>33,490,674</u></b>

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**

**Budget Summary**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE HOLMES COUNTY DISTRICT SCHOOL BOARD ARE 4.0 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

**Fiscal Year 2014-2015**

Proposed Millage Levy:

Operating:

Required Local Effort	5.009
Discretionary Operating	0.748
Local Capital Improvement	<u>1.500</u>
Total Millage	7.257

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Total All Funds
Federal	174,190	2,961,399			3,135,589
State Sources	20,675,816	25,625	287,450	2,299,696	23,288,587
Local Sources	<u>2,905,380</u>	<u>289,755</u>	950	690,702	<u>3,886,787</u>
Total Revenues	23,755,386	3,276,779	288,400	2,990,398	30,310,963
Transfers In	909,250				909,250
Fund Balances-July 1, 2014	<u>793,685</u>	<u>186,000</u>	<u>259,099</u>	<u>1,031,677</u>	<u>2,270,461</u>
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>25,458,321</u></u>	<u><u>3,462,779</u></u>	<u><u>547,499</u></u>	<u><u>4,022,075</u></u>	<u><u>33,490,674</u></u>

EXPENDITURES	General	Special Revenue	Debt Service	Capital Projects	Total All Funds
Instruction	14,264,634	1,350,600			15,615,234
Pupil Personnel Services	646,108	78,300			724,408
Instructional Media Services	538,919				538,919
Instructional Curriculum Services	136,370	96,500			232,870
Instructional Staff Training	202,899	55,300			258,199
Instructional Technology	196,342				196,342
Board of Education	225,624				225,624
General Administration	226,987	63,000			289,987
School Administration	2,132,811				2,132,811
Facilities Acquisition and Construction				1,800,000	1,800,000
Fiscal Services	314,027				314,027
Food Services		1,613,411			1,613,411
Central Services	627,422	32,200			659,622
Pupil Transportation Services	1,407,417	13,500			1,420,917
Operation of Plant	2,509,680				2,509,680
Maintenance of Plant	1,037,483				1,037,483
Community Services					0
Debt Service			471,708		471,708
Total Expenditures	24,466,723	3,302,811	471,708	1,800,000	30,041,242
Transfers Out				241,000	241,000
Fund Balances-June 30, 2015	<u>991,598</u>	<u>159,968</u>	<u>75,791</u>	<u>1,981,075</u>	<u>3,208,432</u>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<u><u>25,458,321</u></u>	<u><u>3,462,779</u></u>	<u><u>547,499</u></u>	<u><u>4,022,075</u></u>	<u><u>33,490,674</u></u>

## **NOTICE OF BUDGET HEARING**

The Holmes County School Board will soon consider a budget for the fiscal year 2014-2015.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

July 28, 2014

5:05 P.M.

At

The District School Board Office  
701 East Pennsylvania Avenue,  
Bonifay, Florida.

# NOTICE OF TAX FOR SCHOOL

## CAPITAL OUTLAY

The Holmes County School District will soon consider a measure **to continue** to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.757 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$689,202 to be used for the following projects:

### **Construction and Remodeling**

New Bonifay K-8 School

### **Maintenance, Renovation, and Repair**

Reimbursement of the maintenance, renovation, and repairs paid through the

General Fund as permitted by Florida Statute

Roof repairs and replacement

Paving

### **Motor Vehicle Purchases**

Purchase of Seven School Buses

### **New and Replacement Equipment**

Purchase school furniture and equipment district wide

Lease-purchase of Data Processing Equipment

### **Payment of Costs of Leasing Relocatable Educational Facilities**

All concerned citizens are invited to a public hearing to be held on July 28, 2014, at 5:05 P.M., at the Holmes County School District office located at 701 East Pennsylvania Avenue, Bonifay, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

# Alan Justice announces candidacy for District 3 school board seat

From staff reports

Bethlehem native Alan Justice formally has announced his candidacy for Holmes County's District 3 School Board seat.

A 1990 Salutatorian graduate of Bethlehem High School, Justice attended Chipola College, followed by earning his Bachelors of Health Science in Physical Therapy from the University of Florida. Since then, he has served the community as a physical therapist, most recently through co-ownership of Restore Therapy and Wellness in Holmes County.



ALAN JUSTICE

currently serves on the advisory board for Bethlehem School and Wallace Community College Advisory Committee for the Physical Therapist Assistant Program.

Justice and Alison, his wife of 23 years, have three daughters who attend Bethlehem School and mark the fourth generation of family educated in Holmes County schools, giving Justice what he says is a vested interest in the school system from a parent's perspective.

"I have a vested interest in our school district," Justice said. "It is my goal to see that every student in Holmes County receives

the highest quality education possible. This can be accomplished through effective communication between our administration and staff, making sure our educators have the tools and support necessary to perform their jobs, providing a safe and cultivating environment for our students to learn and fostering community support to propel our schools forward."

Justice said if elected, he hopes to "bring fresh vision and a desire to help create effective and lasting change that will further improve the quality of education."

Justice will face District 3 incumbent Jason Motley in the Aug. 26 election.

# VOTING from page A1

County Courthouse at 201 N. Oklahoma St., Suite 102 in Bonifay, with a note informing voters that the entrance and parking are in the rear of Court House for Early Voting. Sample ballots are available for review before casting your ballot.

Voters who want to vote early should remember to bring an acceptable form of photo and signature identification with them.

"Do not hesitate to ask if you have questions on procedures for casting your ballot or using the voting equipment," said Morris. "If you need assistance to vote, notify the poll worker and you may bring someone with you who can help you or you can request that two poll workers provide you with assistance. If you need to change your residence address, notify the poll worker; they will assist you with completing the necessary paperwork to update your record or in determining if you are at the correct polling place."

# ANSWERS from page A1

out Dixon's former boss, Janis Williams, was the sales representative for Edgenuity. Williams then requested the school board provide an assessment of the Edgenuity program in writing concerning the procedure, validity, and performance in the students using the software, stating she also stating she was concerned with the estimated amount it would take to get all the documentation related to the questions provided, which was estimated to be \$4,200.

Dixon responded by assuring Williams his actions were transparent.

"Me, as a superintendent, and us, as a board, our first concern is what is right for our children," Dixon said. "The choices I make every day affect children and I take those decisions to heart. I will continue to work for the betterment of the children."

In other action, board members approved opening a position for a Spanish teacher, whose time will be split equally between Ponce de Leon High School, Bethlehem High School, and Poplar Springs High

School. The motion carried with a vote of three to one, with Board member Debbie Kolmetz voting "no" and board member Jason Motley being absent.

"Cost is not the only consideration in making this decision; however, the least we will save is \$8,210.75, and the most is \$27,760.75," Dixon said. "The students at Ponce de Leon, Bethlehem and Poplar Springs deserve to have a Spanish teacher like those at Holmes County High School if it is possible. Florida Virtual School was never intended to replace the face-to-face teachers in Florida; it was originally started to help students with unique needs and smaller schools fill gaps in instruction due to limited personnel and scheduling issues."

Kolmetz repeatedly and adamantly voiced her opposition to hiring a Spanish teacher.

"I don't think we should have a Spanish teacher when we're already in the red," Kolmetz said. "I feel virtual school is the best way to go."

Also approved:  
• Advertise the 2014-

# MAINTENANCE from page A1

The first topic of discussion was from Chair Monty Merchant, explaining that county road workers and foremen need to be "careful about ditches."

"We have no problem with ditch work," Merchant said. "We just have a lot of ditches out there with culverts done by other folks and people expecting the county to maintain them. We need to go through all proper procedures when dealing with ditches and culverts."

Parish brought up concerns about maintaining county equipment.

"We're entrusted by the citizens of this county and every little thing makes a difference," Parish said.

"Nasty filters are just one example and I believe we can do a better job than what we're doing now. Even if the equipment is from someone else's district, you must take the time to do the proper equipment check before you even use it; that at least covers your butt."

Commissioner Kenneth Williams agreed with Parish.



CECILIA SPEARS | Times-Advertiser  
Holmes County Board of County Commissioners held a workshop with county road workers and foremen on July 15.

"Money spent on preventive measures prevent costly expenses down the road," Williams said.

An employee requested information about the next potential raise for county employees, stating that the last raise was a cost of living raise almost four years ago.

"(Raises) are something that we have in consideration during budgeting and we do what we can to keep it in mind,"

Merchant said. Parish commended road workers on the road improvements after the two recent disasters caused by excessive rains throughout the county.

"It wasn't us that put those roads back in shape and get them back to driving standards," Parish said. "You get all the credit for that and I believe I speak for all of the commissioners in saying we appreciate all that you do for the county."

# GRADES from page A1

"Although the state scored us at a D, we improved by .96 points from last year," PDLES Principal Anissa Locke said. "Last year, we were at 333 points and this year we improved to 431 points, only 4 points from a C. I look for our school to make even more improvements next year. The teachers and students are highly devoted to meeting all the new requires FLDOE has in place for the upcoming school year."

Bonifay Elementary School maintains their A. "Out of the last seven years we've had five As and two Bs," BES Principal Rood Jones said. "At our school the teachers do a phenomenal job, as does the faculty and staff but I also have to say it has a lot to do with the parents, too.

Parents play an intricate part in our success; we are very proud of our school's grade."

Ponce de Leon High School, Bonifay Middle School, Poplar Springs High School and Holmes County High School grades are still pending.

"In the past it has taken until November or December before we received our grade," HCHS Principal Mickey Hudson said. "We are always striving to improve, and will continue to work on analysis to determine

where we need to change and what we need to replicate. With that being said, the formula is changing and we are attending some training this week that I hope will help us to better understand the new information."

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WASHINGTON COUNTY NEWS/  
HOLMES COUNTY ADVERTISER

# NOTICE OF BUDGET HEARING

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July 28, 2014  
5:05 P.M.

At  
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY						
Budget Summary						
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE HOLMES COUNTY DISTRICT SCHOOL BOARD ARE 4.0 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES						
Fiscal Year 2014-2015						
Proposed Millage Levy:						
Operating:						
Required Local Effort						5.009
Discretionary Operating						0.748
Local Capital Improvement						1.500
Total Millage						7.257
REVENUES						
	General	Special Revenue	Debt Service	Capital Projects	Total	
Federal	174,190	2,981,399			3,155,589	
State Sources	20,675,816	25,625	287,450	2,299,696	23,288,587	
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Transfers In						909,250
Fund Balances-July 1, 2014						793,685
TOTAL REVENUES AND BALANCES	25,458,321	3,482,779	547,499	4,022,075	33,490,674	
EXPENDITURES						
Instruction	14,264,634	1,350,600			15,615,234	
Pupil Personnel Services	646,108	78,300			724,408	
Instructional Media Services	538,919				538,919	
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Board of Education	225,624				225,624	
General Administration	226,987	63,000			289,987	
School Administration	2,132,811				2,132,811	
Facilities Acquisition and Construction				1,800,000	1,800,000	
Fiscal Services	314,027				314,027	
Food Services		1,613,411			1,613,411	
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Operation of Plant	2,509,680				2,509,680	
Maintenance of Plant	1,037,483				1,037,483	
Community Services					0	
Debt Service			471,708		471,708	
Total Expenditures	24,466,723	3,302,811	471,708	1,800,000	30,041,242	
Transfers Out						241,000
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TOTAL EXPENDITURES, TRANSFERS AND BALANCES	25,458,321	3,482,779	547,499	4,022,075	33,490,674	

# Holmes County 4-H is seeking more volunteers

Special to the Times-Advertiser

The Holmes County 4-H Program is looking for caring adults to get involved in their community as 4-H volunteers to make a positive impact on local youth. Whether you have a couple of hours a month or just a couple of hours a year to spare, Holmes County 4-H can find a great, fun place for you to serve.

4-H is a "learn-by doing" youth development program for children ages five to 18 that provides young people with many different opportunities to develop

life skills, a sense of belonging, and a spirit of generosity toward others.

Time served as a volunteer will provide youth the safe environment they need to pursue whatever interests, causes, and leadership roles that are most important to them and help to direct them into healthy, productive citizens.

4-H Volunteers serve in a variety of capacities based on their interests, skills, and time constraints. In Holmes County, 4-H volunteers help in many ways. Some serve as club leaders and

co-leaders for our community 4-H clubs. Other volunteers help with organizing events, judging competitive events, and supervision. Because 4-H offers such a wide variety of events and activities, there is room for many different types of volunteers.

At this time, Holmes County 4-H is seeking new volunteers to serve as club leaders and co-leaders in areas such as livestock, horses, archery, air rifle and shotgun disciplines. These volunteers have the flexibility to determine the amount of time given, location of meetings, and

subject area they prefer in working with youth. Volunteers will receive full assistance from the Extension and 4-H Office to include trainings, office support, and resources and materials. Individuals interested in becoming volunteers in archery, air rifle, and shotgun disciplines will also receive training to become certified instructors.

Volunteering is fun, easy, and requires little to no specialized knowledge other than being able to work with youth ages five to 18 in an area of interest to the individual. An individual interested

in becoming 4-H volunteer will need to complete a volunteer application and background screening, at no cost to the individual. Make a difference in your local community today, call the Holmes County 4-H program to begin your path as a 4-H Volunteer, a positive adult role model that will help shape our youth's development and lead the path to a safe, fun, and brighter future.

For more information on how you can become a 4-H Volunteer in Holmes County, please contact Niki Crawford at 547-1106 or email her at ncrawson@ufl.edu.

## PET OF THE WEEK

These are just a few animals looking for a good home. Animal Control of West Florida serves Washington, Holmes, and surrounding counties and has many more in need of adoption. For more information on how to adopt or volunteer, visit the shelter, located at 686 Highway 90 in Chipley, or call 638-2082. Hours of operation are from 9 a.m. to noon, Monday through Saturday.



The Summertime Blues kittens are two eight week old litter mates, one gray and one gray and white. They are very sweet, well socialized and love to be held and cuddled. Both are happy, playful and appear very healthy. This adorable pair of kittens would be the purr-fect cure for a case of the summertime blues.



Furby is a 10 month old male Border Collie mix, about 65 pounds. He was adopted as a young puppy by an elderly couple who didn't realize what a large dog he would be and now they are unable to handle him. He was not a bad dog, he walks fairly well on a leash and is very friendly, he is just young and playful and strong. They need a much smaller dog and Furby needs a younger and more active family. Can you give Furby another chance to have a forever family?

### NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Holmes County School District will soon consider a measure to continue to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.757 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$689,202 to be used for the following projects:

#### Construction and Remodeling

New Bonifay K-8 School

#### Maintenance, Renovation, and Repair

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Roof repairs and replacement  
Paving

#### Motor Vehicle Purchases

Purchase of Seven School Buses

#### New and Replacement Equipment

Purchase school furniture and equipment district wide  
Lease-purchase of Data Processing Equipment

#### Payment of Costs of Leasing Relocatable Educational Facilities

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A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.




**Locals Sundays**

**Locals with a Florida ID receive 50% off General Park admission on every Sunday**

*Daily shows featuring dolphins, sea lions, tropical birds and much more!*

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Panama City Beach  
www.gulfworldmarinepark.com**



HOLMES COUNTY SCHOOL BOARD  
FINAL BUDGET  
Fiscal Year 2014-2015

Proposed Millage Levy:

Required Local Effort	5.009
Basic Discretionary Operating	0.748
Local Capital Improvement	1.500
<b>Total</b>	<b>7.257</b>

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Federal	174,190	2,961,399			3,135,589
State Sources	20,675,816	25,625	287,450	2,299,696	23,288,587
Local Sources	2,905,380	289,755	950	690,702	3,886,787
<b>Total Revenues</b>	<b>23,755,386</b>	<b>3,276,779</b>	<b>288,400</b>	<b>2,990,398</b>	<b>30,310,963</b>
Transfers In	909,250	0	241,000		1,150,250
Fund Balances-July 1, 2014	954,963	173,838	227,529	355,892	1,712,222
<b>Total Revenues And Balances</b>	<b>25,619,599</b>	<b>3,450,617</b>	<b>756,929</b>	<b>3,346,290</b>	<b>33,173,435</b>
<b>EXPENDITURES</b>					
Instruction	14,279,634	1,350,600			15,630,234
Pupil Personnel Services	646,108	78,300			724,408
Instructional Media Services	538,919				538,919
Instructional Curriculum Services	136,370	96,500			232,870
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Board of Education	225,624				225,624
General Administration	226,987	63,000			289,987
School Administration	2,152,811				2,152,811
Facilities Acquisition and Construction				1,800,000	1,800,000
Fiscal Services	323,027				323,027
Food Services		1,613,411			1,613,411
Central Services	702,422	32,200			734,622
Pupil Transportation Services	1,442,417	13,500			1,455,917
Operation of Plant	2,509,680				2,509,680
Maintenance of Plant	1,037,483				1,037,483
Community Services					0
Debt Service			474,708		474,708
<b>Total Expenditures</b>	<b>24,620,723</b>	<b>3,302,811</b>	<b>474,708</b>	<b>1,800,000</b>	<b>30,198,242</b>
Transfers Out			200,000	241,000	441,000
Fund Balances-June 30, 2015	998,876	147,806	82,221	1,305,290	2,534,193
<b>Total Expenses, Transfers And Balances</b>	<b>25,619,599</b>	<b>3,450,617</b>	<b>756,929</b>	<b>3,346,290</b>	<b>33,173,435</b>

## **REQUIREMENTS FOR PARTICIPATION**

Each district participating in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the following requirements:

- 1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by State Board of Education Rules.
- 2) Operate all schools for a term of at least 180 actual teaching days. Upon written application, the State Board may prescribe procedures for altering this requirement.
- 3) Provide written contracts for all instructional personnel.
- 4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with Florida Statutes and the Florida Administrative Code.
- 5) Observe all requirements of the State Board relating to the preparation, adoption, and execution of budgets for the district school system.
- 6) Make the minimum financial effort required for the support of the Florida Education Finance Program as prescribed in the current year's General Appropriations Act.
- 7) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.
- 8) Comply with the minimum classroom expenditure requirements and associated reporting pursuant to s. 1011.64.

## State Dollars (Flow Chart)

The amount of state and local FEFP dollars for each school district is determined as follows:

$$\text{FTE Students} \times \text{Program Cost Factors} \times \text{Base Student Allocation} \times \text{District Cost Differential} =$$

$$\text{Base Funding} + \text{Declining Enrollment} + \text{Sparsity Supplement} + \text{.748 Mill Compression} +$$

$$\text{Safe Schools} + \text{ESE Guaranteed Allocation} + \text{Supplemental Academic Instruction} + \text{Reading Allocation} +$$

$$\text{DJJ Supplemental} + \text{Instructional Materials} + \text{Student Transportation} + \text{Teacher Lead} +$$

$$\text{Virtual Education} + \text{Digital Classroom} = \text{Total FEFP} - \text{Required Local Effort} =$$

$$\text{Net State FEFP} + \text{District Lottery School Recognition} + \text{Class Size Reduction} = \text{Total State FEFP}$$

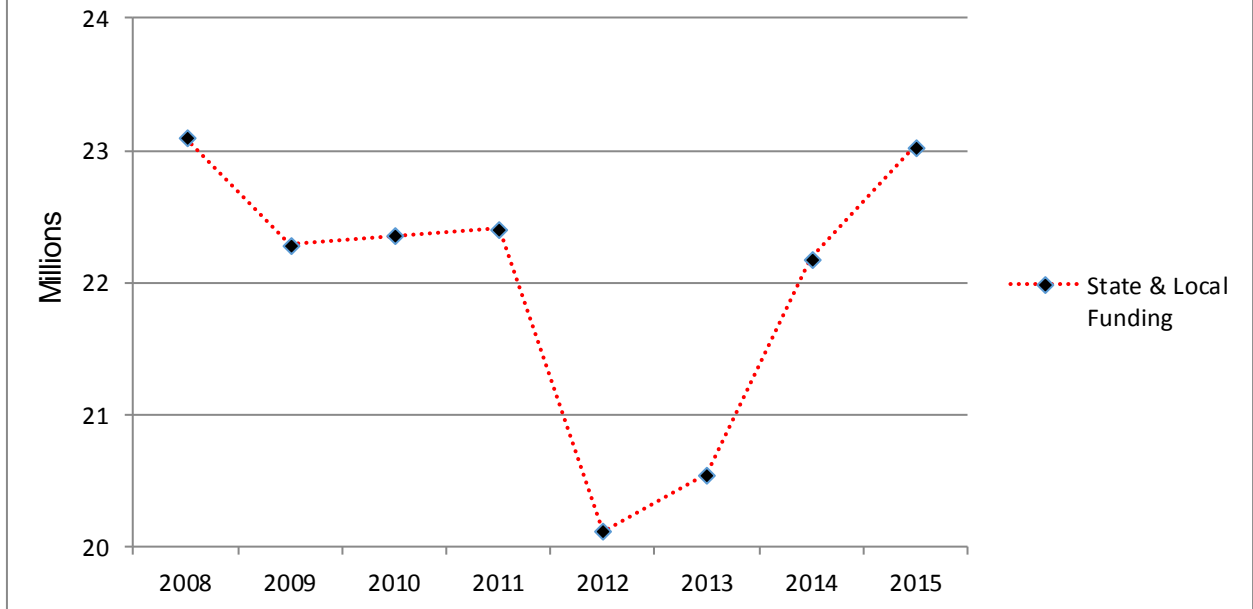
## **FEFP CALCULATION SCHEDULE**

The FEFP is calculated five times throughout the year to arrive at each year's final appropriation. These calculations are as follows:

- 1) First Calculation – This calculation is completed immediately after the annual legislative session. District allocations for July are based on this calculation.
- 2) Second Calculation – This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62, F.S. District allocations for August through November are based on this calculation.
- 3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December through March are distributed using this calculation. District current year July and October and prior year June FTE amounts are summed with a February estimate derived from annualization factors provided by each school district.
- 4) Fourth Calculation – This calculation is made upon receipt of districts' February FTE and estimated June FTE reported in March. District allocations for April through June are distributed using this calculation.
- 5) Final Calculation – This calculation is made upon receipt of districts' June FTE survey usually reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this Final Calculation to the Fourth Calculation.

## Funding Trends, Millage, and Property Taxes

## State & Local Funding



	Fiscal Year	State & Local Funding
Final calculation	2008	23,095,409
Final calculation	2009	22,285,696
Final calculation	2010	22,357,916
Final calculation	2011	22,405,063
Final calculation	2012	20,118,695
Final calculation	2013	20,549,954
Fourth calculation	2014	22,181,924
Second calculation	2015	23,024,018
<b>Change 2008 to 2015</b>		<b>(71,391)</b>




*Corrected*  
**CERTIFICATION OF SCHOOL TAXABLE VALUE**

DR-4205  
 R. 5/13  
 Rule 12D-16.002, FAC  
 Effective 5/13  
 Provisional

Year: 2014	County: Holmes								
Name of School District : Holmes District School Board									
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT</b>									
1. Current year taxable value of real property for operating purposes	\$ 410,734,351 (1)								
2. Current year taxable value of personal property for operating purposes	\$ 60,903,305 (2)								
3. Current year taxable value of centrally assessed property for operating purposes	\$ 6,974,651 (3)								
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 478,612,307 (4)								
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 4,127,748 (5)								
6. Current year adjusted taxable value (Line 4 minus Line 5)	\$ 474,484,559 (6)								
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 465,499,172 (7)								
8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No    (8)								
<b>SIGN HERE</b>	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.								
	Signature of Property Appraiser : <i>Otis Corbin</i> Date : 07/01/2014								
<b>SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER</b>									
Local board millage includes discretionary and capital outlay.									
9. Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)	5.148 per \$1,000 (9)								
10. Prior year local board millage levy (All discretionary millages)	2.248 per \$1,000 (10)								
11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 2,396,390 (11)								
12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 1,046,442 (12)								
13. Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 3,442,832 (13)								
14. Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	5.0505 per \$1,000 (14)								
15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	2.2054 per \$1,000 (15)								
16. Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	5.009 per \$1,000 (16)								
17.	(17)								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%; background-color: #cccccc;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td style="text-align: center;">1.5000</td> <td style="text-align: center;">0.748</td> <td></td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	1.5000	0.748			E. Additional Voted Millage
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue						
1.5000	0.748								
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)		2.2480 per \$1,000							

Continued on page 2

Name of School District : Holmes District School Board			DR-420S R. 5/13 Page 2		
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 2,397,369	(18)		
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 1,075,920	(19)		
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 3,473,290	(20)		
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	-0.8	%	(21)	
22.	Current year total proposed rate as a percent change of rolled-back rate (((Line 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100	0.0	%	(22)	
Final public budget hearing		Date: 09/16/14	Time: 6:00 PM	Place: Holmes County School Board 701 E Pennsylvania Ave Bonifay, FL 32425	
S I G N  H E R E	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer: 			Date: 07/28/14	
	Title: Superintendent of Schools		Contact Name And Contact Title: Larry Hawkins Finance Officer		
	Mailing Address: 701 E Pennsylvania Ave		Physical Address: 701 E Pennsylvania Ave		
	City, State, Zip: Bonifay, FL 32425		Phone Number: 850-547-9343	Fax Number: 850-547-3835	

Continued on page 3





# CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form

Print Form

DR-422  
R. 5/13  
Rule 12D-16.002  
Florida Administrative Code  
Effective 5/13  
Provisional

Year: 2014	County: Holmes	Is VAB still in session? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Principal Authority: Holmes School District		Check type : <input checked="" type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority: Holmes School District		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1.	Current year gross taxable value from Line 4, Form DR-420	\$	478,612,307	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	476,795,334	(2)
3.	Percentage of change in taxable value ( <i>Line 2 divided by Line 1, minus 1, multiplied by 100</i> )		-.38 %	(3)

The taxing authority must complete this form and return it to the property appraiser by 9:00 A.M., 10/10/2014  
 time date

	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser : <i>Otto Corbin</i>	Date : 10/07/2014		

**SECTION II : COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a.	County or municipal principal taxing authority		per \$1,000	(4a)
4b.	Dependent special district		per \$1,000	(4b)
4c.	Municipal service taxing unit (MSTU)		per \$1,000	(4c)
4d.	Independent Special District		per \$1,000	(4d)
4e.	School district	Required Local Effort	5.009 per \$1,000	(4e)
		Capital Outlay	1.500 per \$1,000	
		Discretionary Operating	0.748 per \$1,000	
		Discretionary Capital Improvement	per \$1,000	
		Additional Voted Millage	per \$1,000	
4f.	Water management district	District Levy	per \$1,000	(4f)
		Basin	per \$1,000	


<b>Are you going to adjust adopted millage ?</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<b>If No, STOP HERE, Sign and Submit.</b>
--	------------------------------	-----------------------------	---

**COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS** may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)

5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000	(6)

**MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS** may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000	(8)

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : 			Date : 10-07-14	
	Title : Superintendent of Schools		Contact Name and Contact Title : Larry Hawkins Finance Officer		
	Mailing Address : 701 E Pennsylvania Ave		Physical Address : 701 E Pennsylvania Ave		
	City, State, Zip : Bonifay, FL 32425		Phone Number : 850-547-9343	Fax Number : 850-547-3835	

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

Florida Department of Revenue  
Property Tax Oversight - TRIM Section  
P. O. Box 3000  
Tallahassee, Florida 32315 - 3000

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.  
 Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)  
 MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)  
 Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.  
 Multi-county and water management districts must complete a separate DR-422 for each county.

Please return completed form to:  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 W. Gaines Street, Room 824  
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION  
 RESOLUTION DETERMINING  
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF HOLMES  
 COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE  
 MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL  
 IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR  
 BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

\$ <u>478,612,307</u>	Required Local Effort	\$ <u>2,300,096</u>	<u>5.0060</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>1,379</u>	<u>0.0030</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>2,301,475</u>	<u>5.0090</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>478,612,307</u>	Discretionary Operating	\$ <u>343,682</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>478,612,307</u>	Local Capital Improvement	\$ <u>689,202</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 0.0 PERCENT.

STATE OF FLORIDA

COUNTY OF Holmes

I, Eddie Dixon, Superintendent of Schools and ex-officio Secretary of the District School Board of Holmes County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Holmes County, Florida, September 16, 20 14.

  
\_\_\_\_\_  
Signature of Superintendent of Schools

September 16, 2014  
\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

# Holmes County School Board

701 E Pennsylvania Avenue

Bonifay, Florida 32425

## RESOLUTION TO ADOPT MILLAGE RATE

**Whereas**, the School Board of Holmes County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve the **final** millage rates and final budget for the fiscal year July 1, 2014 to June 30, 2015; and

**Whereas**, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Holmes County School Board adopted the **final** millage rates for fiscal year 2014-2015 in the amounts of:

	<u>Millage Levy</u>	<u>Amount to be Raised</u>
Required Local Effort	5.009	2,301,475
Basic Discretionary	0.748	343,682
Capital Outlay	<u>1.500</u>	<u>689,202</u>
Total	<u>7.257</u>	<u>3,334,359</u>

The total millage rate to be levied ~~exceeds~~ is less than the roll-back rate by 0.0 percent.

**Resolved**, That the District School Board of Holmes County adopted each **final** millage rate for the fiscal year July 1, 2014 to June 30, 2015 on September 16, 2014 by separate vote prior to adopting the **final** budget.



Approved

# *Holmes County School Board*

*701 E Pennsylvania Avenue  
Bonifay, Florida 32425*

## RESOLUTION TO ADOPT BUDGET FOR 2014-2015

**Whereas**, the School Board of Holmes County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve the **final** millage rates and **final** budget for the fiscal year July 1, 2014 to June 30, 2015; and

**Whereas**, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Holmes County School Board adopted the **final** millage rates and the budget for the fiscal year 2014-2015.

**WHEREAS**, the Holmes County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year

**Resolved**, That the attached budget of the District School Board of Holmes County, including the millage rates as set forth therein, is hereby adopted by the School Board of Holmes County as a **final** budget for the categories indicated for the fiscal year July 1, 2014 to June 30, 2015.

**ADOPTED** this 16th day of September, 2014



Approved



## Holmes County School Board

701 East Pennsylvania Avenue  
Bonifay, FL 32425  
TEL (850) 547-9341  
FAX (850) 547-0381  
[www.hdsb.org](http://www.hdsb.org)

**SUPERINTENDENT**  
Eddie Dixon  
**BOARD MEMBERS**  
Rusty Williams, Chair  
Jason Motley, Vice-Chair  
Debbie Kolmetz  
Shirley Owens  
Sid Johnson

Commissioner of Education  
State of Florida  
325 W. Gaines Street, Room 824  
Tallahassee, Florida 32399-0400

Dear Commissioner:

I certify that the District Summary Budget for the fiscal year July 1, 2014 through June 30, 2015 as approved by the School Board on September 16, 2014, and recorded in the official minutes of the School Board is the official District Summary Budget and has been transmitted to the Department of Education on September 19, 2014.

The District Summary Budget has been approved in compliance with program expenditure requirements as prescribed by Section 1010.20(3)(a), Florida Statutes.

During the budgetary process, consideration has been given to the District Aggregate Program Expenditure Requirements and all available data have been examined to determine compliance. Upon notification by the Commissioner of noncompliance during the prior year, we will review our district budget and make amendments necessary to meet legislative requirements.

  
District Superintendent of Schools

September 16, 2014  
Signature Date



## Holmes County School Board

701 East Pennsylvania Avenue  
Bonifay, FL 32425  
TEL (850) 547-9341  
FAX (850) 547-0381  
[www.hdsb.org](http://www.hdsb.org)

**SUPERINTENDENT**  
Eddie Dixon  
**BOARD MEMBERS**  
Rusty Williams, Chair  
Jason Motley, Vice-Chair  
Debbie Kolmetz  
Shirley Owens  
Sid Johnson

---

Commissioner of Education  
State of Florida  
325 W. Gaines Street, Room 824  
Tallahassee, Florida 32399

Dear Commissioner Smith:

I certify that the District School Board of Holmes County convened at 5:05 P.M. on July 28, 2014, for the purpose of conducting a public hearing on the 2014-15 tentative school budget, as advertised. I further certify that the Board convened at 6:00 P.M. on September 16, 2014, for the purpose of conducting a public hearing on the 2014-15 final school district budget.

The public hearings were conducted as prescribed by Section 1011.03(4), Florida Statutes.

  
\_\_\_\_\_  
District Superintendent of Schools

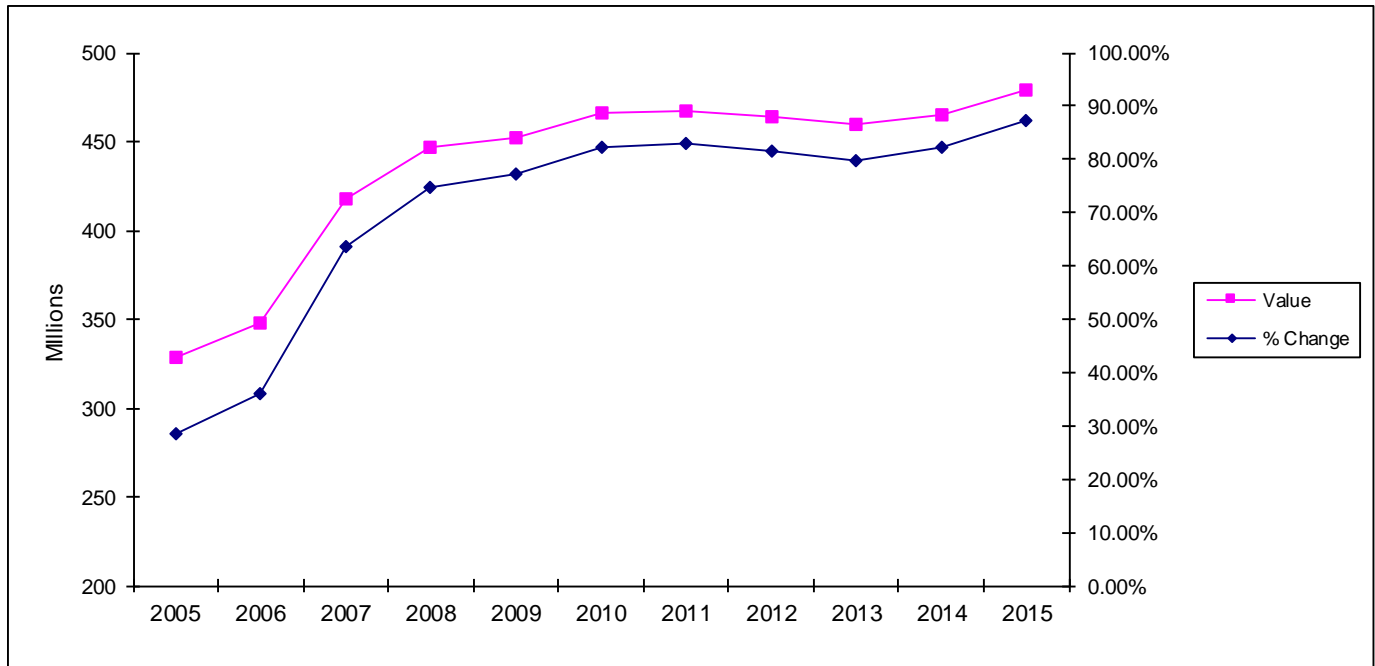
September 16, 2014  
Signature Date



# Assessed Value of Property

## Ten Year Historical Trend

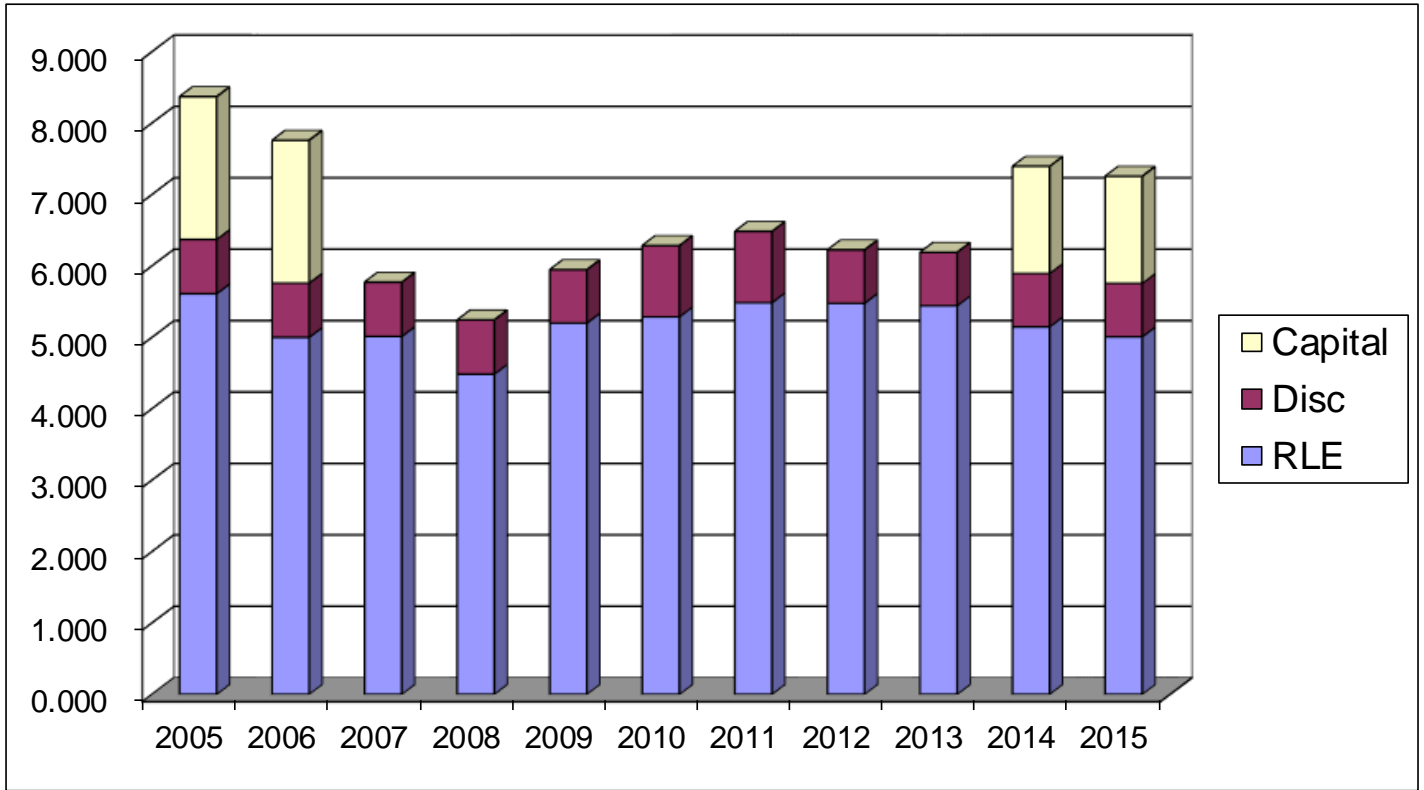
2014-2015



Note: As tax assessments increase, state FEFP dollars decrease.

	Value	% Change From 2000
<b>2005</b>	328,671,981	28.65%
<b>2006</b>	347,805,597	36.14%
<b>2007</b>	417,779,034	63.53%
<b>2008</b>	446,757,465	74.87%
<b>2009</b>	452,493,551	77.11%
<b>2010</b>	465,661,852	82.27%
<b>2011</b>	467,672,298	83.06%
<b>2012</b>	463,799,954	81.54%
<b>2013</b>	459,475,380	79.85%
<b>2014</b>	465,559,069	82.23%
<b>2015</b>	478,612,307	87.34%

## History of Millage



	<b>RLE</b>	<b>Disc</b>	<b>Capital</b>	<b>Total</b>
<b>2005</b>	<b>5.612</b>	<b>0.760</b>	<b>2.000</b>	<b>8.372</b>
<b>2006</b>	<b>5.001</b>	<b>0.760</b>	<b>2.000</b>	<b>7.761</b>
<b>2007</b>	<b>5.014</b>	<b>0.760</b>	<b>0.000</b>	<b>5.774</b>
<b>2008</b>	<b>4.485</b>	<b>0.760</b>	<b>0.000</b>	<b>5.245</b>
<b>2009</b>	<b>5.201</b>	<b>0.748</b>	<b>0.000</b>	<b>5.949</b>
<b>2010</b>	<b>5.288</b>	<b>0.998</b>	<b>0.000</b>	<b>6.286</b>
<b>2011</b>	<b>5.487</b>	<b>0.998</b>	<b>0.000</b>	<b>6.485</b>
<b>2012</b>	<b>5.478</b>	<b>0.748</b>	<b>0.000</b>	<b>6.226</b>
<b>2013</b>	<b>5.443</b>	<b>0.748</b>	<b>0.000</b>	<b>6.191</b>
<b>2014</b>	<b>5.148</b>	<b>0.748</b>	<b>1.500</b>	<b>7.396</b>
<b>2015</b>	<b>5.009</b>	<b>0.748</b>	<b>1.500</b>	<b>7.257</b>

Millage Levies And  
District Ad Valorem Tax Revenue  
Computed Collection 96%

	2013-2014		2014-2015	
<b>Certified Property Tax Value</b>	<b>465,559,069</b>		<b>478,612,307</b>	
	<b>Millage</b>	<b>Amount</b>	<b>Millage</b>	<b>Amount</b>
Required Local Effort	5.148	2,300,830	5.009	2,301,475
Discretionary Local Effort	0.748	334,309	0.748	343,682
Capital Improvement	1.500	670,405	1.500	689,202
<b>Total</b>	<b>7.396</b>	<b>3,305,544</b>	<b>7.257</b>	<b>3,334,359</b>

**Impact on a \$100,000 property with a \$50,000 homestead exemption:**

Value Assessed	100,000	
Homestead Exemption	<u>50,000</u>	
Taxable value	\$50,000 @ 7.257 mills for 2014-2015	<b>362.85</b>
Taxable value	\$50,000 @ 7.396 mills for 2013-2014	<u><b>369.80</b></u>
<b>Total annual tax change assuming no change in assessed value</b>		<u><b>(6.95)</b></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 Ten Years

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Agriculture</u>	<u>Tax-Exempt</u>	<u>Miscellaneous</u>	<u>Personal</u>	<u>Total Assessed</u>
2013-14	274,288,205	49,455,172	6,101,634	186,990,660	101,957,405	12,421,017	61,939,237	693,153,330
2012-13	271,892,568	49,514,198	6,137,486	184,873,580	102,321,314	12,346,929	61,547,648	688,633,723
2011-12	277,704,583	50,494,052	6,126,603	180,822,224	105,227,447	14,781,548	61,907,144	697,063,601
2010-11	283,139,352	50,402,542	6,315,315	178,209,755	106,432,078	11,540,785	66,444,542	702,484,369
2009-10	281,678,201	49,550,106	6,371,302	174,984,449	108,285,069	11,409,470	68,439,721	700,718,318
2008-09	264,599,855	47,340,569	6,268,298	166,858,679	108,383,647	27,899,653	65,303,518	686,654,219
2007-08	242,323,924	47,193,860	6,321,868	160,868,596	92,583,411	52,001,363	73,841,636	675,134,658
2006-07	228,551,094	45,862,269	5,647,732	152,919,465	90,526,508	46,357,135	70,619,260	640,483,463
2005-06	197,341,237	33,785,552	4,772,523	144,954,671	72,414,813	21,140,950	70,619,260	545,029,006
2004-05	189,752,108	30,436,419	4,702,695	136,055,272	69,371,634	17,509,495	72,945,979	520,773,602

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
PROPERTY TAX RATES  
Ten Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County wide										
Board of County commissioners	10.000	10.000	9.750	9.500	9.500	9.500	9.4492	9.6605	9.6605	9.6605
NWF water commission	0.050	0.050	0.050	0.045	0.045	0.045	0.0450	0.0400	0.0400	0.0400
School	8.372	7.761	5.774	5.961	5.949	6.286	6.4850	6.2260	6.191	7.396
Total	<u>18.422</u>	<u>17.811</u>	<u>15.574</u>	<u>15.506</u>	<u>15.494</u>	<u>15.831</u>	<u>15.979</u>	<u>15.9265</u>	<u>15.8915</u>	<u>17.0965</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 PRINCIPAL PROPERTY TAX PAYERS  
 Ten Years

Taxpayer	2004-05		2005-06		2006-07		2007-08		2008-09	
	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total
Alabama Electric Co	5,455,979	1.70%	6,282,793	1.85%	6,293,275	1.55%	6,225,271	1.45%		
CSX	7,186,043	2.24%							4,902,730	1.08%
Embarq Florida Inc							6,926,949	1.61%	8,417,451	1.86%
Florida Gas Transmission Co	4,251,000	1.33%	4,951,439	1.46%	4,951,439	1.22%	4,907,694	1.14%	5,046,355	1.12%
Formation Properties III, LLC	3,304,291	1.03%	3,322,726	0.98%	3,732,707	0.92%	3,698,545	0.86%	3,654,506	0.81%
Gray Midamerica TV Inc	1,754,143	0.55%	2,175,565	0.64%	2,175,565	0.53%	2,853,942	0.66%	2,258,150	0.50%
Gulf Power Co	5,404,724	1.69%	6,080,180	1.79%	6,116,370	1.50%	6,298,754	1.47%	6,396,435	1.42%
Holmes Timberland LLC					2,080,153	0.51%				
Plum Creek Timber OP I LLC			2,602,187	0.77%					1,984,421	0.44%
Power South Energy Coop									6,268,821	1.39%
Providential Group LLC							1,583,202	0.37%		
Prutimber Fund Three			1,529,622	0.45%						
Soterra LLC	2,543,507	0.79%								
Sprint-Florida Inc	10,820,535	3.38%	8,391,678	2.48%	8,391,678	2.06%				
The Bank Of Bonifay	1,847,875	0.58%			1,923,929	0.47%	1,908,675	0.44%	1,717,886	0.38%
Timber Landholdings of FI, Inc			2,527,641	0.75%						
Vaghmar Bhupendra B					1,638,434	0.40%	1,609,026	0.37%		
West Florida Electric	10,314,146	3.22%	10,688,518	3.16%	11,296,319	2.77%	11,850,271	2.76%	11,575,959	2.56%
<b>Total</b>	<b>52,882,243</b>	<b>16.51%</b>	<b>48,552,349</b>	<b>14.33%</b>	<b>48,599,869</b>	<b>11.93%</b>	<b>47,862,329</b>	<b>11.13%</b>	<b>52,222,714</b>	<b>11.56%</b>

Exhibit P-7

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 PRINCIPAL PROPERTY TAX PAYERS  
 Ten Years

Taxpayer	2009-10		2010-11		2011-12		2012-13		2013-14	
	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total
Bonifay Villas LTD									2,490,976	0.54%
CSX	4,902,730	1.05%	5,237,021	1.12%	5,906,816	1.27%	5,831,829	1.27%	6,021,417	1.29%
Embarq Florida Inc	7,449,130	1.60%	6,186,938	1.32%	6,392,388	1.38%	5,780,525	1.26%	5,548,533	1.19%
Florida Gas Transmission Co	4,714,116	1.01%	4,490,230	0.96%	4,316,832	0.93%	4,323,234	0.94%	4,134,272	0.89%
Formation Properties III, LLC	3,564,422	0.77%	3,474,337	0.74%	3,386,941	0.73%	3,202,241	0.70%	3,115,438	0.67%
Gray Midamerica TV Inc	2,029,000	0.44%	2,241,201	0.48%	2,141,282	0.46%	1,966,422	0.43%	2,239,966	0.48%
Gulf Power Co	7,125,731	1.53%	7,103,443	1.52%	7,390,010	1.59%	7,869,437	1.71%	8,312,763	1.79%
Jai Santoshi Ma Enterprises					2,991,106	0.65%	3,063,092	0.67%	2,963,055	0.64%
Locke Investments LLC			1,962,708	0.42%			2,035,850			
Plum Creek Timber OP I LLC	2,321,831	0.50%	2,298,808	0.49%	2,294,408	0.49%		0.00%		0.00%
Power South Energy Coop	6,849,246	1.47%	6,762,686	1.45%	6,763,027	1.46%	6,610,557	1.44%	6,898,788	1.48%
The Bank Of Bonifay	1,777,192	0.38%								
West Florida Electric	12,224,024	2.63%	14,504,598	3.10%	15,436,501	3.33%	16,342,298	3.56%	14,757,601	3.17%
<b>Total</b>	<b>52,957,422</b>	<b>11.38%</b>	<b>54,261,970</b>	<b>11.60%</b>	<b>57,019,311</b>	<b>12.29%</b>	<b>57,025,485</b>	<b>11.98%</b>	<b>56,482,809</b>	<b>12.14%</b>

Exhibit P-7

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL BUILDING INFORMATION AND ENROLLMENT DATA  
Ten Years

	Bonifay Middle	Poplar Springs	Bethlehem	Ponce de Leon High	Ponce de Leon Elem	Bonifay Elem	Holmes Co High	Gap
Placed in service	1950	2005	2001	1989	1979	1970	1992	1983
Square footage (a)	92,531	117,533	130,629	72,891	51,492	98,576	131,466	2,815
Portables	1		2	1	4	6	1	
Student stations	822	515	873	568	474	858	757	10
Enrollment:								
2005	526.51	321.60	507.07	409.46	335.66	669.32	462.00	38.50
2006	510.70	331.50	501.72	390.74	379.05	686.83	475.65	30.50
2007	482.66	320.50	505.02	399.49	370.00	670.98	473.24	30.50
2008	499.00	310.52	509.11	410.50	352.50	705.42	472.90	47.85
2009	490.00	310.50	498.26	429.00	348.04	719.02	460.04	35.50
2010	480.72	310.82	514.71	379.16	330.55	731.39	456.69	33.00
2011	516.98	322.59	496.67	362.11	332.04	746.31	448.01	28.00
2012	514.70	341.60	482.72	353.01	320.11	711.18	444.75	24.00
2013	511.00	362.08	496.17	362.34	304.11	731.09	430.41	23.06
2014	526.00	373.00	499.00	329.00	318.00	758.00	432.00	26.00

(a) Square footage does not include portables

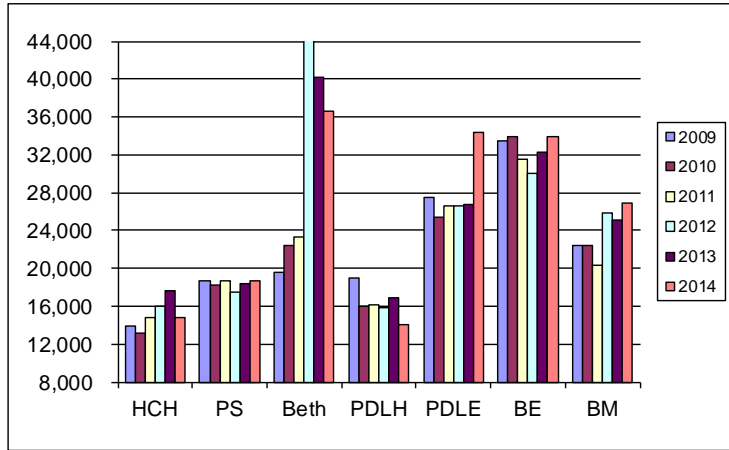


# Food Service

Holmes County School Board  
Year To Date Financial Statement - Comparative - Cash Basis  
July 1 Through June 30  
FY 2012, FY 2013, and FY 2014

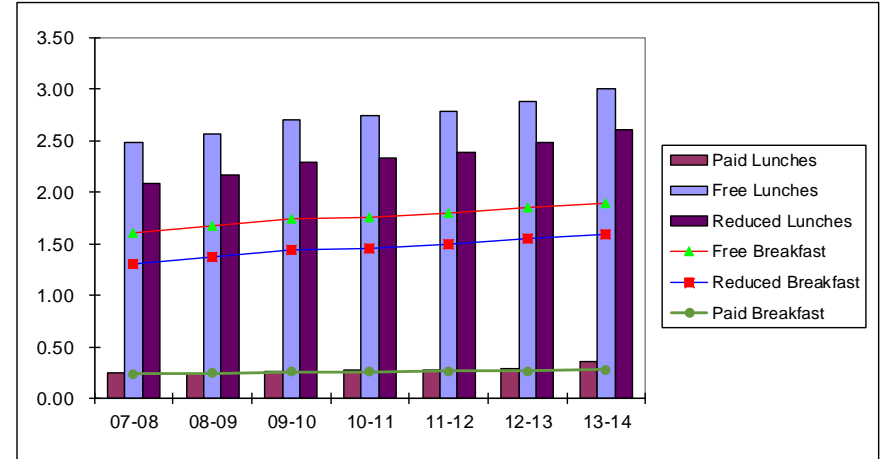
	FY 2012	FY 2013	FY 2014	Favorable (Unfavorable) 2013 to 2014
<b>Food Service - Revenue</b>				
Bonifay Middle	264,520.67	269,934.76	273,725.48	3,790.72
Poplar Springs	165,378.38	171,915.98	165,208.95	(6,707.03)
Bethlehem	244,200.62	238,782.00	228,965.30	(9,816.70)
Ponce de Leon High	130,235.65	135,524.51	118,109.30	(17,415.21)
Ponce de Leon Elementary	193,885.34	186,512.47	204,197.09	17,684.62
Bonifay Elementary	378,011.89	396,653.40	393,968.56	(2,684.84)
Holmes County High	154,694.35	159,406.70	152,957.98	(6,448.72)
District	95,569.22	87,722.74	72,450.13	(15,272.61)
<b>Total</b>	<b>1,626,496.12</b>	<b>1,646,452.56</b>	<b>1,609,582.79</b>	<b>(36,869.77)</b>
<b>Food Service - Expenditures</b>				
Bonifay Middle	258,897.40	264,776.81	251,838.77	12,938.04
Poplar Springs	189,677.17	189,334.68	187,989.82	1,344.86
Bethlehem	249,315.41	244,652.24	234,631.58	10,020.66
Ponce de Leon High	164,742.82	158,361.61	154,017.40	4,344.21
Ponce de Leon Elementary	202,860.03	181,114.23	200,657.13	(19,542.90)
Bonifay Elementary	313,597.94	330,434.27	327,841.60	2,592.67
Holmes County High	182,759.67	178,563.73	169,630.14	8,933.59
District	83,289.79	85,288.17	100,938.21	(15,650.04)
<b>Total</b>	<b>1,645,140.23</b>	<b>1,632,525.74</b>	<b>1,627,544.65</b>	<b>4,981.09</b>
<b>Food Service - Net Income</b>				
Bonifay Middle	5,623.27	(6,224.75)	9,423.78	15,648.53
Poplar Springs	(24,298.79)	(17,418.70)	(22,780.87)	(5,362.17)
Bethlehem	(5,114.79)	(5,870.24)	(5,666.28)	203.96
Ponce de Leon High	(34,507.17)	(22,837.10)	(35,908.10)	(13,071.00)
Ponce de Leon Elementary	(8,974.69)	5,398.24	3,539.96	(1,858.28)
Bonifay Elementary	64,413.95	66,219.13	66,126.96	(92.17)
Holmes County High	(28,065.32)	(19,157.03)	(16,672.16)	2,484.87
District	12,279.43	13,817.27	(16,025.15)	(29,842.42)
<b>Total</b>	<b>(18,644.11)</b>	<b>13,926.82</b>	<b>(17,961.86)</b>	<b>(31,888.68)</b>

### Holmes County School Board Breakfasts Served



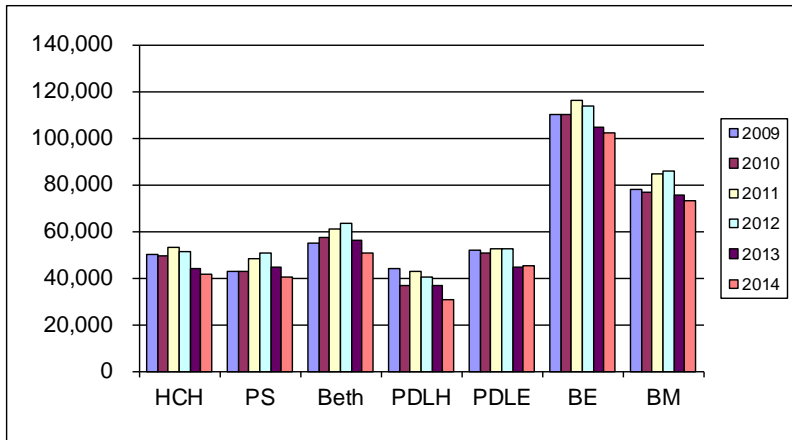
	2009	2010	2011	2012	2013	2014
HCH	13,931	13,198	14,750	16,006	17,595	14,830
PS	18,704	18,234	18,717	17,458	18,442	18,719
Beth	19,563	22,456	23,346	44,463	40,218	36,600
PDLH	18,969	15,986	16,178	15,880	16,867	14,010
PDLE	27,449	25,360	26,671	26,630	26,754	34,403
BE	33,529	33,978	31,588	29,991	32,306	33,953
BM	22,351	22,372	20,368	25,846	25,056	26,844
Totals	154,496	151,584	151,618	176,274	177,238	179,359

### Holmes County School Board Reimbursement Rates For Meals



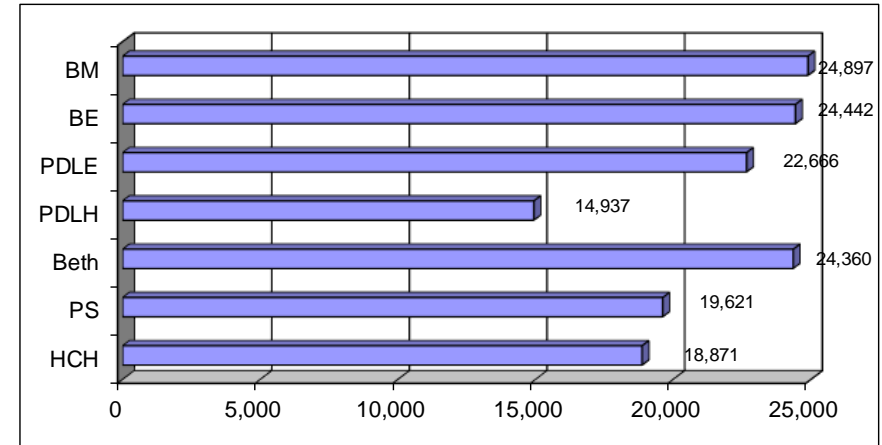
	07-08	08-09	09-10	10-11	11-12	12-13	13-14
Paid Lunches	0.25	0.24	0.27	0.28	0.28	0.29	0.36
Free Lunches	2.49	2.57	2.70	2.74	2.79	2.88	3.01
Reduced Lunches	2.09	2.17	2.30	2.34	2.39	2.48	2.61
Free Breakfast	1.61	1.68	1.74	1.76	1.80	1.85	1.89
Reduced Breakfast	1.31	1.38	1.44	1.46	1.50	1.55	1.59
Paid Breakfast	0.24	0.25	0.26	0.26	0.27	0.27	0.28

### Holmes County School Board Lunches Served



	2009	2010	2011	2012	2013	2014
HCH	50,144	49,587	53,175	51,125	43,737	41,782
PS	42,736	42,661	48,356	50,834	44,319	40,143
Beth	54,692	57,276	60,858	63,449	55,852	50,365
PDLH	43,936	36,927	42,782	40,602	36,520	30,800
PDLE	51,862	50,616	52,446	52,220	44,439	44,927
BE	110,036	109,799	116,328	113,918	104,274	102,190
BM	77,935	76,365	84,542	85,728	75,222	72,743
Totals	431,341	423,231	458,487	457,876	404,363	382,950

### Holmes County School Board Meals Per Employee



HCH	18,871
PS	19,621
Beth	24,360
PDLH	14,937
PDLE	22,666
BE	24,442
BM	24,897

## Holmes County School Board

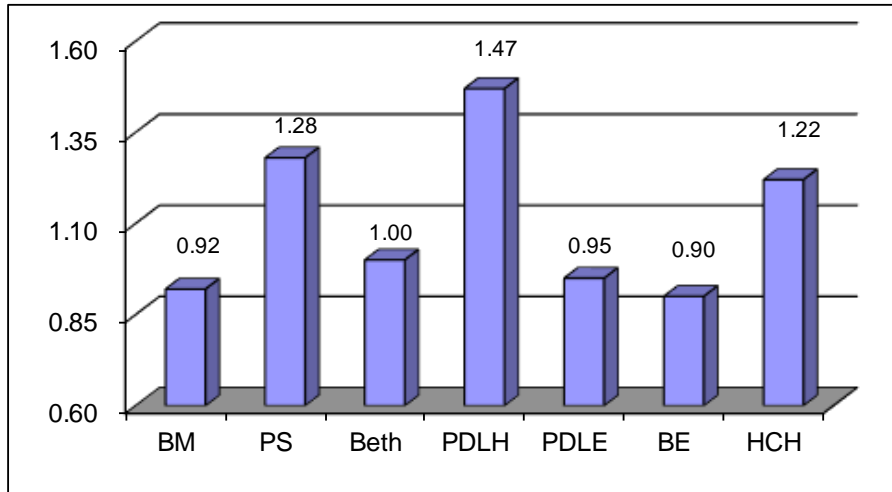
Analysis of School Food Service

July 2013 Through June 2014

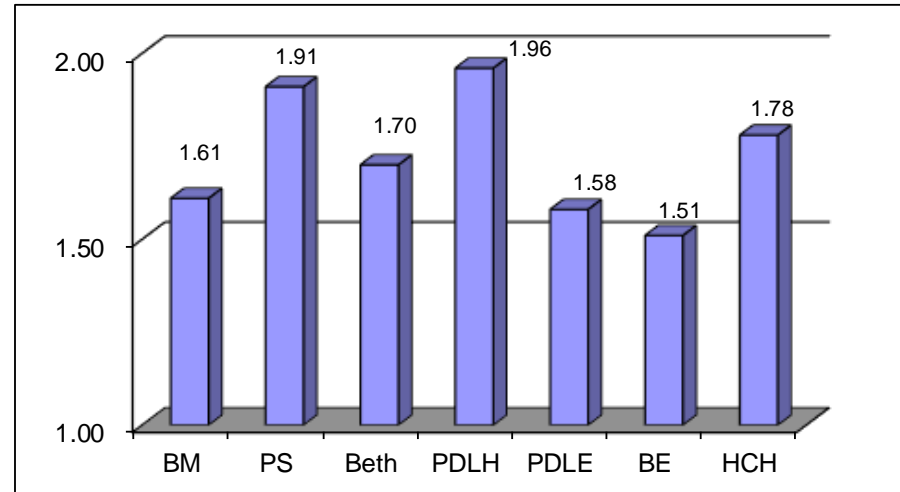
	Bonifay Middle	Poplar Springs	Bethlehem	PDLH	PDLE	Bonifay Elem.	HCHS	Totals
<b>Revenues</b> (including district)	286,423	172,792	240,410	123,874	214,665	411,253	160,164	1,609,582
Expenditures	251,839	187,990	234,632	154,017	200,657	327,842	169,630	1,526,606
Net Before District Allocation	34,585	(15,198)	5,779	(30,143)	14,008	83,411	(9,466)	82,975
District expenditures	(16,148)	(12,493)	(15,015)	(11,232)	(14,330)	(19,430)	(12,291)	(100,939)
Revenue Over (Under) Expenditures	18,437	(27,691)	(9,236)	(41,375)	(322)	63,981	(21,757)	(17,964)
<b>Expenditures:</b>								
Total Personnel	91,697	75,314	86,980	66,077	75,460	122,330	68,980	586,838
Non-Personnel	160,141	112,676	147,652	87,940	125,198	205,511	100,650	939,769
Total Expenditures	251,839	187,990	234,632	154,017	200,657	327,842	169,630	1,526,606
Cost of Purchased Food	138,120	94,483	130,465	70,363	106,623	167,958	83,103	791,114
<b>Meals Served:</b>								
Breakfast	26,844	18,719	36,600	14,010	34,403	33,953	14,830	179,359
Lunch	72,743	40,143	50,365	30,800	44,927	102,190	41,782	382,950
Total meals served	99,587	58,862	86,965	44,810	79,330	136,143	56,612	562,309
Employees:	4.00	3.00	3.57	3.00	3.50	5.57	3.00	25.64
<b>Ratios:</b>								
Personnel costs per meal	0.92	1.28	1.00	1.47	0.95	0.90	1.22	1.04
Non-Personnel cost per meal	1.61	1.91	1.70	1.96	1.58	1.51	1.78	1.67
Expenditures per meal	2.53	3.19	2.70	3.44	2.53	2.41	3.00	2.71
Purchase food per meal	1.39	1.61	1.50	1.57	1.34	1.23	1.47	1.41
Meals served per employee	24,897	19,621	24,360	14,937	22,666	24,442	18,871	21,931

# Holmes County School Board

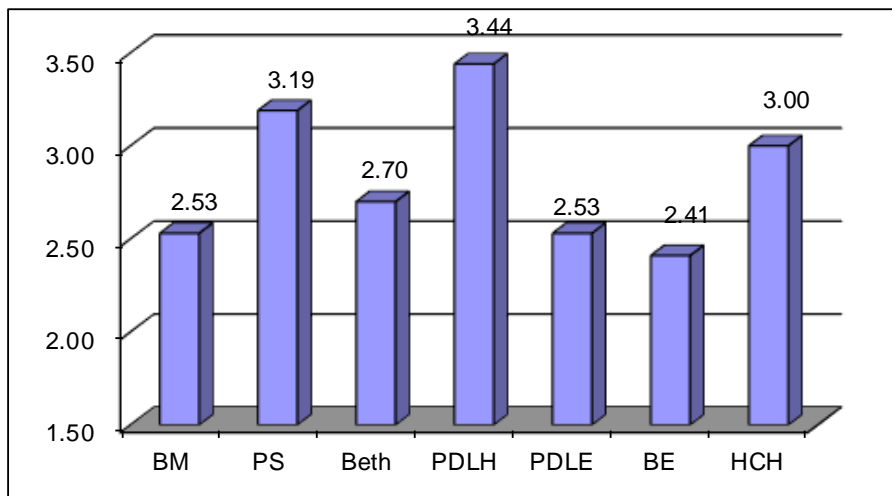
## Personnel Cost Per Meal



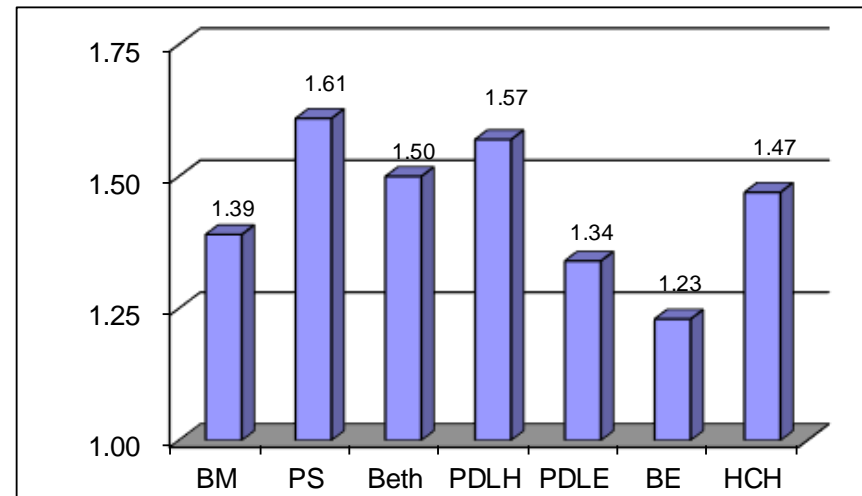
## Non-Personnel Cost Per Meal



## Total Expenditures Per Meal



## Purchased Food Per Meal



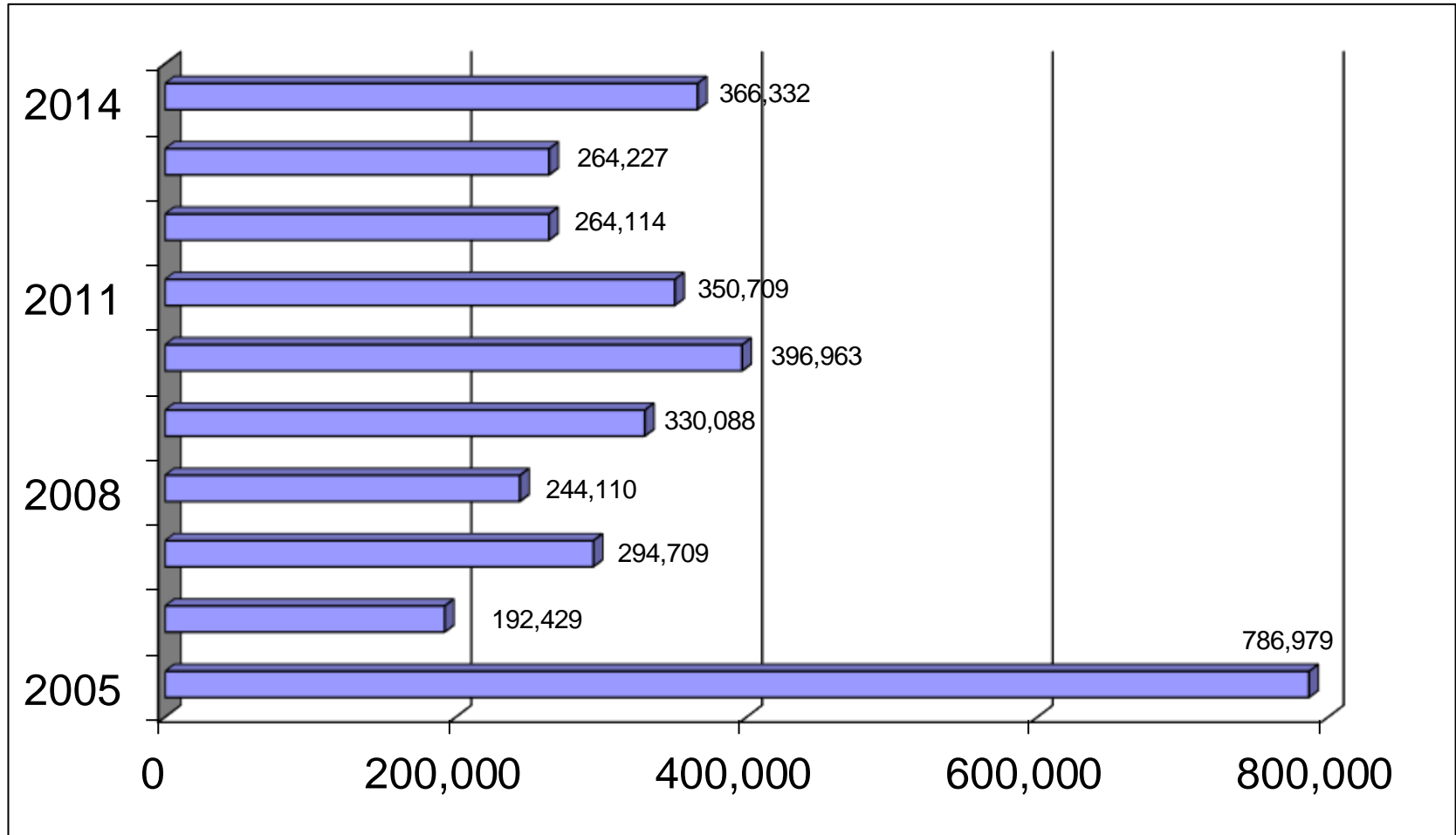
DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 FOOD SERVICE OPERATING DATA  
 Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Days meals were served	180	180	180	180	180	180	180	180	180	180
Meals served	597,796	612,035	594,340	583,411	617,326	608,296	652,424	668,340	639,084	615,451
Average meals served daily	3,321	3,400	3,302	3,241	3,430	3,379	3,625	3,713	3,550	3,419
Free and reduced meals served	392,908	392,203	373,882	381,139	402,044	422,224	425,266	459,878	492,811	485,845
Percentage of free and reduced to total meals	65.7%	64.1%	62.9%	65.3%	65.1%	69.4%	65.2%	68.8%	77.1%	78.9%
Total revenues	1,303,263.39	1,365,928.17	1,358,989.42	1,403,888.62	1,472,477.81	1,518,139.85	1,609,582.79	1,626,496.12	1,646,452.56	1,609,582.79
Total subsidy received	855,524.00	892,856.75	883,310.00	923,561.50	961,781.65	1,054,282.62	1,301,568.11	1,253,617.12	1,325,674.25	1,301,568.11
Total expenses	1,386,993.06	1,473,500.06	1,595,176.01	1,668,698.48	1,725,131.16	1,567,477.55	1,627,544.65	1,645,140.23	1,706,525.74	1,627,544.65
Average daily costs	7,705.52	8,186.11	8,862.09	9,270.55	9,584.06	8,708.21	9,041.91	9,139.67	9,480.70	9,041.91

## Terminal Pay, FTE, Personnel



# Terminal Pay Benefits



**Holmes County School Board**  
Unweighted FTE

	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
Bonifay Middle School						408.10	417.57	421.53	414.50	403.47	415.02	443.62	441.65	412.85
Hillcrest	23.00	19.48	16.50	15.50	15.50									
Poplar Springs	316.44	313.70	303.23	289.56	320.32	324.73	323.07	354.82	379.40	373.08	409.00	392.21	394.31	386.59
Bethlehem	581.01	580.46	566.04	562.53	595.24	599.06	625.36	619.94	624.59	633.23	641.42	649.11	617.61	587.16
Prosperity	79.00	84.00	70.18											
Ponce de Leon High	359.13	363.55	378.71	401.49	394.57	387.63	404.21	431.16	441.64	455.61	432.92	448.35	444.51	467.79
Ponce de Leon Elementary	265.50	256.08	290.00	369.23	370.91	360.31	395.01	393.66	393.60	373.18	393.12	402.50	386.10	377.66
Bonifay Elementary	869.00	872.74	884.66	863.78	887.60	815.58	808.40	836.49	855.63	900.90	908.59	862.09	794.67	772.82
Holmes County High	708.33	743.40	740.34	716.10	749.72	495.80	515.65	521.76	520.96	545.80	550.81	561.38	507.84	477.89
Wilderness Institute													38.28	46.14
County Wide	1.01	2.42	2.42		3.50			27.00	39.46	41.81	41.50	38.97	26.99	22.00
Virtual School														

**Totals 3,202.42 3,235.83 3,252.08 3,218.19 3,337.36 3,391.21 3,489.27 3,606.36 3,669.78 3,727.08 3,792.38 3,798.23 3,651.96 3,550.90**

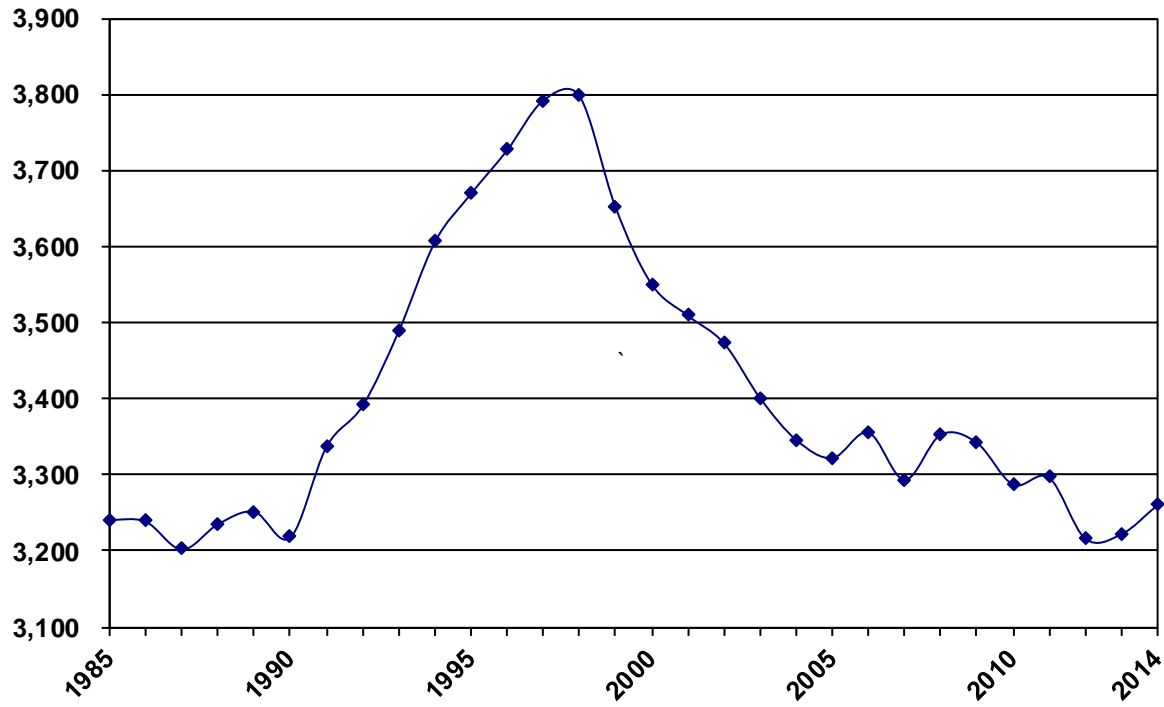
	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Bonifay Middle School	406.40	378.50	373.50	391.68	526.51	510.70	482.66	499.00	490.00	480.72	516.98	514.70	511.00	526.00
Hillcrest														
Poplar Springs	390.64	364.56	318.50	320.74	321.60	331.50	320.50	310.52	310.50	310.82	322.59	341.60	362.08	373.00
Bethlehem	542.21	548.84	573.59	553.89	507.07	501.72	505.02	509.11	498.26	514.71	496.67	482.72	496.17	499.00
Prosperity														
Ponce de Leon High	445.64	440.94	429.85	409.81	409.46	390.74	399.49	410.50	429.00	379.16	362.11	353.01	362.34	329.00
Ponce de Leon Elementary	381.70	401.22	365.50	331.50	335.66	379.05	370.00	352.50	348.04	330.55	332.04	320.11	304.11	318.00
Bonifay Elementary	796.78	774.29	774.75	773.28	669.32	686.83	670.98	705.42	719.02	731.39	746.31	711.18	731.09	758.00
Holmes County High	470.10	483.90	483.30	485.10	462.00	475.65	473.24	472.90	460.04	456.69	448.01	444.75	430.41	432.00
Wilderness Institute	52.36	54.23	53.53	51.50	52.55	49.49	41.69	47.85	52.36	49.00	42.35	20.83		
County Wide (GAP)	24.00	27.00	28.86	29.00	38.50	30.50	30.50	45.58	35.50	33.00	28.00	24.00	23.06	26.00
Virtual School											1.75	3.90	2.39	

**Totals 3,509.83 3,473.48 3,401.38 3,346.50 3,322.67 3,356.18 3,294.08 3,353.38 3,342.72 3,286.04 3,296.81 3,216.80 3,222.65 3,261.00**

Holmes County School Board  
 Student Count By Class  
 June 30, 2014

	Grade													Funded		
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Total
Bonifay Middle							134	142	121	129					<b>526</b>	<b>526</b>
Poplar Springs	19	27	35	41	30	24	39	34	22	24	30	22	26	19	<b>392</b>	<b>373</b>
Bethlehem	16	40	40	37	39	51	39	44	37	32	47	35	33	25	<b>515</b>	<b>499</b>
Ponce de Leon High								39	49	55	52	44	41	49	<b>329</b>	<b>329</b>
Ponce de Leon Elementary	18	53	66	46	57	44	52								<b>336</b>	<b>318</b>
Bonifay Elementary	45	168	167	136	153	134									<b>803</b>	<b>758</b>
Holmes County High											124	109	105	94	<b>432</b>	<b>432</b>
GAP								1	7	3	4	6	4	1	<b>26</b>	<b>26</b>
Virtual School															<b>0</b>	<b>0</b>
<b>Totals</b>	<b>98</b>	<b>288</b>	<b>308</b>	<b>260</b>	<b>279</b>	<b>253</b>	<b>264</b>	<b>260</b>	<b>236</b>	<b>243</b>	<b>257</b>	<b>216</b>	<b>209</b>	<b>188</b>	<b>3,359</b>	<b>3,261</b>

# Holmes County School Board FTE Count



Holmes County School Board											
Personnel Distribution											
Fiscal Year 2013-2014											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
51002	Teacher, Dropout Prevention, Middle/Junior								2.0		2.0
51003	Teacher, Dropout Prevention, Senior High										
51004	Teacher, Art, Elementary		0.2			1.0	1.0				2.2
51005	Teacher, Art, Middle/Junior		0.5								0.5
51006	Teacher, Art, Senior High							1.0			1.0
51007	Teacher, Computer Education, Elementary										
51008	Teacher, Computer Education, Middle/Junior	1.3									1.3
51009	Teacher, Computer Education, Senior High		0.7								0.7
51012	Teacher, Drama, Middle/Junior	0.5		0.5	0.2						1.2
51013	Teacher, Drama, Senior High			0.7	1.0						1.7
51016	Teacher, Foreign Language, Middle/Junior	1.0									1.0
51017	Teacher, Foreign Language, Senior High							1.0			1.0
51021	Teacher, Humanities, Middle/Junior High										
51022	Teacher, Humanities, Senior High										
51024	Teacher, In-School Suspension, Middle/Junior										
51025	Teacher, In-School Suspension, Senior High							1.0			1.0
51027	Teacher, Language Arts, Middle/Junior	1.0	1.2	0.2	1.5						3.9
51029	Teacher, Library/Media, Middle/Junior				0.5						0.5
51028	Teacher, Language Arts, Senior High	0.2	0.8	2.3	3.0			4.0			10.3
51032	Teacher, Mathematics, Middle/Junior	3.0	1.2	0.9	0.5						5.6
51033	Teacher, Mathematics, Senior High		1.0	1.0	2.7			4.0			8.7
51034	Teacher, Music, Elementary						1.0				1.0
51035	Teacher, Music, Middle/Junior	1.1									1.1
51036	Teacher, Music, Senior High							1.2			1.2
51039	Teacher, Physical Education, Elementary		1.0	1.0		1.0	2.0				5.0
51040	Teacher, Physical Education, Middle/Junior	2.6	0.5	1.0	0.7				0.1		4.9
51041	Teacher, Physical Education, Senior High		0.2	1.0	0.8			3.3			5.3
51042	Teacher, Reading, Senior High		0.5	1.0				2.1			3.6
51043	Teacher, Remedial/Compensatory Education, Elementary										
51048	Teacher, Rotc/Military Training, Senior High							2.0			2.0
51049	Teacher, Safety/Driver Education, Senior High							1.0			1.0
51051	Teacher, Science, Middle/Junior	2.0	0.3	1.3	2.5						6.1
51052	Teacher, Science, Senior High	1.0	0.7	1.0	0.8			3.0			6.5
51054	Teacher, Self Contained, Kindergarten		2.0	2.0		3.0	9.0				16.0
51055	Teacher, Self Contained, First Grade		2.0	2.0		3.0	10.0				17.0
51056	Teacher, Self Contained, Second Grade		3.0	2.0		3.0	7.0				15.0

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2013-2014											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
51057	Teacher, Self Contained, Third Grade		2.0	3.0		3.0	8.0				16.0
51058	Teacher, Self Contained, Fourth Grade		2.0	3.0		3.0	6.0				14.0
51059	Teacher, Self Contained, Fifth Grade	6.0	1.0	2.0		3.0					12.0
51060	Teacher, Self Contained, Sixth Grade	3.0	1.0	1.0							5.0
51062	Teacher, Social Studies, Middle/Junior	2.3	1.0		2.0						5.3
51063	Teacher, Social Studies, Senior High	0.7	0.5	2.3	2.0			2.7			8.2
51068	Teacher, Combination, Elementary Grades										
51069	Teacher, Middle/Junior High Classroom										
51071	Teacher, Other Classroom										
51078	Lab Assistant		1.0	1.0	1.0			1.0			4.0
51079	Tutor										
51080	Substitute Teacher, Basic Program										
51081	Athletic Coach										
51084	Teacher, Reading, Elementary										
51085	Teacher, Reading, Middle/Junior	2.0	0.5	0.8	2.3						5.6
51090	Teacher On Special Assignment, Basic Instruction										
51101	Paraprofessional, Kindergarten					1.5	1.0				2.5
51102	Paraprofessional, First Grade						1.0				1.0
51105	Paraprofessional, Fourth Grade										
51106	Paraprofessional, Fifth Grade										
51108	Paraprofessional, Elementary		1.0	3.0		2.0	6.0				12.0
51109	Paraprofessional, Middle/Junior High	1.0									1.0
51110	Paraprofessional, Senior High				1.0						1.0
51111	Paraprofessional, Title I, Elementary					0.5					0.5
51112	Paraprofessional, Title I, Middle/Junior High										
51114	Paraprofessional, Other Basic Program								1.0		1.0
51115	Substitute Paraprofessional										
52001	Teacher, Intellectual Disabilities										
52006	Teacher, Emotional/Behavioral Disabilities										
52008	Teacher, Gifted										
52014	Teacher, Varying Exceptionalities	6.0	2.0	3.0	2.5	1.0	3.0	3.0			20.5
52015	Teacher, Pre-Kindergarten Handicapped						1.0				1.0
52018	Speech And Language Pathologist			1.0		1.0	1.0			1.0	4.0
52050	Paraprofessional, Exceptional Student Education				1.0						1.0
52052	Self-Care Aide, Exceptional Student Education	2.0		2.0	1.0						5.0
52054	Paraprofessional, Ese 3-5						1.5				1.5

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2013-2014											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
52055	Paraprofessional, Ese 6-21	1.0	1.0	1.0		1.0	5.0	2.0			11.0
52090	Teacher On Special Assignment, Exceptional Student Educ					1.0	1.0				2.0
53001	Teacher, Agribusiness/Natural Resources Education		1.0	1.0	1.0			1.0			4.0
53002	Teacher, Business Technology Education			1.0	1.0			0.9			2.9
53005	Teacher, Family And Consumer Sciences	1.0	0.3	1.0	1.0			1.0			4.3
53006	Teacher, Technology Education										
53008	Teacher, Marketing Education										
53012	Teacher, System For Applied Individualized Learning (Sail)										
55051	Paraprofessional, Prekindergarten		2.0	2.0		3.0	1.5				8.5
59001	Teacher, Other Instruction										
59050	Paraprofessional, Other Instruction										
59080	Substitute Teacher, Other Instruction										
59090	Teacher On Special Assignment, Other Instruction										
61212	Teacher On Special Assignment, Guidance Services				0.5						0.5
61231	Counselor, Elementary School					1.0	1.0				2.0
61232	Counselor, Middle/Junior High				0.5						0.5
61233	Counselor, Senior High School				0.5			2.0			2.5
61236	Counselor, Other Type School	1.0	1.0	1.0							3.0
61294	Office Aide, Guidance Services						1.0				1.0
61405	Director, Psychological Services									1.0	1.0
61499	Other Clerical Staff, Psychological Services										
62005	Director, Instructional Media									1.0	1.0
62030	School Librarian/Media Specialist, Elementary School					1.0	1.0				2.0
62031	School Librarian/Media Specialist, Middle/Junior High										
62032	School Librarian/Media Specialist, Senior High							1.0			1.0
62034	School Librarian/Media Specialist, Other Type School	1.0		1.0	1.0						3.0
62040	Library/Media Aide						1.0				1.0
62094	Office Aide, Instructional Media Services										
63004	Executive/General Director, Instruction/Curriculum										
63012	Teacher On Special Assignment, Instruction/Curriculum	0.5	0.5		0.5	0.5	1.0				3.0
63101	Program Specialist									1.0	1.0
63102	Staffing Specialist									1.0	1.0
63104	Technology Specialist										
64012	Teacher On Special Assignment, Instructional Staff Training										
64021	Reading Coach, Elementary		0.5	1.0		0.5				0.3	2.3
64022	Reading Coach, Middle/Junior	0.5								0.3	0.8

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2013-2014											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
64023	Reading Coach, Senior High									0.3	0.3
65005	Director, Instructional Technology									1.0	1.0
65033	Technician, Instructional Technology									3.0	3.0
71001	Board Member									5.0	5.0
72000	District Superintendent									1.0	1.0
72091	Secretary, Administration									1.0	1.0
72099	Other Clerical Staff, Administration										
73001	Principal, Elementary School					1.0	1.0				2.0
73002	Principal, Middle/Junior High	1.0									1.0
73003	Principal, Senior High				1.0			1.0			2.0
73004	Principal, Other Elementary/Secondary School		1.0	1.0							2.0
73008	Assistant Principal, Elementary					1.0	1.0				2.0
73009	Assistant Principal, Middle/Junior High	1.0									1.0
73010	Assistant Principal, Senior High				1.0			1.0			2.0
73011	Assistant Principal, Other Elementary Secondary School		1.0	1.0							2.0
73091	Secretary, School				1.0						1.0
73094	Office Aide, School	1.0	2.0	1.0		2.0	1.0	2.0			9.0
73095	Receptionist, School			1.0	1.0		1.0	1.0			4.0
73096	Data Entry Operator, School	2.0	1.0	1.0	2.0		1.0	2.0	1.0		10.0
73097	Bookkeeper, School	1.0	1.0	1.0		1.0	1.0	1.0			6.0
75005	Director, Business & Finance									1.0	1.0
75031	Accountant									4.0	4.0
75032	Account Clerk/Payroll Clerk										
76007	Supervisor, Food Services									0.5	0.5
76013	Manager, Food Services		1.0	1.0	1.0	1.0	1.0	1.0			6.0
76023	School Food Service Worker/Assistant	4.0	2.0	3.0	2.0	4.0	5.0	2.0			22.0
76028	Food Service Driver									0.7	0.7
76030	Substitute Food Service Worker										
76091	Secretary, Food Services									0.5	0.5
77008	Coordinator, Central Services									4.0	4.0
77091	Secretary, Central Services									2.0	2.0
77105	Director, Planning, Research & Evaluation								1.0		1.0
77205	Director, Information Services									1.0	1.0
77296	Data Entry Operator, Information Services									1.0	1.0
77301	Deputy Superintendent, Staff Services									1.0	1.0
77312	Teacher On Special Assignment, Staff Services										



Holmes County School Board											
Personnel Distribution											
Fiscal Year 2013-2014											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
77399	Other Clerical Staff, Staff Services									1.0	1.0
77627	Storekeeper/Warehouseman									0.3	0.3
78007	Supervisor, Transportation									0.5	0.5
78024	Mechanic									2.0	2.0
78030	Bus Driver	5.1	4.0	7.0	5.0	5.0	8.5	3.4			38.0
78031	Relief Driver/Substitute										
78034	Other Transportation Personnel										
78091	Secretary, Transportation									0.5	0.5
79025	Head Custodian/Maintenance Unit Manager							1.0			1.0
79026	Custodian	5.0	2.0	4.0	3.0	4.0	7.0	2.0			27.0
79034	Substitute Custodian										
81043	Maintenance Worker/Tradesworker			1.0	1.0	1.0		1.0		7.0	11.0
81050	Other Maintenance Personnel		1.0								1.0
91034	Other Community Services Personnel										
	Total Personnel	61.8	50.1	71.0	51.0	54.0	98.5	56.6	5.1	43.9	492.0
	Students	545.0	386.0	508.0	332.0	329.0	787.0	430.0	30.0		3,347.0
	Ratio of Students to Personnel	8.8	7.7	7.2	6.5	6.1	8.0	7.6	5.9		6.8
	Ratio of Students to Teachers	14.5	13.3	12.7	11.4	12.7	14.8	12.2	14.3		13.1
	Teachers	37.7	29.1	40.0	29.0	26.0	53.0	35.2	2.1	2.9	255.0
	Aides	4.0	5.0	9.0	4.0	8.0	18.0	3.0	1.0		52.0
	Administrative	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	8.0	23.0
	Administrative Support	4.0	4.0	4.0	4.0	3.0	4.0	6.0	1.0	3.5	33.5
	Directors									4.0	4.0
	Other	14.1	10.0	16.0	12.0	15.0	21.5	10.4		25.5	124.5
	Total	61.8	50.1	71.0	51.0	54.0	98.5	56.6	5.1	43.9	492.0

Holmes County School Board

**Personnel - June 30**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Adm - Board Members	5	5	5	5	5	5	5	5	5	5
Administrative - Professional	15	15	15	14	14	13	13	13	15	14
Administrative - Finance Officer	1	1	1	1	1	1	1	1	1	1
Administrative - Superintendent	1	1	1	1	1	1	1	1	1	1
Administrative - Director		5	5	5	5	4	4	4	4	4
Administrative - Manag Info Sys	1									
Administrative Super Secret	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	3	3	3	3	3	4	3	4	4	3
Aide I	9	11	17	14	14	11	10	9	10	11
Aide II	14	15	12	16	13	14	12	11	13	14
Aide III	32	33	28	31	28	31	31	35	29	34
Bus Drivers	38	39	39	39	39	38	37	36	35	38
Certified Day Care	1									
Custodian-10 Mon	16	18	18	19	17	16	16	17	17	17
Custodian-12 Mon	12	12	14	14	14	13	11	10	10	10
Data Entry I	1	1	1	1	1	1	1	1	1	1
Data - District										1
Deliv/Rec Clerk I	1	1	1	1	1	1	1	1	1	1
Drug/Staffing Spec	3	3	3	3	2	2	1	1	1	3
Employment Specialist				1	1	1				
Finance - Accountant	4	4	4	4	4	3	4	4	4	4
Football				1	1	1	1			
Instructional - BA	154	151	164	175	173	159	153	159	164	181
Instructional - MA	107	111	103	96	93	93	99	92	83	79
Instructional - ES	1	1	1	2	4	5	5	4	4	3
Lab Assistant								4	4	4
Lunchroom Workers	34	34	35	35	34	26	27	27	26	27
Maintenance I	2	3	3	4	4	3	3	3	3	4
Maintenance II	8	6	6	5	5	4	4	3	3	8
Mechanic I - Bus	1	1	3	3	3	3	3	3	2	2
Mechanic II - Bus	2	2								
Media Center Assistant	1	1	1	1	1	1	1			
Receptionist	4	4	4	6	6	4	4	4	4	4
Receptionist -2	1	2	2							
ROTC	2	2	2	2	2	2	2	2	2	2
Secretary/Data	10	9	10	10	10	10	10	9	10	9
Secretary - Bethlehem	1	1								
Secretary - Bon Elem	1	1	1	1	1					
Secretary - HCHS	1	1	1	1	1					
Secretary - PDLH	1	1	1	1	1					
Secretary - School	1	1	1	1	1	4	4	4	4	4
Speech Pathologist					1	1	1	1		1
Staffing Specialist									1	
Technology Specialist				1	1	1	3	3	2	3
Workforce Development	1	1	1	1	1					
<b>Total</b>	<b>491</b>	<b>501</b>	<b>507</b>	<b>519</b>	<b>507</b>	<b>477</b>	<b>472</b>	<b>472</b>	<b>464</b>	<b>494</b>
<b>Un-Weighted FTE</b>	<b>3,323</b>	<b>3,356</b>	<b>3,294</b>	<b>3,353</b>	<b>3,343</b>	<b>3,288</b>	<b>3,299</b>	<b>3,215</b>	<b>3,220</b>	<b>3,259</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
NUMBER OF PERSONNEL  
Ten Years

Year	(a) Administrative	(b) Instructional	(c) Support Services	Total Employees	Ratio of Students to Instructional Personnel
2005	30	257	204	491	12.72
2006	34	258	209	501	12.82
2007	34	263	210	507	12.37
2008	33	269	217	519	12.47
2009	33	267	207	507	12.55
2010	31	254	192	477	12.94
2011	30	255	187	472	12.95
2012	30	249	192	471	12.91
2013	30	249	186	465	12.93
2014	32	255	205	492	12.79

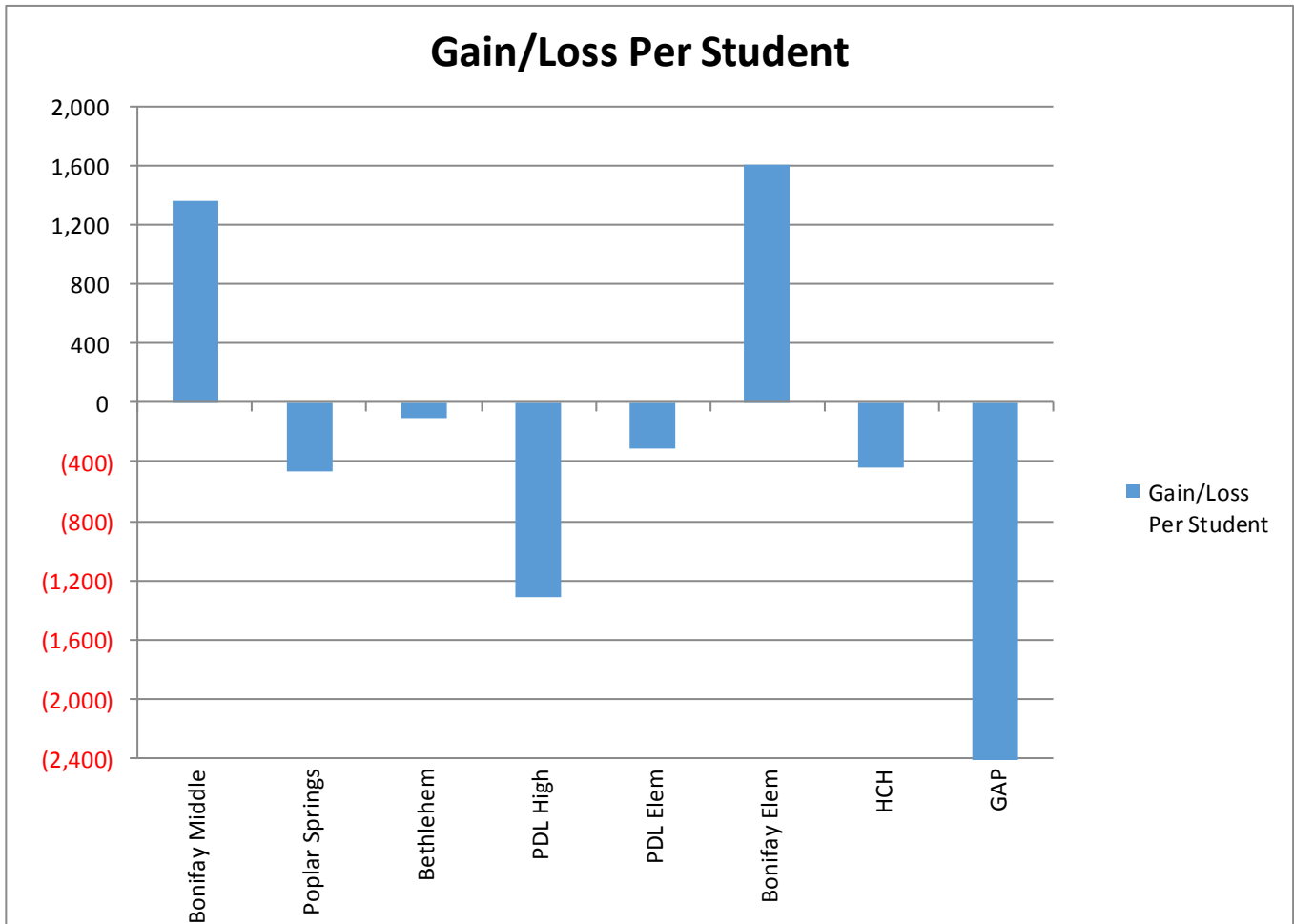
- (a) Superintendent, board members, district administrative, directors, principals, assistant principals,  
(b) Teachers, guidance, psychologists, media specialists, curriculum, other professional instructional staff  
(c) Aides, bus drivers, food service workers, maintenance, clerical, etc.

## Profitability, Transportation, Projects

# General Fund - Operational Gain/Loss

FY 2013-2014

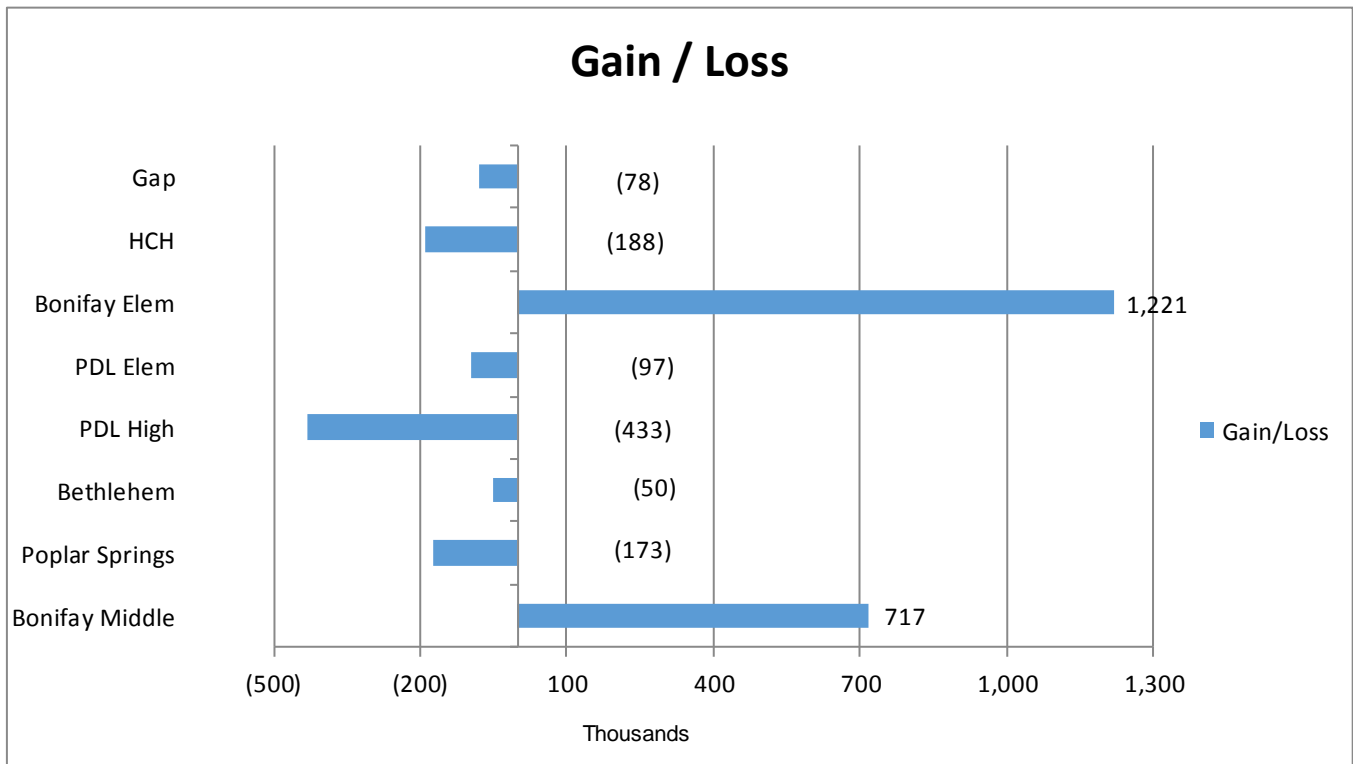
	FTE	Revenue	Expenses	Gain (Loss)	Per Student
Bonifay Middle	526.00	3,556,333	2,839,182	717,151	1,363
Poplar Springs	373.00	2,521,887	2,694,932	(173,045)	(464)
Bethlehem	499.00	3,373,784	3,423,709	(49,925)	(100)
Ponce de Leon High	329.00	2,224,399	2,656,955	(432,556)	(1,315)
Ponce de Leon Elem	318.00	2,150,027	2,247,154	(97,127)	(305)
Bonifay Elem	758.00	5,124,906	3,903,724	1,221,182	1,611
Holmes Co High	432.00	2,920,791	3,108,944	(188,153)	(436)
GAP	26.00	175,788	253,803	(78,015)	(3,001)
<b>Total</b>	<b>3,261.00</b>	<b>22,047,915</b>	<b>21,128,403</b>	<b>919,512</b>	



# General Fund - Operational Gain/Loss

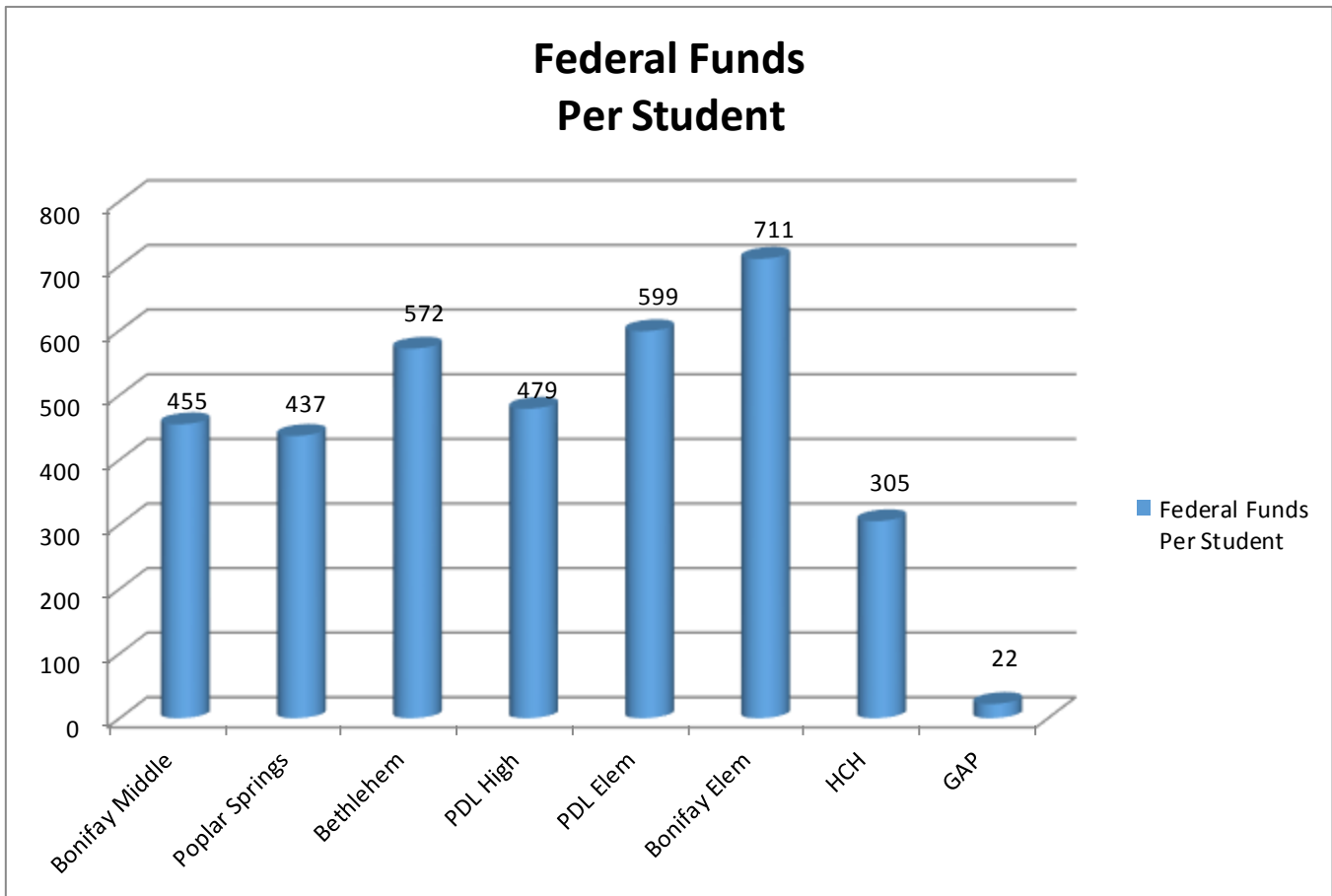
FY 2013-2014

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<b>Total</b>	<b>3,261.00</b>	<b>22,047,915</b>	<b>21,128,403</b>	<b>919,512</b>	



## Federal Funds - Expenditures Per Student FY 2013-2014

	FTE	Expenses	Per Student
Bonifay Middle	526.00	239,202	455
Poplar Springs	373.00	162,848	437
Bethlehem	499.00	285,563	572
Ponce de Leon High	329.00	157,538	479
Ponce de Leon Elem	318.00	190,355	599
Bonifay Elem	758.00	538,924	711
Holmes Co High	432.00	131,677	305
GAP	26.00	581	22
<b>Total</b>	<b>3,261.00</b>	<b>1,706,688</b>	<b>523</b>



Holmes County School Board  
2014-2015  
General Estimated Appropriations

		2015	Percent
Personnel (less grant funding)	Item A	20,228,314	82.68%
Insurances	Item B	541,477	2.21%
Cost Centers	Item C	372,033	1.52%
Contracted/Miscellaneous Services	Item D	638,000	2.61%
Categorical/Grants	Item E	620,399	2.54%
Energy/Utilities	Item F	1,114,000	4.55%
Other	Item G	952,500	3.89%
<b>Total</b>		<b>24,466,723</b>	<b>100.00%</b>

General Estimated Appropriations

Description	2015		
Personnel (less grant funding):	Item A		20,228,314
Insurances:	Item B		
Workers Comp			147,773
Liability			393,704
Principals' Budgets	Item C		372,033
Contracted/Miscellaneous Services:	Item D		182,800
Contracts & Conventions			55,000
Substitute Personnel			273,500
Health Department			55,800
Administrative Dues			25,400
Computer Services			32,500
Rentals			4,000
Telephone			9,000
Categorical/Grants:	Item E		
Instructional Material (Media)			13,937
Library			25,000
School Accreditation			5,000
Science Lab Materials			3,809
Band			3,000
Reading - FEFP - less personnel			10,000
Instructional Material			242,654
Public Technology			45,000
ESE Contracted Services			116,000
School Improvement			16,000
Pre-K - less personnel			16,000
Edgenuity			44,000
Teacher Lead			53,999
Local Funding for ESE			7,000
Miscellaneous			19,000
Energy/Utilities:	Item F		
Utilities (Water, Sewage, etc)			197,000
Electric			840,000
Gas and Diesel - plant operation			77,000
Other:	Item G		
Supplies			12,600
Equipment & Software			18,400
Transportation (less personnel costs)			484,500
Maintenance (less personnel costs)			437,000

Total

**24,466,723**



			4,012,286.79	3,354,451.08	3,121,082.01	3,447,173.65		
General Fund								
Project 0000								
			Full year	Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.30.2013	< 06.29.2014	2014-2015	Current year analysis
Instructional services								
5100	310	professional services	244,964.00	83,399.80	2,931.50	56,328.59	55,000	sheriff, 19,999; chipola, 26,920 (dual enrollment); performance matters, 2,877; chemical addictions 3,900
5100	331	in county travel						
5100	332	out of county travel	600.00	11,532.49	7,291.68	1,821.85	2,500	
5100	350	repairs and maintenance		13.27	262.24			
5100	360	rentals	46.96	40.00		108.00		
5100	372	postage						
5100	390	other purchased service	6,346.25	10,592.49	3,227.42			
5100	510	supplies	637.50	648.92	2,000.38	128.43		
5100	520	textbooks			198.77	14.55		
5100	521	state textbooks						
5100	522	local textbooks		108.10				
5100	570	food	19.35					
5100	622	non capitalized a v materials		36.18	969.92	4,304.16		hdtv, bethlehem
5100	641	furn. fixtures & equip-capital			21,431.50			
5100	643	computer hardware-capital				1,065.78		badge printer
5100	644	computer hardware-noncapital				717.99		
5100	652	motor vehicles other than bus						
5100	692	non capitalized software			18,376.00			
5100	700	other expenses						
5100	730	dues and fees				1,232.10		
5100	732	dues and fees -paec						
5100	750	substitutes	108,494.91	137,343.84	182,264.36	190,505.48	195,000	
5100	790	misc expenses		103.66				
5200	310	professional services	380.00	380.00	62.00	8,871.80		alpha omega
5200	330	travel						
5200	331	in county travel	813.63		83.66	83.66		
5200	332	out of county travel						
5200	390	other purchased service		224.00				
5200	510	supplies						
5200	750	substitutes	7,726.52	9,894.43	5,647.93			
5300	332	out of county travel	1,777.05		1,115.56	5,250.00	6,000	pdlh fccla travel
5300	360	rentals						
5300	460	diesel fuel						
5300	644	computer hardware-non cap			598.56			
5300	750	substitutes	5,846.37	9,855.08	18,087.33	12,294.81	15,000	
5500	331	in county travel						
Other Instruction								
5900	644	computer hardware-noncapital			1,596.00			

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Guidance								
6100	310	professional services						
6120	750	substitutes	54.80					
6130	310	professional services	55,000.00	55,000.00	55,000.00	43,275.00	55,000	health dept contract
6150	310	professional services			6,614.00			
6150	691	software-capital				6,722.00	7,000	parent notification system
Media								
6200	310	professional services		503.75				
6200	350	repairs and maintenance	300.64	12,183.19	8,491.21	6,482.63	5,500	district copier xpense
6200	360	rentals	8,580.18	494.93		468.69		
6200	510	supplies	1,135.33	1,349.10	660.00	600.00	1,000	district copier xpense
6200	590	other materials & supplies		25.98				
6200	610	library books						
6200	641	furn. fixtures & equip-capital		29,610.00	7,990.00			
6200	644	computer hardware-noncapital				34.19		
6200	692	non capitalized software						
6200	750	substitutes	473.25	294.00	8.50	627.00	800	
Curriculum								
6300	332	out of county travel	540.50					
6300	370	regular telephones						
6300	750	substitutes	20.09	141.54				
Staff Training								
6400	310	professional services			275.00			
6400	331	out of county travel		70.00				
6400	332	out of county travel		792.26	1,461.25	350.00		
6400	750	substitutes				312.75	500	
Instructional Technology								
6500	310	professional services	8,618.40			16,200.00		edgenuity
6500	332	out of county travel	550.35					
6500	372	postage		82.29				
6500	510	supplies				458.97		
6500	644	computer hardware-non capital	54.16					
6500	691	capitalized software		3,078.00				
6500	692	non capitalized software			3,078.00	3,078.00	3,000	school sites web hosting
School board								
7100	310	professional services	454.56		507.24			
7100	332	out of county travel			2,204.62	2,661.66		
7100	360	rentals						
7100	510	supplies			25.90	72.17		
7100	642	furn, fixt. & equip non-capi.	82.74					
7100	730	dues and fees	9,999.00	9,749.00	10,339.00	10,899.00	10,500	

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Superintendent								
7200	310	professional services	1,076.49	1,706.49	1,706.49			
7200	332	out of county travel	497.08	530.92	3,475.64	4,516.18	4,000	
7200	350	repairs and maintenance	8.75	108.26	181.73	147.84		
7200	360	rentals	116.03			21.88		
7200	372	postage				57.65		
7200	510	supplies	475.05	724.40	1,066.36	1,229.28	1,500	
7200	622	non capitalized a v materials		346.93	636.32			
7200	642	furn, fixt. & equip non-capi.	642.10		971.22	454.93		
7200	644	computer hardware-non capital			1,316.48	336.46		
7200	730	dues and fees	6,250.00	6,250.00	6,545.00	6,696.10	6,800	
School administration								
7300	310	professional services	4,633.32	3,966.18	3,499.15	2,164.15	2,000	
7300	332					102.00		
7300	350				1,165.50			
7300	510	supplies			181.20			
7300	644	computer hardware-non capital		231.88		549.00		
7300	750	substitutes		307.03	1,095.00	9,425.46	9,000	
Fiscal serv								
7500	310	professional services	19,471.67	22,702.79	17,261.19	28,088.35	24,000	gateway; gasb actuary; printer maint
7500	331	in county travel						
7500	332	out of county travel	1,010.79	1,446.78	1,462.10	986.61	1,600	
7500	350	repairs and maintenance	20.15	86.18	89.85	99.98		
7500	360	rentals	2,550.60	2,447.30	2,436.84	2,444.64	2,500	
7500	372	postage	4,000.00	2,000.00	4,000.00	2,000.00	4,000	
7500	390	misc expenses	4,800.00	5,122.76	336.00	700.00	1,200	
7500	510	supplies	4,826.89	2,776.66	4,104.63	1,248.65	1,600	
7500	622	non capitalized a v materials			226.98			
7500	641	furn. fixtures & equip-capital						
7500	642	furn, fixt. & equip non-capi.	196.15	216.99	556.39			
7500	643	computer hardware - capital		4,266.44				
7500	644	computer hardware-non capital	139.00	47.98	38.69			
7500	692	non capitalized software	96.28	369.39	75.00	99.45	400	
7500	710	redemption of principal		25.45				
7500	720	interest		62.40				
7500	730	dues and fees	200.00	200.00	14.85	555.00	600	
7500	750	substitutes	336.00					
7500	790	misc expenses	1,411.13	(493.00)		49.24		
7600	372	postage						
7600	510	supplies						
7600	570	food				(0.00)		

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Central services								
7700	310	professional services	79,698.64	76,692.39	127,572.06	78,989.45	80,000	student recds 30,598; finger print, background ck 4.611; audit 4,500; finger print 8,990; nwrdr, gateway stdnt recds 12,306; paec member 9,443
7700	312	other attorney fees						
7700	311	school board attorney	6,500.00	5,665.00	9,290.00	6,260.00	6,500	attorney
7700	330	travel	124.25					
7700	332	out of county travel	590.53	1,497.04	703.24	6,432.40	6,500	
7700	350	repairs and maintenance	2.30	440.30	1,380.82	3,364.88	4,000	
7700	360	rentals	981.68	665.92	665.92	1,102.12	1,500	
7700	371	telephones			110.80			
7700	372	postage	953.05			41.02		
7700	373	data communication lines	2,132.33	3,097.93	3,152.42	53.32		
7700	390	other purchased service	3,636.30	886.81	997.24	112.00		
7700	450	gasoline				10.01		
7700	510	supplies	7,322.27	6,741.13	16,216.37	1,098.77	1,500	
7700	590	other supplies				245.19		
7700	641	furn, fixt. & equip capi.				5,442.00	5,000	
7700	642	furn, fixt. & equip non-capi.	357.60		744.99	898.87	1,000	
7700	643	computer hardware - capital	1,206.58	3,448.11	1,099.98	1,792.62	2,000	
7700	644	computer hardware-non capit		444.73	3,106.86	369.97		
7700	650	motor vehicles				20,599.00		
7700	652	motor vehicles other than bus	3,600.00					
7700	692	non capitalized software		87.81		66.41		
7700	730	dues and fees	3,063.83	1,738.00	3,797.10	7,153.70	7,500	
7700	731	dues and fees - profess organ	2,850.00	2,850.00	2,850.00			
7700	750	substitutes	7,389.00	2,958.00	4,209.00	1,995.00	2,000	
7700	790	misc expenses		1,474.16	468.38	142.61		

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Transportation								
7800	310	professional services	5,860.47	6,315.75	13,631.11	3,966.00	4,000	
7800	332	out of county travel	272.26	62.00	240.00	5,789.14	6,000	
7800	350	repairs and maintenance	3,886.05	12,316.73	5,379.96	54,081.69	50,000	
7800	360	rentals	1,499.33	1,586.59	1,262.65	1,393.79	2,000	
7800	380	public utility services				81.00		
7800	385	garbage	117.00					
7800	420	bottled gas		25.50		46.50		
7800	450	gasoline	41,840.74	44,701.46	47,911.28	57,612.32	60,000	
7800	460	diesel fuel	167,617.91	192,886.23	197,926.21	188,211.37	198,000	
7800	510	supplies	6,213.91	12,163.36	22,957.94	13,375.91	15,000	
7800	530	periodicals		108.64				
7800	540	oil and grease	9,072.57	8,653.14	5,443.42	10,216.61	11,000	
7800	550	repair parts	78,485.31	41,094.08	64,567.38	92,153.36	90,000	
7800	560	tires and tubes	22,896.68	28,730.22	22,720.43	31,884.06	32,000	
7800	621	capitalized a v materials		1,108.69				
7800	622	non capitalized a v materials	615.36	938.44	217.96			
7800	641	furn. fixtures & equip-capital	1,400.00		2,899.00	2,351.33	2,500	
7800	642	furn, fixt. & equip non-capi.	1,567.32	499.00	369.98	1,164.44	3,000	
7800	643	computer hardware - capital	1,747.44	2,175.69		1,018.08		
7800	644	computer hardware-non capita	168.35	974.68		1,425.58		
7800	650	motor vehicles		25,419.00				
7800	651	buses				241,005.83		recorded in debt service
7800	652	motor vehicles				3,500.00		
7800	691	capitalized software		1,695.00				
7800	730	dues and fees	742.79	8,587.79	9,023.22	10,706.63	11,000	fuel tax refund
7800	750	substitutes	25,589.80	32,229.53	21,966.15	32,273.84	34,000	

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Operation of plant								
7900	240	Workers Comp	289,864.00	145,239.00	153,288.00	136,946.00	147,773	
7900	310	professional services	11,778.82	11,929.69	38,727.58	50,926.12	55,000	aquatron 4,439; water spigot 6,370; walker septic 30,148;cross country extern 6,191
7900	320	insurance & bond premiums	294,075.22	431,952.10	446,837.00	396,329.92	393,704	
7900	350	repairs and maintenance	3,565.00	1,753.01	5,897.00	6,055.44	6,000	
7900	360	rentals	200.00		51.30	1,530.37		
7900	370	regular telephones	33.15					
7900	371	telephones	14,643.63	5,218.63	4,367.06	8,898.83	9,000	
7900	372	postage						
7900	373	data communication lines	15,944.68	4,295.72	5,179.81	6,414.57	6,500	
7900	380	public utility services	125,924.25	141,417.81	133,295.33	123,608.31	132,000	city of bonifay 71,266; city of pdl 51,222
7900	384	sewage	25,415.18	27,652.00	2,479.50			walker
7900	385	garbage	40,918.49	32,716.48	46,637.34	52,087.37	55,000	waste management
7900	390	other purchased service	12,064.97	11,548.75	12,724.00	7,534.00	10,000	exterminators
7900	420	bottled gas	84,794.10	49,808.34	51,005.64	48,660.25	75,000	
7900	430	electricity	956,915.45	828,491.99	818,093.99	823,397.45	840,000	
7900	450	gasoline	2,955.94		129.00			
7900	460	diesel fuel	4,955.28	5,380.41	1,257.98	1,955.05	2,000	
7900	510	supplies	9,889.97	5,153.22	3,280.05	10,148.85	7,000	
7900	540	oil and grease		5.09		65.58		
7900	550	repair parts	536.06			61.43		
7900	641	furn. fixtures & equip-capital	5,019.52		16,074.00			
7900	642	furn, fixt. & equip non-capi.		646.62				
7900	730	dues and fees	5,300.00	3,570.00	650.00	680.00		
7900	750	substitutes	9,280.08	16,410.72	18,716.76	16,101.43	18,000	

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Maintenance of plant								
8100	310	professional services	29,655.50	42,259.17	42,589.21	26,797.39	30,000	
8100	319	other professional services						
8100	320	insurance & bond premiums			1,656.08			
8100	332	out of county travel		60.64				
8100	350	repairs and maintenance	237,275.31	163,183.45	152,177.19	211,411.05	220,000	heritage floors 19,170 (gym floor); middlebrooks 61,343 (p/s sewege); quality mechanical 46,338 (a/c work); simplex grinnell 25,049;roller industrial 11,739; pump & process equip 8,868; waynes heating 5,840; modern tech 4,950
8100	360	rentals	18,824.81	20,823.81	21,839.59	22,152.06	23,000	williams scotsman
8100	372	postage						
8100	380	public utility services						
8100	384	sewage						
8100	385	garbage		3,778.70				water & waste specialties
8100	390	other purchased service	3,228.75	1,319.50	5,000.00			modern tech
8100	420	bottled gas		25.50		47,903.62		
8100	450	gasoline		77.59	131.53			
8100	460	diesel fuel			66.46			
8100	500	supplies				35.68		
8100	510	supplies	162,601.11	136,640.40	112,696.10	140,802.15	142,000	
8100	520					160.00		
8100	540	oil and grease			3.39			
8100	550	repair parts	1,383.67	1,401.43	1,472.23	1,466.10	2,000	
8100	560	tires and tubes		47.50	563.96			
8100	590	other materials & supplies				1,496.50	2,000	
8100	620	audio-visual materials						
8100	622	non capitalized a v materials		359.00		49.00		
8100	630	building & fixed equipment						
8100	640	furniture,fixtures & equipment						
8100	641	furn. fixtures & equip-capital		3,895.00		1,200.00	5,000	
8100	642	furn, fixt. & equip non-capi.	24,422.95	2,225.05	6,130.61	2,157.65		
8100	643	computer hardware - capital				5,185.00	5,000	
8100	644	computer hardware-non capital		11,249.00		1,395.00		
8100	650	motor vehicles			7,300.00	6,000.00		
8100	660	land						
8100	680	remodeling				96,964.30	8,000	re michel 85,879; mayer electric 11,913
8100	730	dues and fees		589.46	390.30	387.35		
8100	750	substitutes	1,513.25	4,050.00		1,587.62		
8100	790	misc expenses						

General Fund								
Project 0000								
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Full year 06.30.2013	Part year thru < 06.29.2014	Budget 2014-2015	Current year analysis
Administrative Technology Services								
8200	332					199.28		
8200	643				2,250.01			
Community services								
9100	390	other purchased service						
9100	510	supplies		320.94				
Transfer of funds								
9700	900	transfers						
9700	910	transfers to general fund						
9700	940	transfers to special revenue						
9700	970	transfers to internal service		275,000.00				
			3,399,255	3,354,451	3,121,082	3,584,120	3,245,977	