

Holmes County School Board

Tentative Budget 2011-2012

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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
- 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 18% 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 71% 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 \$385.41 per UFTE. Holmes County Schools receives an approximate additional 936 thousand dollars to attain this funding level. The Supplemental Discretionary Millage allocation is determined by computing the level of funding needed to equalize the local millage funding with the state average. The funds may be used for any lawful educational purpose. The maximum millage for this levy is 0.250 mills. 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, and Maintenance of Plant.

- ◇ 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.

Basis of accounting refers to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Generally accepted accounting principles require the use of the modified accrual basis of accounting for governmental funds. This means the revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Proprietary and fiduciary funds utilize the "full accrual" basis of accounting. That is, revenues and expenses are recognized when they occur, regardless of the timing of the related cash flows.

The Holmes County Schools use the modified accrual for the governmental funds (general, special revenue, debt service, and capital projects).

Most grants accounted for in the special revenue funds require the expenditure of funds as the primary determinant of eligibility for funding. Therefore, the date of expenditure becomes the point of revenue recognition for the grant. An encumbrance system which charges each purchase order, contract, or salary commitment to an appropriation is used as part of the budgetary accounting system. These transactions cease to be encumbrances when paid, canceled, or when the actual liability is recorded.

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 assets 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.

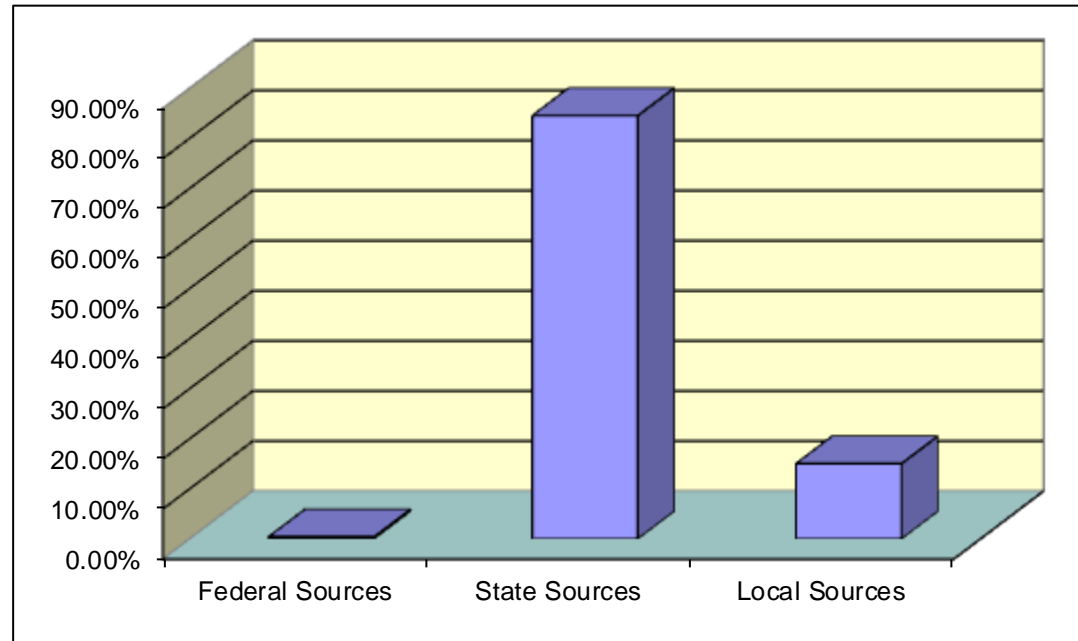
One of the primary differences between the government-wide statements and the fund financial statements is the measurement focus and basis of accounting. The government-wide statements reflect the economic resources measurement focus and the full accrual basis of accounting, while the fund financial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

	2010-2011 Actual Revenue		2011-2012 Projected Revenue	
Federal Sources	95,000	0.5%	95,000	0.4%
State Sources	18,670,897	85.5%	17,877,318	84.5%
Local Sources	3,074,509	14.1%	3,182,969	15.0%
Totals	21,840,406	100.1%	21,155,287	99.9%



Analysis of FEFP First Calculation

	<u>2010-11</u>	<u>2011-12</u>	<u>Difference</u>
Base Funding	11,407,582	11,007,149	(400,433)
Declining Enrollment	0	8,639	8,639
Sparsity	1,792,126	1,743,919	(48,207)
Safe Schools	106,808	102,605	(4,203)
.748 Millage Compression	972,818	936,142	(36,676)
.250 Millage Compression	325,142	0	(325,142)
Supplemental Academic	721,398	690,530	(30,868)
Reading Allocation	192,160	184,435	(7,725)
ESE Guaranteed Allocation	1,082,013	1,083,717	1,704
ARRA Stabilization	963,759		(963,759)
DJJ Supplemental	38,553	43,514	4,961
Instructional Materials	271,069	258,970	(12,099)
Student Transportation	707,021	684,063	(22,958)
Teacher Lead	41,694	39,933	(1,761)
Virtual Education		3,742	
State Adjustments		0	0
Gross	18,622,143	16,787,358	(1,834,785)
Required Local Effort	(2,473,602)	(2,387,752)	85,850
Net State and Federal FEFP	<u>16,148,541</u>	<u>14,399,606</u>	<u>(1,748,935)</u>
Class Size Reduction	3,270,966	3,269,074	(1,892)
School Recognition and Lottery	70,149	63,638	(6,511)
Total State and Federal Funding	<u>19,489,656</u>	<u>17,732,318</u>	<u>(1,757,338)</u>
Required Local Effort	2,473,602	2,387,752	(85,850)
Local Discretionary - .748	338,131	332,348	(5,783)
Local Discretionary - .250	113,012		(113,012)
Total Local Funding	<u>2,924,745</u>	<u>2,720,100</u>	<u>(204,645)</u>
Total Funding	<u>22,414,401</u>	<u>20,452,418</u>	<u>(1,961,983)</u>

Analysis of FEFP Second Calculation

	2010-11	2011-12	Difference
Base Funding	11,407,582	11,007,149	(400,433)
Declining Enrollment	0	8,639	8,639
Sparsity	1,792,126	1,755,099	(37,027)
Safe Schools	106,808	102,605	(4,203)
.748 Millage Compression	972,818	914,518	(58,300)
.250 Millage Compression	325,142	0	(325,142)
Supplemental Academic	721,398	690,530	(30,868)
Reading Allocation	192,160	184,435	(7,725)
ESE Guaranteed Allocation	1,082,013	1,083,717	1,704
ARRA Stabilization	963,759	0	(963,759)
DJJ Supplemental	38,553	43,514	4,961
Instructional Materials	271,069	258,970	(12,099)
Student Transportation	707,021	684,063	(22,958)
Teacher Lead	41,694	39,933	(1,761)
Virtual Education		3,766	3,766
Gross	18,622,143	16,776,938	(1,845,205)
Required Local Effort	(2,473,602)	(2,430,285)	43,317
Proration		(2,185)	(2,185)
Net State and Federal FEFP	<u>16,148,541</u>	<u>14,344,468</u>	<u>(1,801,888)</u>
School Recognition and Lottery	70,149	63,638	(6,511)
Class Size Reduction	3,270,966	3,269,074	(1,892)
Total State and Federal Funding	<u>19,489,656</u>	<u>17,677,180</u>	<u>(1,810,291)</u>
Required Local Effort	2,473,602	2,430,285	(43,317)
Local Discretionary - .748	338,131	334,164	(3,967)
Local Discretionary - .250	113,012	0	(113,012)
Total Local Funding	<u>2,924,745</u>	<u>2,764,449</u>	<u>(160,296)</u>
Total Funding	<u><u>22,414,401</u></u>	<u><u>20,441,629</u></u>	<u><u>(1,972,772)</u></u>

Summary of Revenues And Appropriations General Fund

	2009-10 Actual	2010-11 Projected Results	2011-12 Tentative Budget
Revenues			
Federal	135,233	95,000	95,000
State			
Florida Education Finance Program	15,154,590	15,184,782	14,399,606
Other Categorical Programs	3,470,079	3,341,115	3,332,712
Miscellaneous State Revenue	16,264	145,000	145,000
Total State Revenues	18,640,934	18,670,897	17,877,318
Local			
Property Tax	2,847,371	2,692,559	2,720,100
Miscellaneous Local Revenues	566,246	381,950	462,869
Total Local Revenues	3,413,617	3,074,509	3,182,969
Total Revenues	22,189,783	21,840,406	21,155,287
Transfers	731,195	705,000	115,000
Total Revenues and Transfers	22,920,978	22,545,406	21,270,287
Fund Balance From Prior Year	1,196,475	1,895,185	2,272,122
Total Revenues & Other Sources	24,117,453	24,440,591	23,542,409
Appropriations			
Salaries	13,699,372	13,494,658	14,293,604
Fringe Benefits	3,972,746	4,386,859	3,823,065
Non-Personnel	4,035,151	4,211,952	3,990,709
Total Appropriations	21,707,269	22,093,469	22,107,378
Transfers	515,000	75,000	102,000
Total Appropriations and Transfers	22,222,269	22,168,469	22,209,378
Fund Balance - End of Year	1,895,185	2,272,122	1,333,031
Total Appropriations & Other Sources	24,117,453	24,440,591	23,542,409

General Fund Statement of Revenue

	2010-2011 Revenue	2011-2012 Projected Rev	Over (Under)
Federal Sources:			
Federal	95,000	95,000	0
Total Federal Sources	95,000	95,000	0
State Sources:			
FEFP	15,184,782	14,399,606	(785,176)
Class Size Reduction	3,270,966	3,269,074	(1,892)
School Recognition	70,149	63,638	(6,511)
Miscellaneous	145,000	145,000	0
Total State Sources	18,670,897	17,877,318	(793,579)
Local Sources:			
RLE	2,278,191	2,387,752	109,561
Discretionary Local Effort	414,368	332,348	(82,020)
Interest Income	66,950	66,950	0
Indirect Cost Rate	97,500	97,500	0
Miscellaneous Local	217,500	298,419	80,919
Total Local Sources	3,074,509	3,182,969	108,460
Total Revenue	21,840,406	21,155,287	(685,119)
Other Sources:			
Transfers In - Capital Outlay	705,000	115,000	(590,000)
Beginning Fund Balance	1,895,185	2,272,122	376,937
Total Revenues and Fund Balance	24,440,591	23,542,409	(898,182)

Funds Increase
Per First Calculation
2011-2012

	Actual 2010-11	Potential Funding 2011-12	Difference
FEFP	16,148,541	14,399,606	(1,748,935)
Class Size Reduction	3,270,966	3,269,074	(1,892)
School Recognition	70,149	63,638	(6,511)
Total State and Federal Funding	<u>19,489,656</u>	<u>17,732,318</u>	<u>(1,757,338)</u>
Required Local Effort	2,473,602	2,387,752	(85,850)
Discretionary Local Effort - .748	338,131	332,348	(5,783)
Discretionary Local Effort - .250	113,012	0	(113,012)
Total Local Funding	<u>2,924,745</u>	<u>2,720,100</u>	<u>(204,645)</u>
Total Funding	<u><u>22,414,401</u></u>	<u><u>20,452,418</u></u>	<u><u>(1,961,983)</u></u>

**General Fund
Expenses
Summary By Function**

	2008-2009 Expenses	2009-2010 Expenses	2010-2011 Expenses
Functions:			
Instruction	13,181,629	12,062,978	12,268,580
Pupil Personnel Services	539,604	537,209	537,612
Instructional Media Services	604,945	592,250	587,105
Instructional Curriculum Serv	262,862	175,891	123,777
Instructional Staff Training	360,647	192,748	200,757
Instruction Technology	231,367	133,096	169,412
Board of Education	173,279	174,901	193,025
General Administration	174,501	169,761	168,178
School Administration	2,056,552	1,767,796	1,895,821
Facilities Acquisition & Construction	0	0	0
Fiscal Services	291,362	283,854	325,493
Central Services	692,954	632,125	608,810
Pupil Transportation Services	1,285,544	1,675,355	1,329,960
Operation of Plant	2,709,621	2,499,301	2,685,316
Maintenance of Plant	658,216	803,245	997,653
Community Services	3,818	6,759	1,970
Totals	23,226,901	21,707,268	22,093,469
Transfers	563,000	515,000	75,000
Fund Balance	1,196,475	1,895,185	2,272,122
Total Appropriations and Fund Balances	24,986,376	24,117,453	24,440,591

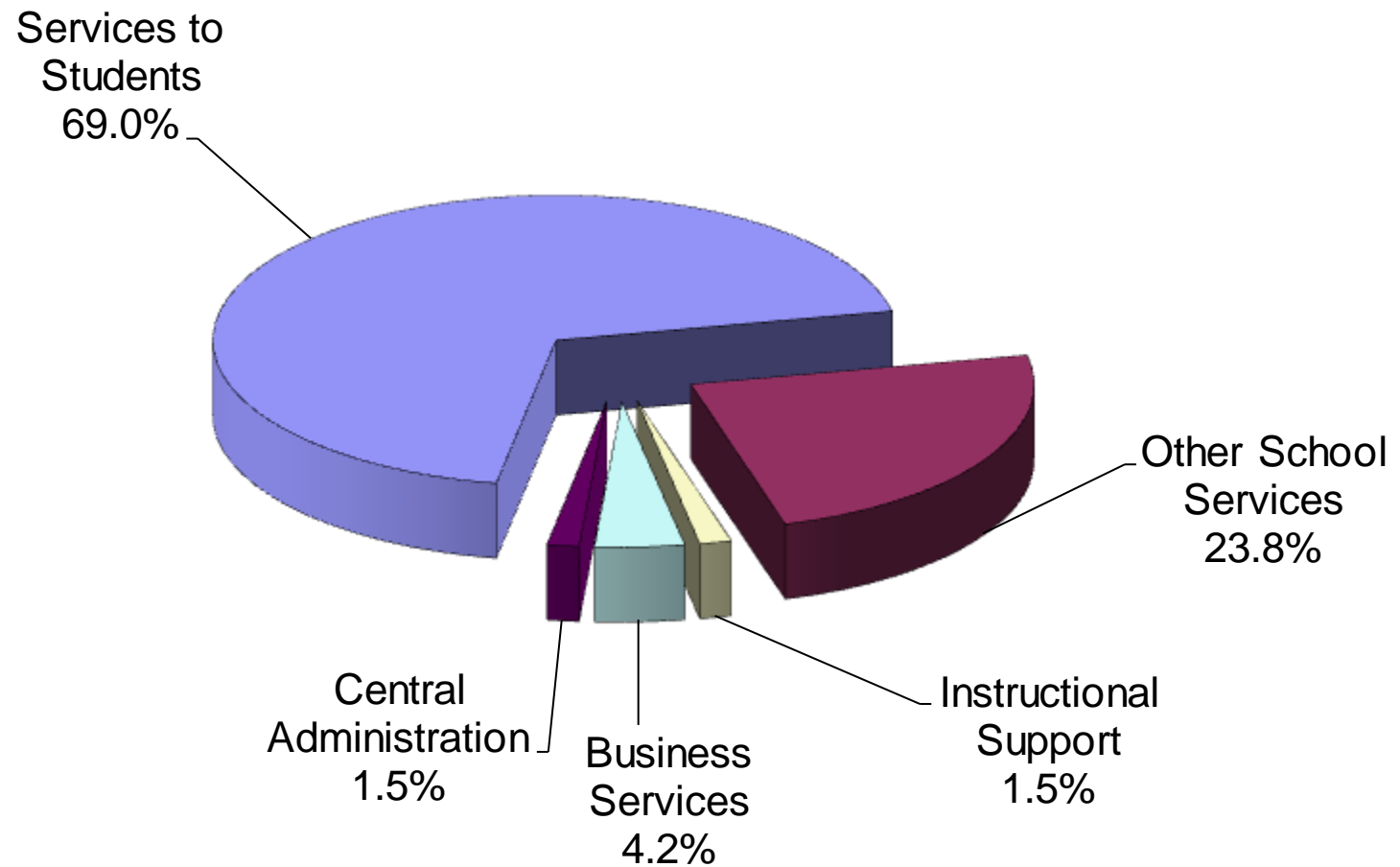
**General Fund
Appropriations
Summary By Function**

	2011-2012 Proposed
Functions:	
Instruction	12,715,906
Pupil Personnel Services	526,758
Instructional Media Services	566,059
Instructional Curriculum Serv	162,157
Instructional Staff Training	176,693
Instructional Technology	109,576
Board of Education	173,590
General Administration	164,518
School Administration	1,740,171
Facilities Acquisition & Construction	0
Fiscal Services	328,537
Central Services	591,364
Pupil Transportation Services	1,322,404
Operation of Plant	2,663,532
Maintenance of Plant	864,113
Community Services	2,000
Totals	22,107,378
Transfers	102,000
Fund Balance	1,333,031
Total Appropriations and Fund Balances	23,542,409

Where Does The Money Go?

School Level Services		
Teaching	12,715,906	57.5%
Student Services	1,094,817	5.0%
Instructional Technology	109,576	0.5%
Transportation	1,322,404	6.0%
Direct Services To Students	<u>15,242,703</u>	69.0%
Custodial	2,663,532	12.0%
School Administration	1,740,171	7.9%
Repair and Maintenance	864,113	3.9%
Other School Services	<u>5,267,816</u>	23.8%
School Level Services	<u>20,510,519</u>	92.8%
Curriculum & Staff Development		
Curriculum Development	162,157	0.7%
Staff Training	176,693	0.8%
Total Instructional Support	<u>338,850</u>	1.5%
Business Services		
Fiscal Services	328,537	1.5%
Central Services	591,364	2.7%
Total	<u>919,901</u>	4.2%
Central Administration		
Board of Education	173,590	0.8%
General Administration	164,518	0.7%
Total	<u>338,108</u>	1.5%
Total Appropriations	<u><u>22,107,378</u></u>	100.0%

Where Does The Money Go?



Holmes County School Board
Educational Funding Elements
2011-2012

Funding Elements	2011	2012
FEFP BSA (Base Student Allocation)	3,623.76	3,479.22
DCD (District Cost Differential)	0.9120	0.9194
UFTE (Unweighted FTE)	3,301.27	3,291.29
WFTE (Weighted FTE)	3,451.75	3,441.03
Tax Roll	467,672,298	465,357,955
Total Millage	6.485	6.226
RLE (Required Local Effort)	5.487	5.478
Prior Period Funding Adjustment Millage	0.000	0.038
DLE (Discretionary Local Effort - Operating)	0.748	0.748
Discretionary Critical Needs - Operating	0.250	0.000
Capital Outlay	0.000	0.000
Total Operating Budget Revenue	21,840,406	21,155,287
Total Operating Budget State Revenue	18,670,897	17,877,318
Total Operating Budget Local Revenue	3,074,509	3,182,969

Special Revenue
Debt Service
Capital Projects

Special Revenue

	2011-2012 Budget	Federal	Food Service
Federal Sources:			
Federal Through State	4,474,547	3,359,328	1,115,219
State Sources:			
State	23,320	0	23,320
Local Sources:			
Local	375,037	0	375,037
Total Revenue	4,872,904	3,359,328	1,513,576
Transfers In	102,000		102,000
Fund Balance - 07/01/11	305,700	0	305,700
Total Revenues and Fund Balance	5,280,604	3,359,328	1,921,276
Appropriations:			
Salaries	2,268,545	1,785,485	483,060
Benefits	622,441	422,378	200,063
Purchase Services	346,019	339,794	6,225
Energy Services	0	0	0
Materials and Supplies	1,140,132	242,529	897,603
Capital Outlay	412,615	393,847	18,768
Other Expense	183,773	175,295	8,478
Total Appropriations	4,973,525	3,359,328	1,614,197
Fund Balance - 06/30/12	307,079	0	307,079
Total Appropriations and Fund Balance	5,280,604	3,359,328	1,921,276

Debt Service

	2010-2011 Projected	2011-2012 Budget	SBE/COBI Bonds	Other Debt Service
State Sources:				
Racing Commission Funds	209,250	209,250		209,250
CO&DS	87,980	90,800	90,800	
Local Sources:				
Proceeds from Loan	670,000			
Interest	9,500	9,850		9,850
Total Revenues	976,730	309,900	90,800	219,100
Transfers In				
Fund Balance	932,469	813,088	21,500	791,588
Total Revenues and Fund Balance	1,909,199	1,122,988	112,300	1,010,688
Appropriations:				
Redemption of Principal	817,438	180,954	55,000	125,954
Interest	68,673	56,535	35,788	20,748
Total Appropriations	886,111	237,489	90,788	146,702
Transfers Out	210,000	210,000		
Fund Balance	813,088	675,499	21,513	863,986
Total Appropriations and Fund Balance	1,909,199	1,122,988	112,300	1,010,688

Holmes County School Board
 Refinanced Loan
 Schedule of Maturities of Indebtedness

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

Date	Payment	Interest	Principal Payment	Principal Balance
04/18/2011				670,000.00
04/30/2012	146,701.51	20,747.53	125,953.98	544,046.02
04/30/2013	146,701.51	16,847.18	129,854.33	414,191.69
04/30/2014	146,701.51	12,826.05	133,875.46	280,316.23
04/30/2015	146,701.51	8,680.40	138,021.11	142,295.12
04/30/2016	146,701.51	4,406.39	142,295.12	0.00

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

Date issued	07/01/2001	Rate	4.96% average
Amount	1,115,000.00	Payments Due	Semiannual on 07/01 and 01/01

Date	Payment	Interest	Principal Payment	Principal Balance
07/01/2009	19,943.58	19,943.58		825,000.00
01/01/2010	64,943.92	19,943.92	45,000.00	780,000.00
07/01/2010	18,987.33	18,987.33		780,000.00
01/01/2011	68,987.67	18,987.67	50,000.00	730,000.00
07/01/2011	17,893.63	17,893.63		730,000.00
01/01/2012	72,893.87	17,893.87	55,000.00	675,000.00
07/01/2012	16,656.13	16,656.13		675,000.00
01/01/2013	71,656.37	16,656.37	55,000.00	620,000.00
07/01/2013	15,384.31	15,384.31		620,000.00
01/01/2014	75,384.44	15,384.44	60,000.00	560,000.00
07/01/2014	13,959.31	13,959.31		560,000.00
01/01/2015	78,959.44	13,959.44	65,000.00	495,000.00
07/01/2015	12,375.00	12,375.00		495,000.00
01/01/2016	82,375.00	12,375.00	70,000.00	425,000.00
07/01/2016	10,625.00	10,625.00		425,000.00
01/01/2017	85,625.00	10,625.00	75,000.00	350,000.00
07/01/2017	8,750.00	8,750.00		350,000.00
01/01/2018	88,750.00	8,750.00	80,000.00	270,000.00
07/01/2018	6,750.00	6,750.00		270,000.00
01/01/2019	91,750.00	6,750.00	85,000.00	185,000.00
07/01/2019	4,625.00	4,625.00		185,000.00
01/01/2020	94,625.00	4,625.00	90,000.00	95,000.00
07/01/2020	2,375.00	2,375.00		95,000.00
01/01/2021	97,375.00	2,375.00	95,000.00	0.00

Capital Projects

	2010-2011 Actual	2011-2012 Budget	PECO	CO&DS	2 Mill Local	Local
Revenue:						
PECO	209,544	283,334	283,334			
CO&DS	30,000	30,000		30,000		
Local Capital Improvement		0				
Miscellaneous		0				
Interest	10,500	18,000	198	2,515	11,822	3,465
Total Revenue	250,044	331,334	283,532	32,515	11,822	3,465
Fund Balance - 07/01/10	1,349,165					
Fund Balance - 07/01/11		1,104,209	12,131	154,290	725,245	212,543
Total Revenues and Fund Balance	1,599,209	1,435,543	295,663	186,805	737,067	216,008
Appropriations:						
Miscellaneous	0	0				
Repair and Maintenance		25,000	25,000			
Ponce de Leon High	0	0				
Bonifay Elementary Remodeling	0	0				
Total Appropriations	0	25,000	25,000	0	0	0
Transfers Out	495,000	115,000	115,000			
Fund Balance - 06/30/11	1,104,209	0				
Fund Balance - 06/30/12		1,295,543	155,663	186,805	737,067	216,008
Total Appropriations and Fund Balance	1,599,209	1,435,543	295,663	186,805	737,067	216,008

Budget Summary and Newspaper Advertisement

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Budget Summary

Fiscal Year 2011-2012

Proposed Millage Levy:

Operating:

Required Local Effort	5.478
Basic Discretionary Operating	0.748
Total Millage	6.226

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	4,474,547			
State Sources	17,877,318	23,320	300,050	313,334	
Local Sources	3,182,969	375,037	9,850	18,000	
Total Revenues	21,155,287	4,872,904	309,900	331,334	0
Transfers In	115,000	102,000	813,088		210,000
Fund Balances-July 1, 2011	2,272,122	305,700		1,104,209	1,599,197
TOTAL REVENUES AND BALANCES	23,542,409	5,280,604	1,122,988	1,435,543	1,809,197

EXPENDITURES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Instruction	12,715,906	2,705,144			
Pupil Personnel Services	526,758	96,930			
Instructional Media Services	566,059	16,668			
Instructional Curriculum Services	162,157	172,504			
Instructional Staff Training	176,693	108,841			
Instructional Technology	109,576	103,807			
Board of Education	173,590				
General Administration	164,518	68,694			
School Administration	1,740,171				
Facilities Acquisition and Construction				25,000	
Fiscal Services	328,537				
Food Services		1,614,197			
Central Services	591,364	1,471			
Pupil Transportation Services	1,322,404	51,186			
Operation of Plant	2,663,532	27,474			
Maintenance of Plant	864,113	6,609			
Community Services	2,000				
Debt Service			237,489		
Total Expenditures	22,107,378	4,973,525	237,489	25,000	0
Transfers Out	102,000		210,000	115,000	
Fund Balances-June 30, 2012	1,333,031	307,079	675,499	1,295,543	1,809,197
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	23,542,409	5,280,604	1,122,988	1,435,543	1,809,197

NOTICE OF BUDGET HEARING

The Holmes County School Board will soon consider a budget for the fiscal year 2011-2012.

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

August 1, 2011

5:05 P.M. located

At

The District School Board Office

701 East Pennsylvania Avenue,

Bonifay, Florida.

Area members of the National Society of the Children of the American Revolution at Lexington, Ky., conference are, from left, Adrian Schell; Kaitlin Matyskiel, Florida State Society vice president; Kaitlyn Mouring, Florida State Society president; Chrissy Herreid, National Government Studies chairman; Abaca Dowling, National Conservation chairman; and in front, Bonnis Sopher, conference page.



SPECIAL TO THE TIMES-ADVERTISER

Local history society attends regional meeting

Special to The Times-Advertiser

Adrian Schell recently represented the Blue Springs chapter of the National Society of the Children of the American Revolution at the annual Mid-Southern Regional Meeting in Lexington, Ky.

National President Mary Lib Schmidt presented the national theme, "Living the American Dream," which connects on many levels:

- Our forefathers had a dream for America that has been defended

through the years.

- The men and women of the Armed Forces are fighting to protect that dream.

- Their sacrifice is allowing others to continue to live the American dream today.

This year, NSCAR will raise funds to donate to the Fisher House Foundation. These funds will go toward building a new Fisher House. The foundation is a nonprofit organization that provides families support and lodging while an injured military

family member seeks medical attention from a nearby facility. There are 54 Fisher Houses throughout the United States and in Germany. Sixteen new Fisher Houses are in the planning, design or construction phase.

CAR members are encouraged to volunteer at Fisher Houses in operation. Through volunteering and donating items such as books, toys, and food, CAR hopes to have a major affect on military families throughout the nation.

OLYMPICS from page A9

an athlete, from the days he played Little League baseball to high school basketball and track, and in the Army he played all the sports he could.

He learned about the games through a VA nurse in 1983, the first year he participated. That year, expenses were covered, but subsequent events — he has competed in 12 competitions winning 34 medals — he has had to pay for himself.

Athletic competition didn't serve as inspiration to come to terms with his paralysis, but it has given him something to strive for and is a way for him to meet others in similar positions.

He was out of the military when he was hurt in the accident. Doctors thought he wouldn't survive, and Henderson said he is thankful to be alive.

"As long as you've got some life in you, you've got to work with what God left you, work with what you've got," he said. "You're still here. God left you here for a reason. God left something for you to accomplish in this world."

This year he plans to compete in a nine-ball pool game, bowling, wheelchair

relay, wheelchair slalom and a 200-meter wheelchair race.

Henderson said he tries to reach people as a motivational speaker and through peer counseling, and he said those who are facing difficult times and need someone to talk to for motivation can call him.

He also tries to set an example to children he teaches at his church.

"I always try to show a positive influence, so they will never stop ... there is always a way around the obstacle in life."

Henderson said he understands life isn't always easy. "You're going to have your ups and down. You're going to get knocked down, but don't let yourself get knocked out," he said.

About four years ago his wife died, and about two years ago his son was killed while serving in Afghanistan.

Being in the presence of so many veterans during the competition last year was overwhelming, he said, and some days are harder than others.

"It's a hard fight now ... I hurt every day. It's part of my life. I can't let it get me down."

Dermatology Associates
Skin & Cancer Center
 Now accepting new patients at our Chipley location!

Dr. Robert Siragusa, Charles Kovaleski, David Adams and Terry Pynes, Charles Byron, PA-C, Kelly Wood, PA-C, Danielle Cady, ARNP

Location: 1695 Main Street
 Call today to schedule your appointment
(850)638-SKIN (7546)
 www.769-skin.com

NOTICE

The Holmes County School Board will be considering amendments to the Student Progression Plan, Student Code of Conduct and School Board Policies at the regular school board meeting at 6:00 p.m. on August 16, 2011. A copy of the documents can be reviewed Monday-Thursday from 7:00 a.m. until 4:15 p.m. at the Holmes County School Board Office.

IMPORTANT NOTICE REGARDING STEVERSON CEMETERY (behind Winterville Church) EFFECTIVE IMMEDIATELY!

The price of a burial plot will now be \$200.00. Any designated plots that have been marked and not paid for will be removed. Without donations, we will no longer be able to maintain the old section of the cemetery. We do not have the funds to pay for trash removal. Please be respectful and dispose of any old flowers. Thank you for your cooperation.

Eugene Steverson, Joe Steverson

bonifaynow.com

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
Budget Summary
Fiscal year 2011-2012

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Operating:	
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August 1, 2011

5:05 P.M.

At

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

NOTICE

Notice is hereby given to all property owners, taxpayers and citizens of the Town of Ponce de Leon, Florida that the Mayor and Ponce de Leon Town Council will meet in public session at 6 PM on Thursday, August 4, 2011 at the Town Hall with the following ordinance to be considered:

AN ORDINANCE ESTABLISHING REGULATIONS RELATING TO THE OPERATION, CONTROL, AND MANAGEMENT OF CEMETERIES OWNED BY THE TOWN OF PONCE DE LEON

Copies of the proposed ordinance can be inspected by the public at the Town Clerk's office in the Town Hall, 1580 Hwy 90, Ponce de Leon, FL 32455. All interested parties may appear at the meeting and be heard with respect to the proposed ordinance.

WITNESS my hand and seal on this 20th day of July, 2011.

TOWN OF PONCE DE LEON
BY: P B PETERSON, TOWN CLERK

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) Adopt rules relating to the appointment, promotion, transfer, suspension, and dismissal of personnel.
- 4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board in accordance with the provisions of law and rules of the State Board of Education. Expenditures for salaries of instructional personnel must include compensation based on employee performance demonstrated under s. 1012.34.
- 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 a system of planning and evaluation as required by law.
- 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:

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

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

$$\text{.250 Mill Compression} + \text{Safe Schools} + \text{Supplemental Academic Instruction} + \text{Reading Instruction} +$$

$$\text{Teacher Lead} + \text{Instructional Materials} + \text{ESE Guaranteed Allocation} + \text{DJJ Supplemental} +$$

$$\text{Student Transportation} + \text{Virtual Education} = \text{Total FEFP} - \text{Required Local Effort} =$$

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

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's current year July and October and prior year June FTE amounts are summed and a February estimate is made based on the previous year's trend of February and October surveys.)
- 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.

Millage and Property Taxes



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/11
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

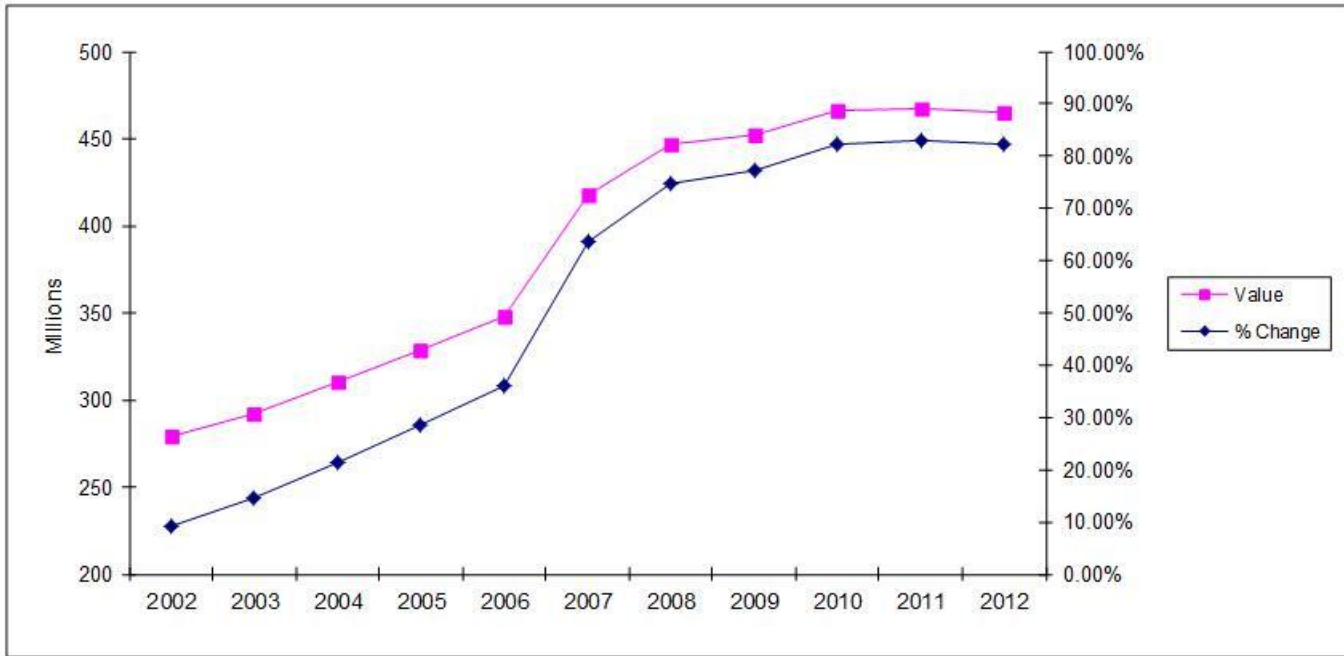
Year : 2011	County : Holmes										
Name of School District : Holmes School District											
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT											
1. Current year taxable value of real property for operating purposes	\$ 398,861,067 (1)										
2. Current year taxable value of personal property for operating purposes	\$ 60,060,727 (2)										
3. Current year taxable value of centrally assessed property for operating purposes	\$ 6,436,161 (3)										
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 465,357,955 (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.)	\$ 6,200,175 (5)										
6. Current year adjusted taxable value (Line 4 minus Line 5)	\$ 459,157,780 (6)										
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 467,672,298 (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)										
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.										
	Signature of Property Appraiser : 										
Date : 07/01/2011											
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER											
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)	5.4870 per \$1,000 (9)										
10. Prior year local board millage levy (All discretionary millages)	.9980 per \$1,000 (10)										
11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 2,566,118 (11)										
12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 466,737 (12)										
13. Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 3,032,855 (13)										
14. Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	5.5887 per \$1,000 (14)										
15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	1.0165 per \$1,000 (15)										
16. Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	5.478 per \$1,000 (16)										
17.	(17)										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">A. Capital Outlay</td> <td style="width: 20%;">B. Discretionary Operating</td> <td style="width: 20%;">C. Discretionary Capital Improvement</td> <td style="width: 20%;">D. Critical Capital Outlay or Critical Operating</td> <td style="width: 20%;">E. Additional Voted Millage</td> </tr> <tr> <td style="text-align: center;">0.000</td> <td style="text-align: center;">0.7480</td> <td></td> <td style="text-align: center;">0.0000</td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage	0.000	0.7480		0.0000		
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage							
0.000	0.7480		0.0000								
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E) per \$1,000											

Continued on page 2

Name of School District : Holmes			DR-420S R. 5/11 Page 2		
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$	2,549,231	(18)	
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$	348,088	(19)	
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$	2,897,319	(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)		(1.98)	% (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)		(5.74)	% (22)	
Final public budget hearing		Date :	Time :	Place :	
		09-06-2011	5:05 PM	Holmes County School Board 701 E Pennsylvania Avenue Bonifay, FL 32425	
S I G N H E R E	Taxing Authority Certification		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 :	
	Title : Superintendent			Contact Name And Contact Title : Larry Hawkins	
	Mailing Address : 701 E Pennsylvania Avenue			Physical Address : 701 E Pennsylvania Avenue	
	City, State, Zip : Bonifay, FL 32425			Phone Number : 850-547-9343	Fax Number : 850-547-3835

Continued on page 3

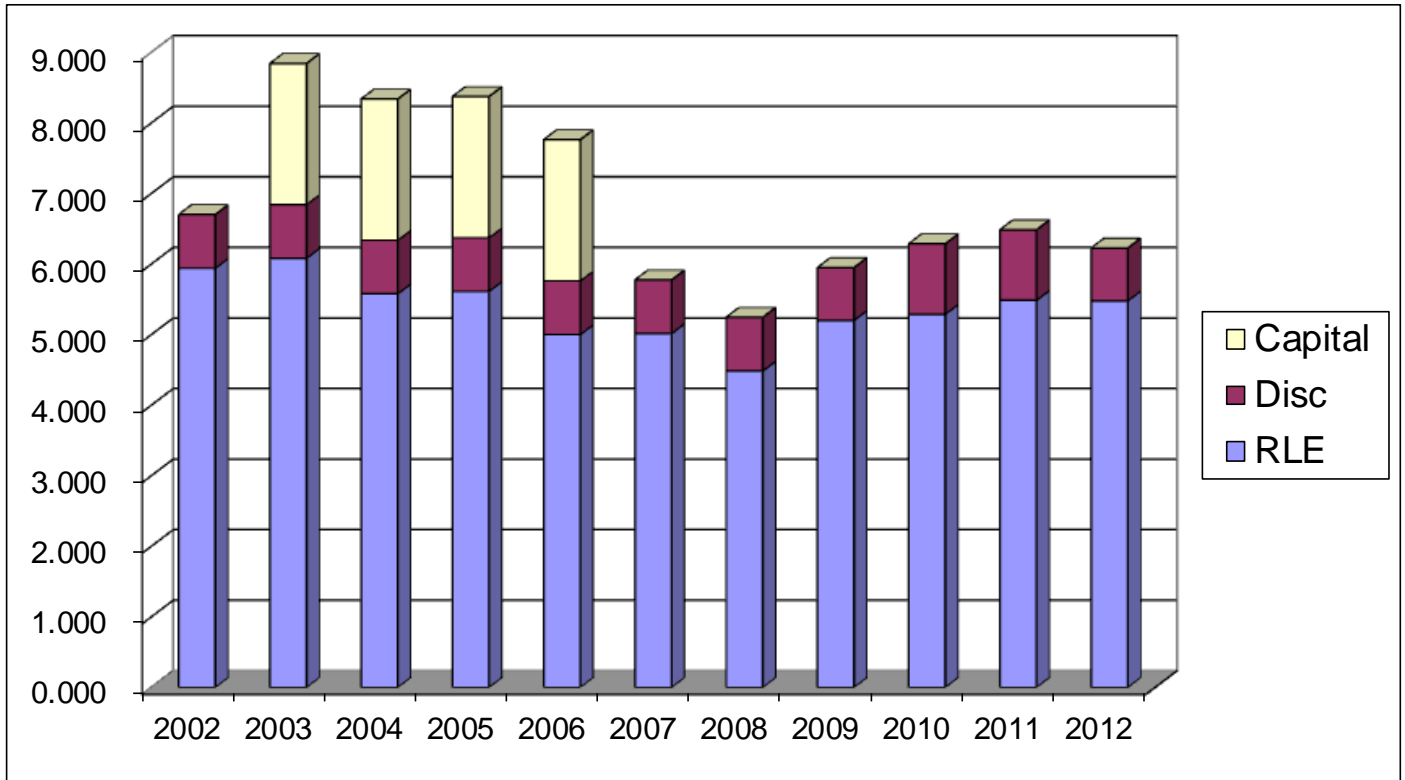
Assessed Value of Property Ten Year Historical Trend 2011-2012



	Value	% Change From 2000
2002	279,109,947	9.25%
2003	292,158,550	14.36%
2004	309,747,780	21.24%
2005	328,671,981	28.65%
2006	347,805,597	36.14%
2007	417,779,034	63.53%
2008	446,757,465	74.87%
2009	452,493,551	77.11%
2010	465,661,852	82.27%
2011	467,672,298	83.06%
2012	465,357,955	82.15%

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

History of Millage



	<u>RLE</u>	<u>Disc</u>	<u>Capital</u>	<u>Total</u>
2002	5.940	0.760	0.000	6.700
2003	6.082	0.760	2.000	8.842
2004	5.578	0.760	2.000	8.338
2005	5.612	0.760	2.000	8.372
2006	5.001	0.760	2.000	7.761
2007	5.014	0.760	0.000	5.774
2008	4.485	0.760	0.000	5.245
2009	5.201	0.748	0.000	5.949
2010	5.288	0.998	0.000	6.286
2011	5.487	0.998	0.000	6.485
2012	5.478	0.748	0.000	6.226

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

Certified Property Tax Value	2010-2011		2011-2012		Difference
	Millage	Amount	Millage	Amount	
	467,672,298		465,357,955		
Required Local Effort	5.487	2,463,473	5.478	2,447,262	(0.009)
Discretionary Local Effort	0.748	335,826	0.748	334,164	0.000
Discretionary Critical Needs	0.250	112,241	0.000	0	(0.250)
Capital Improvement	0.000	0	0.000	0	0.000
Total	6.485	2,911,540	6.226	2,781,426	(0.259)

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 @ 6.226 mills for 2011-2012	311.30
Taxable value	\$50,000 @ 6.485 mills for 2010-2011	<u>324.25</u>
Total annual tax change assuming no change in assessed value		<u>(12.95)</u>

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

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Agriculture</u>	<u>Tax-Exempt</u>	<u>Miscellaneous</u>	<u>Total Assessed</u>
2010	283,139,352	50,402,542	6,315,315	178,209,755	106,432,078	11,540,785	636,039,827
2009	281,678,201	49,550,106	6,371,302	174,984,449	108,285,069	11,409,470	632,278,597
2008	264,599,855	47,340,569	6,268,298	166,858,679	108,383,647	27,899,653	621,350,701
2007	242,323,924	47,193,860	6,321,868	160,868,596	92,583,411	52,001,363	601,293,022
2006	228,551,094	45,862,269	5,647,732	152,919,465	90,526,508	46,357,135	569,864,203
2005	197,341,237	33,785,552	4,772,523	144,954,671	72,414,813	21,140,950	474,409,746
2004	189,752,108	30,436,419	4,702,695	136,055,272	69,371,634	17,509,495	447,827,623
2003	182,408,567	28,620,787	4,955,337	131,759,187	66,810,463	14,358,945	428,913,286
2002	173,288,865	28,647,426	5,160,295	128,365,961	64,145,639	14,417,392	414,025,578
2001	162,586,756	27,690,464	4,808,751	128,703,052	78,119,464	14,583,161	416,491,648

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
PROPERTY TAX RATES
Ten Years

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County wide										
Board of County commissioners	9.980	10.000	10.000	10.000	10.000	9.750	9.500	9.500	9.500	9.4492
NWF water commission	0.050	0.050	0.050	0.050	0.050	0.050	0.045	0.045	0.045	0.0450
School	6.700	8.842	8.338	8.372	7.761	5.774	5.961	5.949	6.286	6.4850
Total	<u>16.730</u>	<u>18.892</u>	<u>18.388</u>	<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>15.9792</u>

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

Taxpayer	2007		2008		2009		2010	
	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	6,225,271	1.45%						
CSX			4,902,730	1.08%	4,902,730	1.05%	5,237,021	1.12%
Embarq Florida Inc	6,926,949	1.61%	8,417,451	1.86%	7,449,130	1.60%	6,186,938	1.32%
Florida Gas Transmission Co	4,907,694	1.14%	5,046,355	1.12%	4,714,116	1.01%	4,490,230	0.96%
Formation Properties III, LLC	3,698,545	0.86%	3,654,506	0.81%	3,564,422	0.77%	3,474,337	0.74%
Gray Midamerica TV Inc	2,853,942	0.66%	2,258,150	0.50%	2,029,000	0.44%	2,241,201	0.48%
Gulf Power Co	6,298,754	1.47%	6,396,435	1.42%	7,125,731	1.53%	7,103,443	1.52%
Locke Investments LLC							1,962,708	0.42%
Plum Creek Timber OP I LLC			1,984,421	0.44%	2,321,831	0.50%	2,293,985	0.49%
Power South Energy Coop			6,268,821	1.39%	6,849,246	1.47%	6,762,686	1.45%
Providential Group LLC	1,583,202	0.37%						
The Bank Of Bonifay	1,908,675	0.44%	1,717,886	0.38%	1,777,192	0.38%		
Vaghmar Bhupendra B	1,609,026	0.37%						
West Florida Electric	11,850,271	2.76%	11,180,094	2.47%	14,716,116	3.16%	14,504,598	3.10%
Total	47,862,329	11.13%	51,826,849	11.47%	55,449,514	11.91%	54,257,147	11.60%

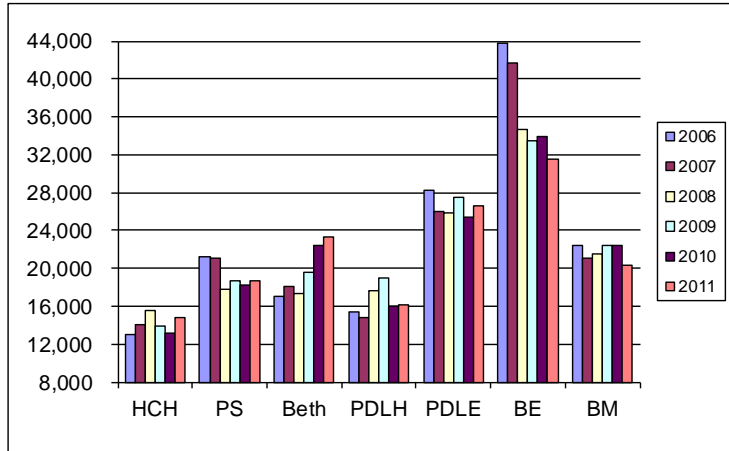
DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHOOL BUILDING INFORMATION AND ENROLLMENT DATA
Ten Years

	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:								
2002	378.50	364.56	548.84	440.94	401.22	774.29	483.90	27.00
2003	373.50	318.50	573.59	429.85	365.50	774.75	483.30	28.86
2004	391.68	320.74	553.89	409.81	331.50	773.28	485.10	29.00
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

(a) Square footage does not include portables

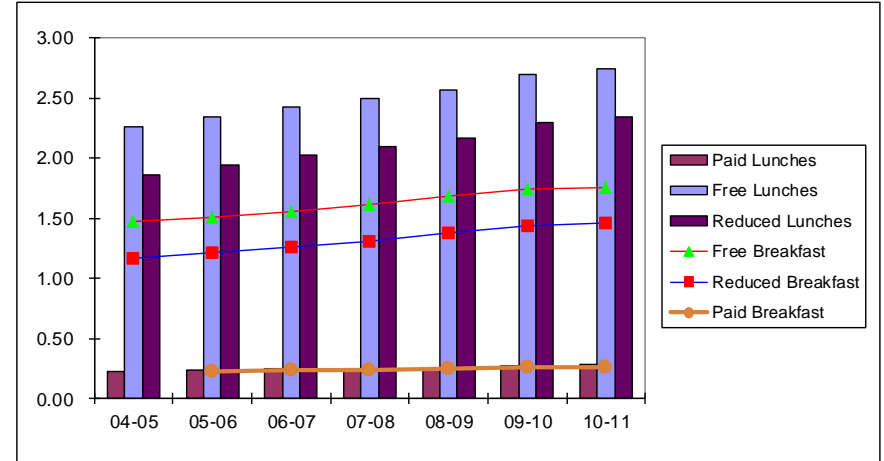
Food Service

Holmes County School Board Breakfasts Served



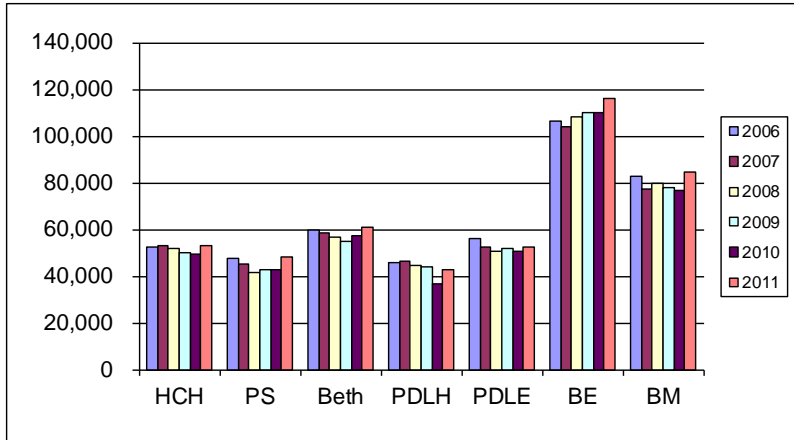
	2006	2007	2008	2009	2010	2011
HCH	13,064	14,120	15,608	13,931	13,198	14,750
PS	21,155	21,061	17,726	18,704	18,234	18,717
Beth	16,978	18,035	17,405	19,563	22,456	23,346
PDLH	15,463	14,828	17,665	18,969	15,986	16,178
PDLE	28,199	26,049	25,800	27,449	25,360	26,671
BE	43,745	41,704	34,661	33,529	33,978	31,588
BM	22,376	21,084	21,507	22,351	22,372	20,368
Totals	160,980	156,881	150,372	154,496	151,584	151,618

Holmes County School Board Reimbursement Rates For Meals



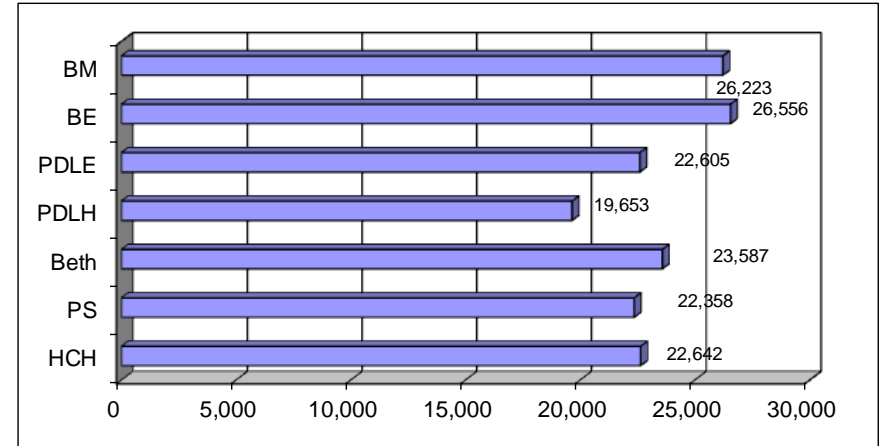
	04-05	05-06	06-07	07-08	08-09	09-10	10-11
Paid Lunches	0.23	0.24	0.25	0.25	0.24	0.27	0.28
Free Lunches	2.26	2.34	2.42	2.49	2.57	2.70	2.74
Reduced Lunches	1.86	1.94	2.02	2.09	2.17	2.30	2.34
Free Breakfast	1.47	1.51	1.56	1.61	1.68	1.74	1.76
Reduced Breakfast	1.17	1.21	1.26	1.31	1.38	1.44	1.46
Paid Breakfast		0.23	0.24	0.24	0.25	0.26	0.26

Holmes County School Board Lunches Served



	2006	2007	2008	2009	2010	2011
HCH	52,487	53,167	51,711	50,144	49,587	53,175
PS	47,766	45,046	41,798	42,736	42,661	48,356
Beth	59,683	58,612	56,814	54,692	57,276	60,858
PDLH	45,603	46,646	44,285	43,936	36,927	42,782
PDLE	56,173	52,437	50,596	51,862	50,616	52,446
BE	106,660	104,163	108,170	110,036	109,799	116,328
BM	82,683	77,388	79,665	77,935	76,365	84,523
Totals	451,055	437,459	433,039	431,341	423,231	458,468

Holmes County School Board Meals Per Employee



HCH	22,642
PS	22,358
Beth	23,587
PDLH	19,653
PDLE	22,605
BE	26,556
BM	26,223

Holmes County School Board

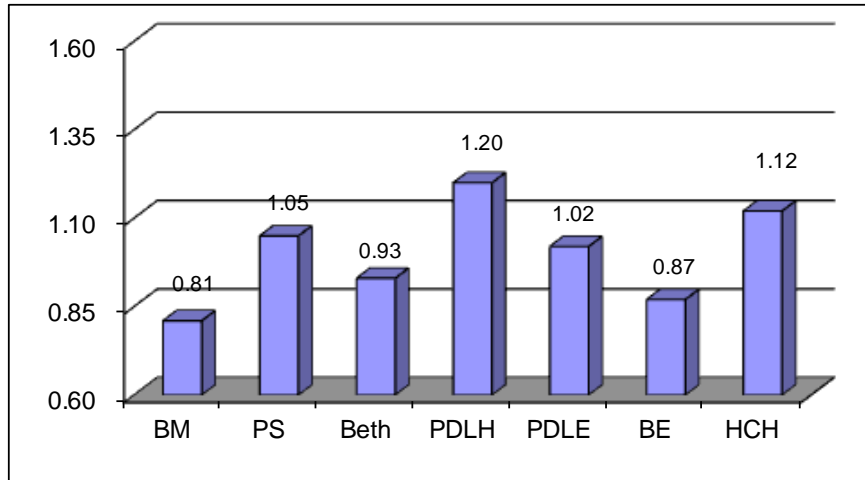
Analysis of School Food Service

July 2010 Through June 2011

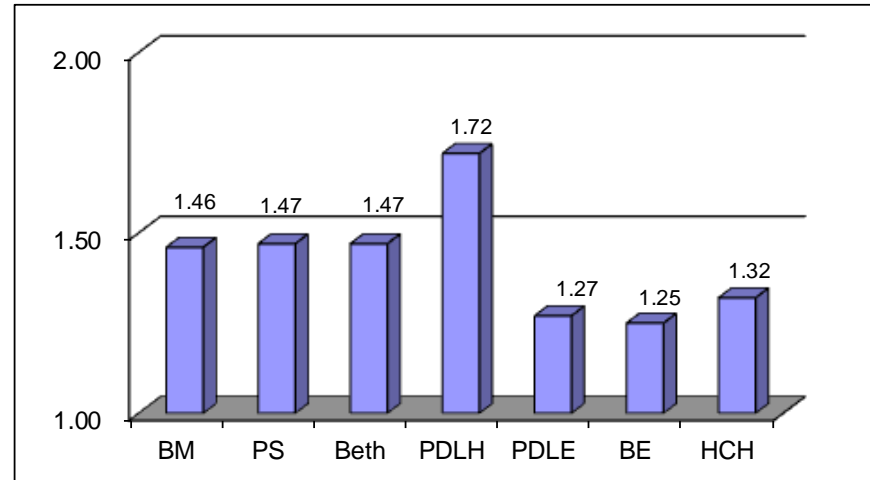
	Bonifay Middle	Poplar Springs	Bethlehem	PDLH	PDLE	Bonifay Elem.	HCHS	Totals
Revenues:	261,599	161,672	199,472	136,998	192,890	379,004	160,352	1,491,987
Expenditures	238,594	168,682	202,455	172,312	181,339	313,367	165,783	1,442,533
Net Before District Allocation	23,005	(7,010)	(2,982)	(35,313)	11,550	65,636	(5,432)	49,455
District revenue, expenditures	(14,781)	(11,870)	(13,189)	(11,246)	(12,797)	(18,092)	(11,936)	(93,911)
Revenue Over (Under) Expenditures	8,224	(18,880)	(16,171)	(46,559)	(1,247)	47,544	(17,368)	(44,456)
Expenditures:								
Total Personnel	85,244	70,129	78,399	70,898	80,556	128,295	76,316	589,838
Non-Personnel	153,350	98,553	124,056	101,414	100,783	185,072	89,467	852,695
Total Expenditures	238,594	168,682	202,455	172,312	181,339	313,367	165,783	1,442,533
Cost of Purchased Food	131,542	90,403	112,541	91,014	93,604	166,318	82,237	767,660
Meals Served:								
Breakfast	20,368	18,717	23,346	16,178	26,671	31,588	14,750	151,618
Lunch	84,523	48,356	60,858	42,782	52,446	116,328	53,175	458,468
Total meals served	104,891	67,073	84,204	58,960	79,117	147,916	67,925	610,086
Employees:	4.00	3.00	3.57	3.00	3.50	5.57	3.00	25.64
Ratios:								
Personnel costs per meal	0.81	1.05	0.93	1.20	1.02	0.87	1.12	0.97
Non-Personnel cost per meal	1.46	1.47	1.47	1.72	1.27	1.25	1.32	1.40
Expenditures per meal	2.27	2.51	2.40	2.92	2.29	2.12	2.44	2.36
Purchase food per meal	1.25	1.35	1.34	1.54	1.18	1.12	1.21	1.26
Meals served per employee	26,223	22,358	23,587	19,653	22,605	26,556	22,642	23,794

Holmes County School Board

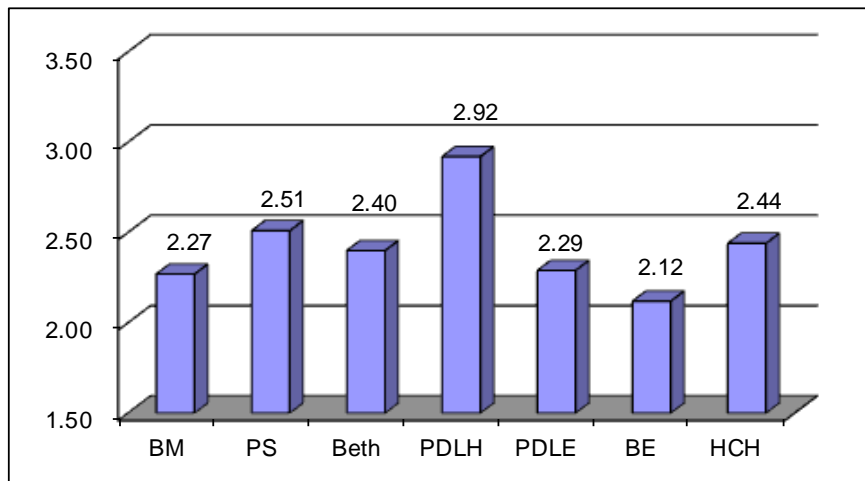
Personnel Cost Per Meal



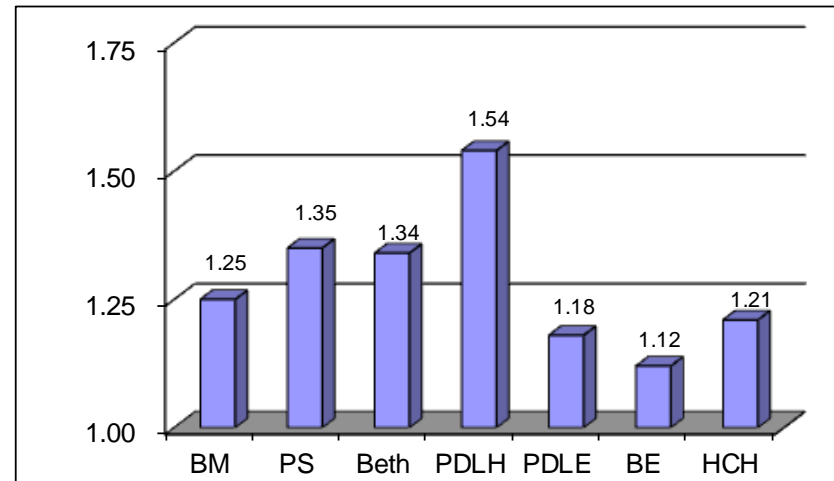
Non-Personnel Cost Per Meal



Total Expenditures Per Meal



Purchased Food Per Meal

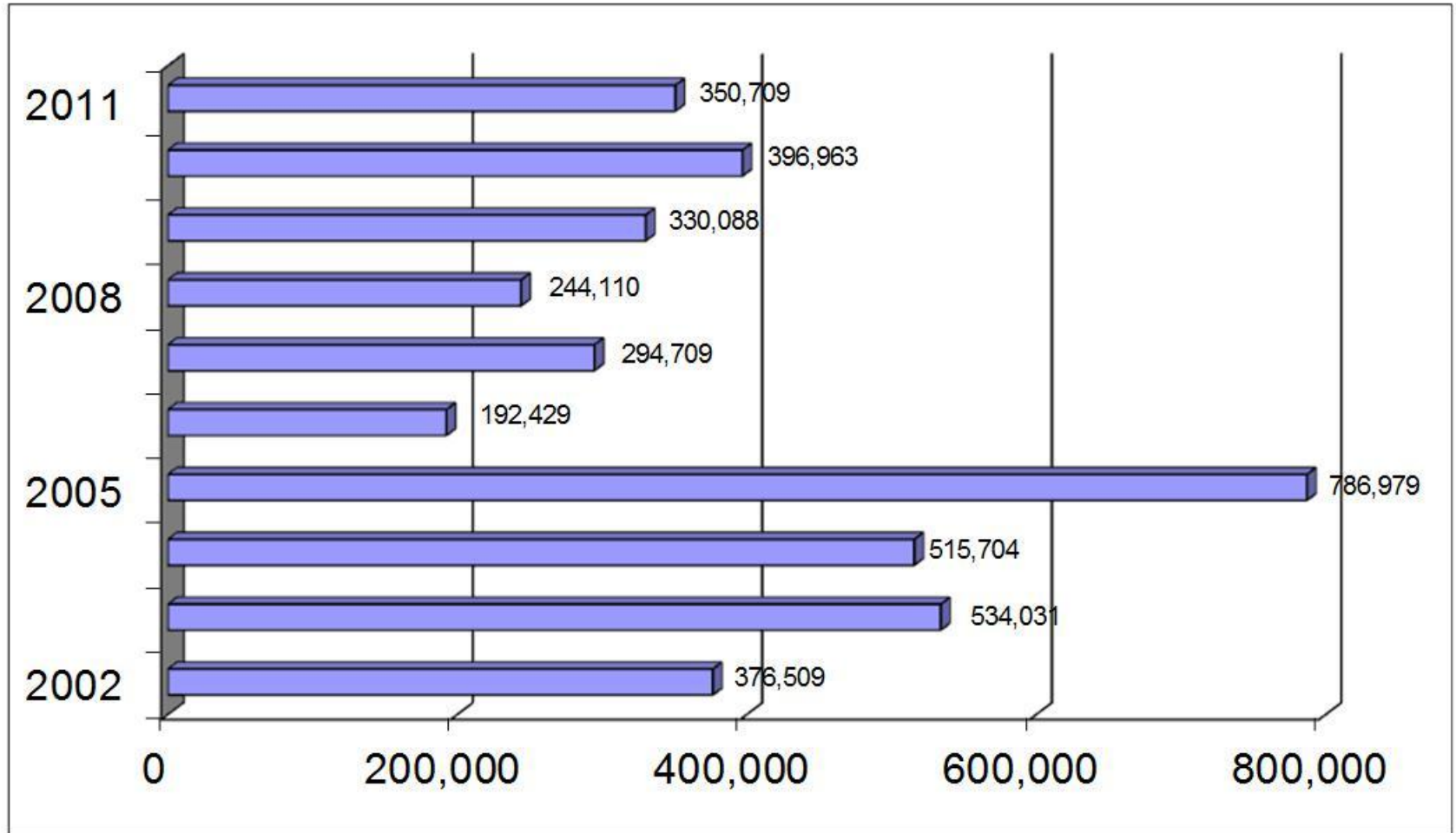


DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 FOOD SERVICE OPERATING DATA
 Seven Years

	2005	2006	2007	2008	2009	2010	2011
Days meals were served	180	180	180	180	180	180	180
Meals served	597,796	612,035	594,340	583,411	585,837	574,815	610,086
Average meals served daily	3,321	3,400	3,302	3,241	3,255	3,193	3,389
Free and reduced meals served	392,908	392,203	373,882	381,139	402,044	422,224	425,266
Percentage of free and reduced to total meals	65.7%	64.1%	62.9%	65.3%	68.6%	73.5%	69.7%
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	1,492,052.18
Total subsidy received	855,524.00	892,856.75	883,310.00	923,561.50	961,781.65	1,054,282.62	1,114,607.06
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	1,538,629.56
Average daily costs	7,705.52	8,186.11	8,862.09	9,270.55	9,584.06	8,708.21	8,547.94

Terminal Pay, FTE, Personnel, Subs

Terminal Pay Benefits

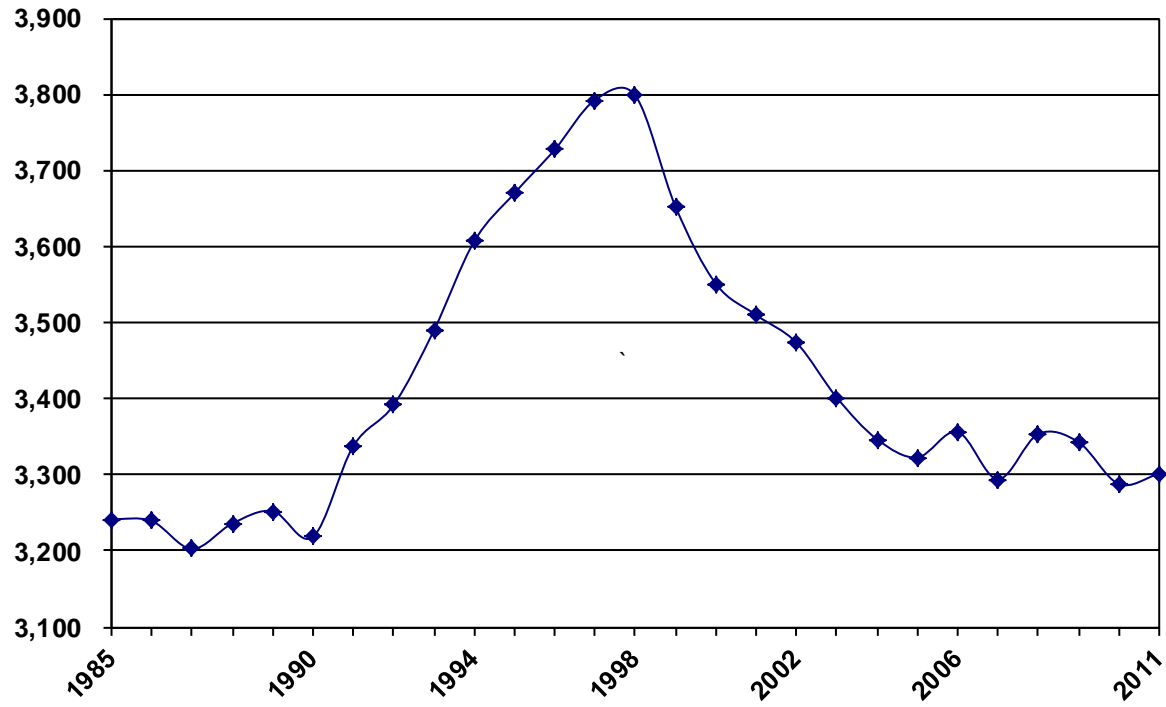


Holmes County School Board
Unweighted FTE

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Bonifay Middle School								408.10	417.57	421.53	414.50	403.47	415.02
Hillcrest	30.00	27.02	23.00	19.48	16.50	15.50	15.50						
Poplar Springs	365.08	349.24	316.44	313.70	303.23	289.56	320.32	324.73	323.07	354.82	379.40	373.08	409.00
Bethlehem	562.26	589.22	581.01	580.46	566.04	562.53	595.24	599.06	625.36	619.94	624.59	633.23	641.42
Prosperity	74.00	75.50	79.00	84.00	70.18								
Ponce de Leon High	412.76	384.44	359.13	363.55	378.71	401.49	394.57	387.63	404.21	431.16	441.64	455.61	432.92
Ponce de Leon Elementary	255.00	262.00	265.50	256.08	290.00	369.23	370.91	360.31	395.01	393.66	393.60	373.18	393.12
Bonifay Elementary	854.50	848.00	869.00	872.74	884.66	863.78	887.60	815.58	808.40	836.49	855.63	900.90	908.59
Holmes County High	688.01	703.63	708.33	743.40	740.34	716.10	749.72	495.80	515.65	521.76	520.96	545.80	550.81
Wilderness Institute													
County Wide			1.01	2.42	2.42		3.50			27.00	39.46	41.81	41.50
Virtual School													
Totals	3,241.61	3,239.05	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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Bonifay Middle School	443.62	441.65	412.85	406.40	378.50	373.50	391.68	526.51	510.70	482.66	499.00	490.00	480.72	516.98
Hillcrest														
Poplar Springs	392.21	394.31	386.59	390.64	364.56	318.50	320.74	321.60	331.50	320.50	310.52	310.50	310.82	322.59
Bethlehem	649.11	617.61	587.16	542.21	548.84	573.59	553.89	507.07	501.72	505.02	509.11	498.26	514.71	496.67
Prosperity														
Ponce de Leon High	448.35	444.51	467.79	445.64	440.94	429.85	409.81	409.46	390.74	399.49	410.50	429.00	379.16	362.11
Ponce de Leon Elementary	402.50	386.10	377.66	381.70	401.22	365.50	331.50	335.66	379.05	370.00	352.50	348.04	330.55	332.04
Bonifay Elementary	862.09	794.67	772.82	796.78	774.29	774.75	773.28	669.32	686.83	670.98	705.42	719.02	731.39	746.31
Holmes County High	561.38	507.84	477.89	470.10	483.90	483.30	485.10	462.00	475.65	473.24	472.90	460.04	456.69	448.01
Wilderness Institute		38.28	46.14	52.36	54.23	53.53	51.50	52.55	49.49	41.69	47.85	52.36	49.00	45.51
County Wide	38.97	26.99	22.00	24.00	27.00	28.86	29.00	38.50	30.50	30.50	45.58	35.50	33.00	28.00
Virtual School													1.75	3.00
Totals	3,798.23	3,651.96	3,550.90	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	3,287.79	3,301.22

Holmes County School Board FTE Count



Holmes County School Board

Personnel

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Adm - Board Members	5	5	5	5	5	5	5	5	5	5	5
Administrative - Professional	7	7	7	13	15	15	15	14	14	13	13
Administrative - Principals	7	7	7								
Administrative - Finance Officer	1	1	1	1	1	1	1	1	1	1	1
Administrative - Superintendent	1	1	1	1	1	1	1	1	1	1	1
Administrative - Director						5	5	5	5	4	4
Administrative - Manag Info Sys	1	1	1	1	1						
Administrative Super Secret	1	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	4	3	3	3	3	3	3	3	3	4	3
Aide I	4	4	4	8	9	11	17	14	14	11	10
Aide II	6	4	4	9	14	15	12	16	13	14	12
Aide III	37	35	37	32	32	33	28	31	28	31	31
Bus Drivers	41	40	39	39	38	39	39	39	39	38	37
Certified Day Care					1						
Custodian-10 Mon	15	16	15	15	16	18	18	19	17	16	16
Custodian-12 Mon	15	13	12	12	12	12	14	14	14	13	11
Data Entry I	1	1	1	1	1	1	1	1	1	1	1
Deliv/Rec Clerk I	1	1	1	1	1	1	1	1	1	1	1
Drug/Staffing Spec	3	3	3	3	3	3	3	3	2	2	1
Employment Specialist								1	1	1	
Finance - Accountant	4	4	4	4	4	4	4	4	4	3	4
Football								1	1	1	1
Instructional - BA	153	150	143	149	154	151	164	175	173	159	153
Instructional - MA	107	105	111	106	107	111	103	96	93	93	99
Instructional - ES	1	1	1	1	1	1	1	2	4	5	5
Instructional - PhD	1	1									
Lunchroom Workers	34	33	34	34	34	34	35	35	34	26	27
Maintenance I	4	3	3	3	2	3	3	4	4	3	3
Maintenance II	8	8	8	8	8	6	6	5	5	4	4
Mechanic I - Bus	1	1	1	1	1	1	3	3	3	3	3
Mechanic II - Bus	2	2	3	2	2	2					
Media Center Assistant	1	1	1	1	1	1	1	1	1	1	1
Receptionist	4	5	5	4	4	4	4	6	6	4	4
Receptionist -2				1	1	2	2				
ROTC	1	2	2	2	2	2	2	2	2	2	2
Secretary/Data	10	9	9	10	10	9	10	10	10	10	10
Secretary - Bethlehem	1	1	1	1	1	1					
Secretary - Bon Elem	1	1	1	1	1	1	1	1	1		
Secretary - HCHS	1	1	1	1	1	1	1	1	1		
Secretary - PDLH	1	1	1	1	1	1	1	1	1		
Secretary - School	1	1	1	1	1	1	1	1	1	4	4
Speech Pathologist									1	1	1
Technology Specialist	1	1						1	1	1	3
Workforce Development		1	1	1	1	1	1	1	1		
Total	487	475	473	477	491	501	507	519	507	477	472
Un-Weighted FTE	3,510	3,473	3,401	3,347	3,323	3,356	3,294	3,347	3,351	3,288	3,301

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
2002	29	252	194	475	13.57
2003	29	250	194	473	13.39
2004	28	251	198	477	13.13
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

Holmes County School Board
Year To Date Financial Statement - Comparative
July 1 Through June 30
FY 2009, FY 2010, and FY 2011

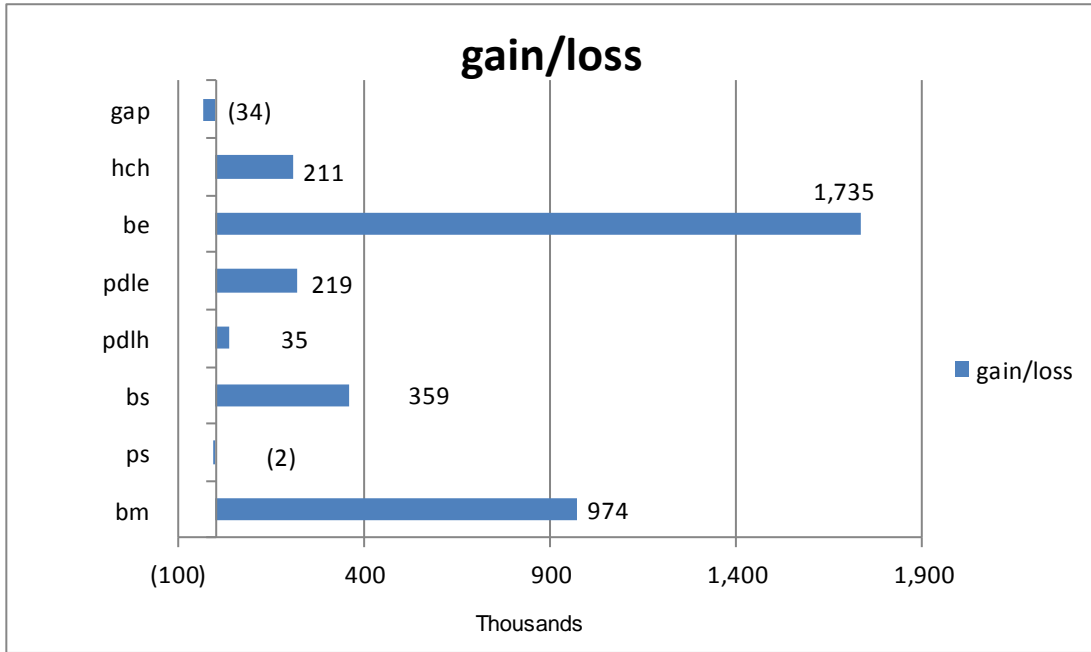
	FY 2009	FY 2010	FY 2011	Favorable (Unfavorable) 2010 to 2011
Cost of Substitutes				
General Fund:				
General fund - all except below	151,869.28	106,732.68	146,079.01	(39,346.33)
Back to Work	0.00	0.00	196,571.50	(196,571.50)
Transportation - 7800	22,134.89	25,813.98	26,447.80	(633.82)
Total General Fund	174,004.17	132,546.66	369,098.31	(236,551.65)
Food Service	10,858.65	12,755.47	6,571.44	6,184.03
Total cost of substitutes	<u>184,862.82</u>	<u>145,302.13</u>	<u>375,669.75</u>	<u>(230,367.62)</u>
Cost Centers (excluding Back to Work):				
Bonifay Middle	14,348.34	15,338.76	21,614.52	(6,275.76)
Poplar Springs	13,606.60	10,780.99	25,421.06	(14,640.07)
Bethlehem	34,670.15	41,927.08	39,126.20	2,800.88
Ponce de Leon High	26,678.65	11,377.10	18,849.13	(7,472.03)
Ponce de Leon Elementary	12,695.61	2,209.80	8,205.98	(5,996.18)
Bonifay Elementary	28,976.17	15,251.63	19,925.16	(4,673.53)
Holmes County High	33,984.12	28,239.08	28,535.12	(296.04)
Total	<u>164,959.64</u>	<u>125,124.44</u>	<u>161,677.17</u>	<u>(36,552.73)</u>

Profitability, Transportation, Projects

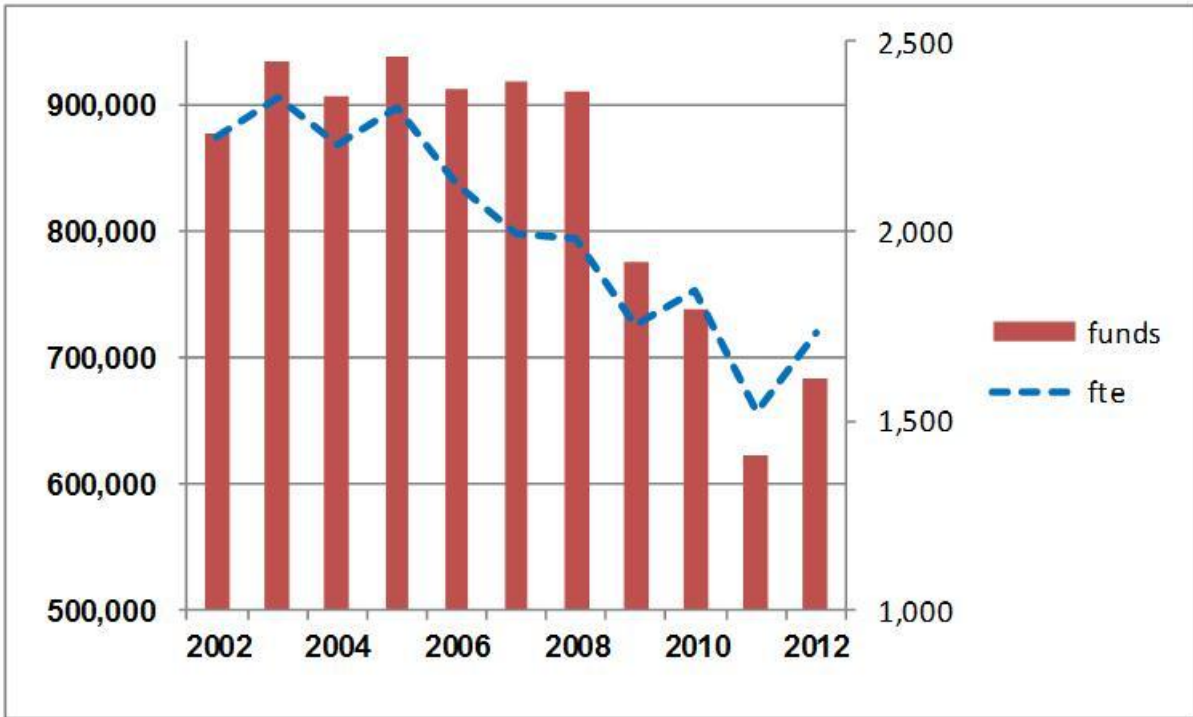
Operational Gain / Loss

FY 2010-2011

	fte	revenue	expend	over (under)	expend / revenue
Bonifay Middle	516.98	3,510,103	2,535,936	974,167	72.00%
Poplar Springs	322.59	2,190,267	2,191,920	(1,653)	100.00%
Bethlehem	496.67	3,372,206	3,013,063	359,143	89.00%
Ponce de Leon High	362.11	2,458,593	2,423,474	35,119	99.00%
Ponce de Leon Elem	332.04	2,254,429	2,035,101	219,328	90.00%
Bonifay Elem	746.31	5,067,169	3,331,738	1,735,431	66.00%
Holmes Co High	448.01	3,041,822	2,830,431	211,391	93.00%
GAP	28.00	190,110	224,442	(34,332)	118.00%

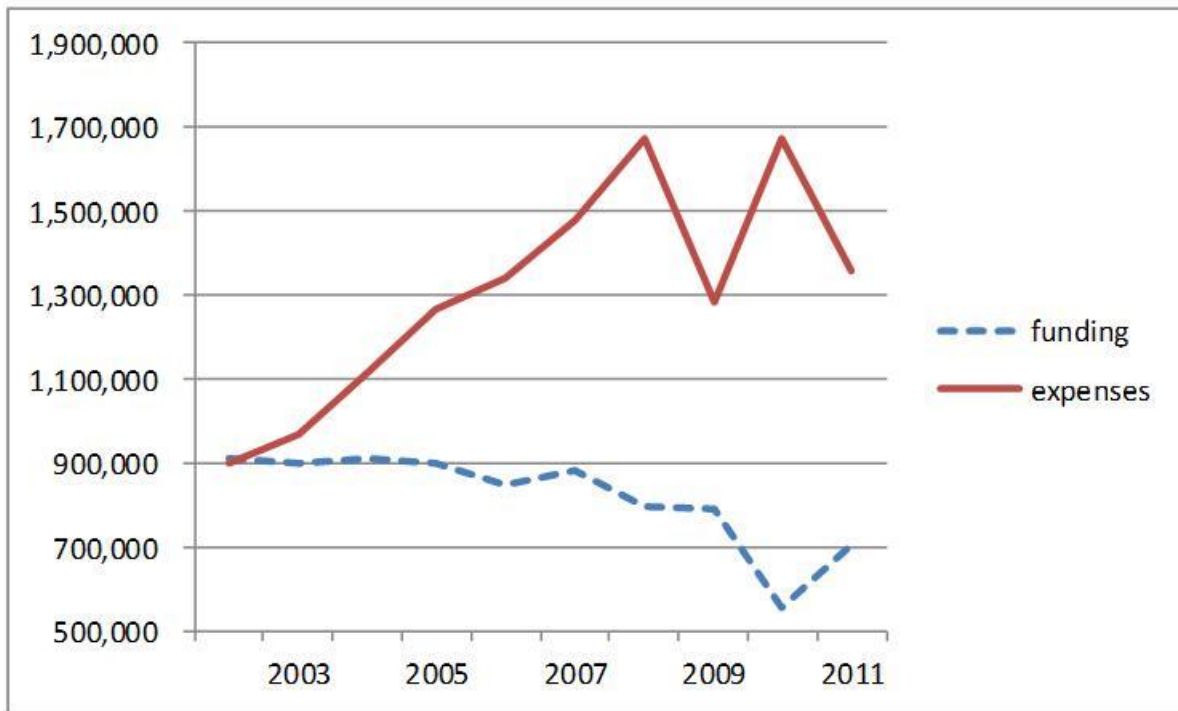


Transportation Funding
FTE and Funds Allocated
First Calculation



FY	FTE	Allocated Funds
2002	2,248.29	877,649
2003	2,352.41	933,777
2004	2,230.90	906,168
2005	2,322.94	938,440
2006	2,124.57	911,563
2007	1,991.16	919,066
2008	1,978.70	910,531
2009	1,754.61	774,735
2010	1,842.30	737,449
2011	1,521.37	622,501
2012	1,735.29	684,063
Total Change From Highest		315,939

Transportation Funding Funding And Expenses



FY	Actual Funding	Actual Expenses
2002	910,765	900,552
2003	900,186	969,592
2004	910,615	1,115,948
2005	898,483	1,264,832
2006	847,986	1,341,359
2007	885,604	1,478,144
2008	796,924	1,675,810
2009	792,565	1,285,544
2010	560,288	1,671,956
2011	707,021	1,358,446
Total Change	(203,744)	457,894

Holmes County School Board
2011-2012
General Estimated Appropriations

		2011	Percent	2012	Percent
Personnel (less grant funding)	Item A	17,358,141	78.57%	17,365,186	78.55%
Insurances	Item B	583,440	2.64%	585,000	2.65%
Cost Centers	Item C	241,745	1.09%	395,022	1.79%
Contracted/Miscellaneous Services	Item D	655,758	2.97%	731,400	3.31%
Categorical/Grants	Item E	1,207,520	5.47%	929,470	4.20%
Energy/Utilities	Item F	1,197,271	5.42%	1,241,000	5.61%
Other	Item G	849,594	3.85%	860,300	3.89%
Total		22,093,469	100.01%	22,107,378	100.00%

General Estimated Appropriations

Description		2011	2012	Difference
Personnel (less grant funding):	Item A	17,358,141	17,365,186	7,045
Insurances:	Item B			
Workers Comp		289,864	290,000	136
Liability		293,576	295,000	1,424
Principals' Budgets	Item C	241,745	395,022	153,276
Contracted/Miscellaneous Services:	Item D	125,268	146,500	21,232
West Floirda Wilderness		204,125	225,000	20,875
Substitute Personnel		168,149	196,500	28,351
Health Department		55,473	55,500	27
Administrative Dues		27,413	32,300	4,887
Computer Services		50,584	44,000	(6,584)
Rentals		10,727	13,600	2,873
Telephone		14,018	18,000	3,982
Categorical/Grants:	Item E			
Back to Work		205,000	0	(205,000)
Outstanding Teachers		23,000	23,000	0
Instructional Material (Media)		12,500	14,458	1,958
Library		24,875	25,000	125
School Accreditation		7,700	15,000	7,300
Science Lab Materials		0	3,952	3,952
Band		3,000	3,000	0
Safe Schools		19,500	20,000	500
Reading - FEFP		184,000	185,625	1,625
Instructional Material		328,000	303,970	(24,030)
School Recognition		57,386	66,638	9,252
School Improvement		8,500	16,000	7,500
Pre-K		157,000	159,334	2,334
Teacher Lead		41,140	39,993	(1,147)
WIA In School Youth		45,000	44,500	(500)
Juvenile Justice		0	1,000	1,000
Miscellaneous		90,919	8,000	(82,919)
Energy/Utilities:	Item F			
Utilities (Water, Sewage, etc)		190,785	212,000	21,215
Electric		918,693	920,000	1,307
Gas and Diesel - plant operation		87,793	109,000	21,207
Other:	Item G			
Supplies		30,983	36,200	5,217
Equipment & Software		10,066	11,100	1,034
Transportation (less personnel costs)		351,683	371,000	19,317
Maintenance (less personnel costs)		456,862	442,000	(14,862)
Total		22,093,469	22,107,378	13,909

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2009	Full year 06.30.2010	Part year thru 05.16.2011	Budget 2011-2012	Current year analysis
Instructional services							
5100	310	professional services	216,302.68	206,000.00	195,053.00	225,000	west fl wilderness
5100	331	in county travel	3,160.91				
5100	350	repairs and maintenance		409.60			
5100	360	rentals	482.71	386.22	46.96		
5100	372	postage	176.00				
5100	390	other purchased service	1,597.18	4,241.22	9,596.25	10,000	virtual sch 2,996; stars suite 6,600 (reimbursable)
5100	510	supplies	537.84	188.83	163.50	1,000	
5100	570	food			19.35		
5100	652	motor vehicles other than bus		44,737.00			vehicles
5100	700	other expenses	1,223.20				
5100	732	dues and fees -paec	10,091.22				
5100	750	substitutes	85,900.27	55,918.53	88,586.64	115,000	
5100	790	misc expenses		27,375.86			insurance fixes
5200	310	professional services	22,394.24				
5200	330	travel		207.20			
5200	331	in county travel		91.02	470.64		
5200	332	out of county travel		481.00			
5200	510	supplies	208.27				
5200	750	substitutes	6,458.54	6,002.45	7,096.72	9,000	
5300	332	out of county travel	582.72				
5300	360	rentals		17.04			
5300	750	substitutes	6,058.18	6,188.84	5,012.01	6,000	
5500	331	in county travel		1,078.00			
Guidance							
6100	310	professional services	292.30				
6120	750	substitutes			54.80		
6130	310	professional services	55,260.00	55,000.00	55,000.00	55,000	health dept contract
Media							
6200	350	repairs and maintenance	300.00		300.64		
6200	360	rentals		5,238.44	6,904.87	7,800	copy machine
6200	510	supplies	74.97	762.95	895.33	1,200	
6200	610	library books		0.00			
6200	641	furn. fixtures & equip-capital		0.00			
6200	750	substitutes	2,211.50	1,722.03	473.25	500	
Curriculum							
6300	332	out of county travel	256.64				
6300	370	regular telephones	257.25				
6300	750	substitutes	193.68		6.89		

General Fund							
Project 0000							
Func	Obj	Descrip	Full year 06.30.2009	Full year 06.30.2010	Part year thru 05.16.2011	Budget 2011-2012	Current year analysis
Staff Training							
6400	332	out of county travel	875.63	658.53			
6400	750	substitutes	142.40	127.52			
6500	310	professional services			8,618.40	9,000	etraffic solutions (annual subscrip to e-mail software)
6500	332	out of county travel			550.35	800	
6500	644	computer hardware-non capital			54.16		
6500	692	non capitalized software		82.47			
School board							
7100	310	professional services	8,547.50		227.28	300	
7100	360	rentals	40.00				
7100	642	furn, fixt. & equip non-capi.			82.74	300	
7100	730	dues and fees	250.00	9,999.00	9,749.00	9,800	
Superintendent							
7200	310	professional services	1,706.49	1,706.49			
7200	332	out of county travel	3,658.08	514.26	497.08	800	
7200	350	repairs and maintenance			8.75		
7200	360	rentals		31.67	95.55		
7200	510	supplies	65.44	234.90	422.19	500	
7200	642	furn, fixt. & equip non-capi.			642.10	700	
7200	730	dues and fees	295.00	7,150.00	6,250.00	7,500	
School administration							
7300	310	professional services	3,120.36	58,223.88	3,786.41	5,000	fy 2010 - liability insurance fixes from district to schools
7300	510	supplies		176.00			
7300	750	substitutes	1,238.26	108.76			
Fiscal serv							
7500	310	professional services	20,036.32	0.00	19,471.67	21,000	gateway; printer mainten
7500	331	in county travel	31.08				
7500	332	out of county travel	903.31	2,278.58	604.91	2,500	
7500	350	repairs and maintenance	922.50	2,016.50	20.15	2,500	
7500	360	rentals	1,883.24	2,494.03	1,926.68	2,800	
7500	372	postage	1,500.00	4,010.17	2,000.00	4,600	
7500	510	supplies	3,267.87	4,237.48	4,348.20	5,000	
7500	641	furn. fixtures & equip-capital	993.32	12,014.66		5,600	
7500	644	computer hardware-non capital			139.00		
7500	692	non capitalized software		447.11	96.28	500	
7500	730	dues and fees	175.00	44.09	200.00		
7500	750	substitutes	10,391.25	9,145.89	336.00	15,000	
7500	790	misc expenses	3,519.64	6.34	816.13	1,000	

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2009	Full year 06.30.2010	Part year thru 05.16.2011	Budget 2011-2012	Current year analysis
Central services							
7700	310	professional services	56,670.22	31,041.03	73,766.85	80,000	student recds 30,000; focus 5,692; contract labor 7,200; audit 4,500;fl law enforce 4,600; fingerprints & travel 10,800; computer 9,100
7700	312	other attorney fees	2,500.00				
7700	311	school board attorney	1,637.50	5,230.00	5,135.00	6,500	attorney
7700	330	travel			124.25		
7700	332	out of county travel	1,521.04	2,621.09	590.53	1,000	
7700	350	repairs and maintenance	3,432.75		2.30		
7700	360	rentals	9,049.93	7,033.43	767.36	2,000	
7700	372	postage	1,022.60	1,098.87	953.05	2,000	
7700	373	data communication lines	1,682.48	2,444.76		3,000	
7700	390	other purchased service	4,135.57	1,973.67	1,798.97	3,000	
7700	510	supplies	18,824.70	7,672.54	6,216.98	8,500	
7700	642	furn, fixt. & equip non-capi.			357.60		
7700	652	motor vehicles other than bus			3,600.00		box truck
7700	730	dues and fees	3,200.00	3,102.40	3,063.83	4,000	
7700	731	dues and fees - profess organ	2,850.00	2,850.00	2,850.00	3,000	
7700	750	substitutes		2,022.00	6,048.00	7,500	
7700	790	misc expenses		324.64			
Transportation							
7800	310	professional services	4,748.50	8,379.65	5,615.00	8,000	
7800	332	out of county travel		1,839.51	272.26	2,000	
7800	350	repairs and maintenance	5,240.58	3,751.04	3,180.42	4,000	
7800	360	rentals	2,784.36	1,168.62	943.35	2,000	
7800	385	garbage			117.00		
7800	420	bottled gas	76.00				
7800	450	gasoline	33,704.32	99,421.02	36,806.78	45,000	
7800	460	diesel fuel	153,188.17	82,836.82	154,136.29	175,000	
7800	510	supplies	2,728.01	4,248.22	4,790.35	5,000	
7800	540	oil and grease	14,831.53	4,870.61	6,745.67	8,000	
7800	550	repair parts	63,256.81	73,643.36	73,681.09	80,000	
7800	560	tires and tubes	24,716.35	28,083.77	19,763.93	28,000	
7800	622	non capitalized a v materials			615.36		
7800	641	furn. fixtures & equip-capital	12,205.31	2,944.18	1,400.00	3,000	
7800	642	furn, fixt. & equip non-capi.	1,378.23	20,166.53	1,306.50	10,000	
7800	643	computer hardware - capital			1,747.44	1,000	
7800	644	computer hardware-non capital		699.94	168.35		
7800	651	buses		363,420.00			
7800	730	dues and fees			742.79		
7800	750	substitutes	22,134.89	25,217.11	19,627.43	27,000	

General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2009	06.30.2010	05.16.2011	2011-2012	Current year analysis
Operation of plant							
7900	240	Workers Comp	147,973.00	151,395.00	289,864.00	290,000	
7900	310	professional services	916.00	4,144.90	8,676.44	12,000	aquatron 4,275; water spigot 2,605
7900	320	insurance & bond premiums	572,305.00	443,480.01	293,575.22	295,000	
7900	350	repairs and maintenance		4,624.75	3,415.00	4,500	
7900	360	rentals	3,962.00	1,518.01	200.00	1,000	
7900	370	regular telephones		0.00	33.15		
7900	371	telephones	66,251.06	77,756.17	13,323.08	18,000	e-rate has been deducted
7900	372	postage	360.00				
7900	373	data communication lines		8,572.00	15,944.68	18,000	
7900	380	public utility services	174,973.81	155,855.09	108,847.62	128,000	city of bonifay 69,239; hc recycling 1,420; city of pdl 38,188
7900	384	sewage			21,045.18	25,000	walkers septic
7900	385	garbage		2,170.42	30,322.57	44,000	waste management
7900	390	other purchased service	36,236.89	14,401.00	9,763.00	15,000	
7900	420	bottled gas	53,685.55	84,566.17	79,881.52	94,000	
7900	430	electricity	816,823.66	834,366.36	752,303.85	920,000	
7900	450	gasoline			2,955.94	8,000	
7900	460	diesel fuel			4,955.28	7,000	
7900	510	supplies	1,727.25	2,677.75	15,865.43	20,000	
7900	550	repair parts		67.15	536.06	1,000	
7900	641	furn. fixtures & equip-capital			5,019.52	4,000	
7900	730	dues and fees	1,729.00	200.00	5,300.00	8,000	liability insurance deductible
7900	750	substitutes	25,686.97	5,542.93	8,899.45	12,000	

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2009	Full year 06.30.2010	Part year thru 05.16.2011	Budget 2011-2012	Current year analysis
Maintenance of plant							
8100	310	professional services	13,795.25	20,850.49	27,049.50	25,000	fy 2010 house mover 15,552; fy 2011, action fire 10,786; marell 9,900;
8100	350	repairs and maintenance	131,930.98	207,985.40	203,319.54	220,000	baxters asphalt 4,950; comfort systems 8,686; d & g painting 8,500; dixie metals 9,142; embarq 15,205; honeywell 4,085; jerry branch 18,465; jm electric 20,590; network cabling 4,815; quality mechancial 7,059; sam schneider 9,952; sanders security 12,692; simplexgrinnell 16,624; waynes heating 19,825; wittichen 5,681
8100	360	rentals	15,872.36	18,000.87	15,460.03	25,000	
8100	372	postage		7.10			
8100	380	public utility services	2,526.66	15,602.44		10,000	
8100	384	sewage		3,262.68			
8100	390	other purchased service	1,560.75	11,284.25	1,428.75	2,000	
8100	450	gasoline	5.92				
8100	510	supplies	88,344.59	96,563.59	137,983.27	150,000	bailey 10,770; bowen 15,645; cdw 5,220; dixie metals 3,258; jerkins 8,118; lowes 6,775; mayer elec 3,177; panhandle salv 15,442; ram enterp 6,301; r bush 6,118; wittichen 28,224
8100	550	repair parts	208.33	2,620.04	1,146.67	5,000	
8100	590	other materials & supplies		59.97			
8100	640	furniture, fixtures & equipment		2,500.00			
8100	641	furn. fixtures & equip-capital	3,100.00	4,256.00			
8100	642	furn, fixt. & equip non-capi.	3,436.08	274.11	24,422.95	5,000	buckeye 23,939 (lockers)
8100	643	computer hardware - capital	3,715.00				
8100	660	land	1,000.00				
8100	750	substitutes	262.65	0.00	1,513.25	5,000	
8100	790	misc expenses	750.00	156.00			
Community services							
9100	390	other purchased service			1,800.00	2,000	
9100	510	supplies		2,666.77			
Transfer of funds							
9700	900	transfers		450,000.00			
9700	910	transfers to general fund		0.00	75.00		
9700	940	transfers to special revenue	563,000.00	65,000.00			
			3,657,242	4,012,287	2,952,485	3,417,700	