



HOLMES DISTRICT SCHOOL BOARD

ANNUAL FINANCIAL REPORT 2021-2022

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF HOLMES COUNTY
For the Fiscal Year Ended June 30, 2022**

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| Email completed form to: OFFRSubmissions@fldoe.org or Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400 |
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| | | <u>PAGE NUMBER</u> | |
|------------------|--|--------------------------|-------------|
| | | <u>Minimum Reporting</u> | <u>ACFR</u> |
| Exhibit A-1 | Management's Discussion and Analysis ----- | 1 | 1 |
| Exhibit B-1 | Statement of Net Position ----- | 2 | 2 |
| Exhibit B-2 | Statement of Activities ----- | 3 | 3 |
| Exhibit C-1 | Balance Sheet – Governmental Funds----- | 4 | 4 |
| Exhibit C-2 | Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position ----- | 5 | 5 |
| Exhibit C-3 | Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds ----- | 6 | 6 |
| Exhibit C-4 | Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities ----- | 7 | 7 |
| Exhibit C-5 | Statement of Net Position – Proprietary Funds----- | 8 | 8 |
| Exhibit C-6 | Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds ----- | 9 | 9 |
| Exhibit C-7 | Statement of Cash Flows – Proprietary Funds ----- | 10 | 10 |
| Exhibit C-8 | Statement of Fiduciary Net Position ----- | 11 | 11 |
| Exhibit C-9 | Statement of Changes in Fiduciary Net Position----- | 12 | 12 |
| Exhibit C-10 | Combining Statement of Net Position – Major and Nonmajor Component Units----- | 13 | 13 |
| Exhibit C-1 1a-d | Combining Statement of Activities – Major and Nonmajor Component Units ----- | 14-17 | 14-17 |
| Exhibit D-1 | Notes to Financial Statements ----- | 18 | 18 |
| Exhibit D-2a | Other Required Supplementary Information ----- | 19 | 19 |
| Exhibit D-2b | Notes to Required Supplementary Information ----- | 20 | 20 |
| | -- | | |
| Exhibit E-1 | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund ----- | 21 | 21 |
| Exhibit E-2a-d | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Major Special Revenue Funds----- | 22-25 | 22-25 |
| Exhibit F-1a-d | Combining Balance Sheet – Nonmajor Governmental Funds----- | | 26-29 |
| Exhibit F-2a-d | Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds----- | | 30-33 |
| Exhibit H-4 | Combining Statement of Net Position – Internal Service Funds ----- | | 41 |
| Exhibit H-5 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds----- | | 42 |
| Exhibit H-6 | Combining Statement of Cash Flows – Internal Service Funds----- | | 43 |
| Exhibit I-7 | Combining Statement of Fiduciary Net Position – Custodial Funds ----- | | 50 |
| Exhibit I-8 | Combining Statement of Changes in Net Position – Custodial Funds ----- | | 51 |

The *Superintendent's Annual Financial Report* (ESE 145) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 12, 2022.



 Signature of District School Superintendent

9/12/22

 Signature Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Holmes County District School Board has prepared the following discussion and analysis of the financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to (a) assist the reader in focusing on significant financial issues; (b) provide an overview and analysis of the District's financial position; (c) identify changes in the District's financial position; (d) identify material deviations from the approved budget; and (e) highlight significant issues in individual funds. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021-22 fiscal year are as follows:

- The District's total net position increased by \$242,450, or 0.56 percent, for the 2021-22 fiscal year. The increase is primarily due to the decrease in liabilities.
- General Fund revenues totaled \$26,095,035, or 75.6 percent of all revenues in the 2021-22 fiscal year, compared to \$26,333,937, or 76.9 percent in the prior year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriations by the Board, totaled \$916,169 at June 30, 2022, or 3.5 percent of General Fund revenues and 3.3 percent of General Fund expenditures. The prior year unassigned fund balance in the General Fund was \$1,152,136, or 4.4 percent of General Fund revenues and 3.9 percent of General Fund expenditures.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

All of the District's activities and services are reported in the government-wide financial statements as governmental activities. The District's governmental activities include instruction, student support services, instructional support services, administrative support services, facility maintenance, transportation, and food services. State and Federal revenues, property taxes and interest, and investment earnings finance most of these activities. Additionally, all capital and debt financing activities are reported as governmental activities.

Over a period of time, changes in the District's net position are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other nonfinancial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories discussed below.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Other Fund, and Special Revenue – Federal Education Stabilization Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

Proprietary Fund: Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains one type of proprietary fund, an internal service fund. This fund is used to account for resources set aside to fund a portion of the District's compensated absences liability.

Fiduciary Funds: Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses custodial funds to account for resources held for student activities and groups.

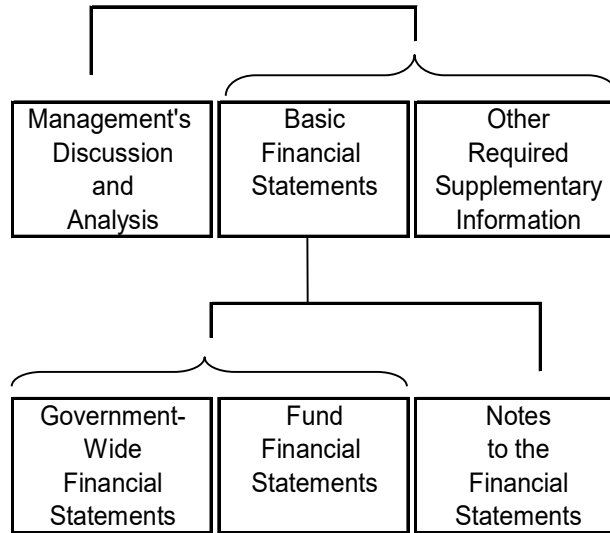
Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's total other postemployment benefits (OPEB) and net pension liabilities.

Components of the Annual Financial Report



Major Features of Holmes County School District's Government-Wide and Fund Financial Statements

| | Government-Wide Statements | Fund Statements | | |
|--|--|--|---|---|
| | | Governmental Funds | Proprietary Fund | Fiduciary Funds |
| Scope | Entire District (except fiduciary funds) | The activities of the District that are not proprietary or fiduciary | Activities the District operates similar to private businesses | Instances in which the District is trustee or agent for someone else's resources |
| Required financial statements | Statement of net position Statement of activities | Balance sheet Statement of revenues, expenditures, and changes in fund balances | Statement of net position Statement of revenues, expenses, and changes in fund net position Statement of cash flows | Statement of fiduciary net position Statement of changes in fiduciary net position |
| Accounting basis and measurement focus | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus | Accrual accounting and economic resources focus |
| Type of asset/liability information | All assets and liabilities, both financial and capital, and short-term and long-term | Only assets expected to be used and liabilities that come due during the year or soon thereafter; no capital assets included | All assets and liabilities, both financial and capital, and short-term and long-term | All assets and liabilities, both short-term and long-term; the District's funds do not currently contain capital assets although they can |
| Type of inflow/outflow information | All revenues and expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during year, regardless of when cash is received or paid | All additions and deductions during year, regardless of when cash is received or paid |

| |
|---|
| GOVERNMENT-WIDE FINANCIAL ANALYSIS |
|---|

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2022, compared to net position as of June 30, 2021:

Net Position, End of Year

| | Governmental Activities | |
|---------------------------------------|------------------------------------|----------------------|
| | 6-30-21 | 6-30-22 |
| Current and Other Assets | \$ 6,127,989 | \$ 4,917,495 |
| Capital Assets | 68,831,198 | 67,199,010 |
| Total Assets | 74,959,187 | 72,116,505 |
| Deferred Outflows of Resources | 9,089,041 | 8,041,256 |
| Long-Term Liabilities | 34,147,981 | 19,764,186 |
| Other Liabilities | 1,926,719 | 1,399,126 |
| Total Liabilities | 36,074,700 | 21,163,311 |
| Deferred Inflows of Resources | 4,675,740 | 15,454,211 |
| Net Position: | | |
| Net Investment in Capital Assets | 68,591,885 | 67,199,010 |
| Restricted | 1,113,713 | 677,726 |
| Unrestricted (Deficit) | (26,407,810) | (24,336,498) |
| Total Net Position | \$ 43,297,788 | \$ 43,540,239 |

The largest portion of the District's net position is investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing \$2,742,143 in compensated absences payable, \$7,437,908 in total OPEB liability, and \$9,584,135 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2022, and June 30, 2021, are as follows:

Operating Results for the Fiscal Year Ended

| | Governmental Activities | |
|---|------------------------------------|----------------------|
| | 6-30-21 | 6-30-22 |
| Program Revenues: | | |
| Charges for Services | \$ 109,953 | \$ 141,463 |
| Operating Grants and Contributions | 2,466,248 | 2,838,069 |
| Capital Grants and Contributions | 115,658 | 143,756 |
| General Revenues: | | |
| Property Taxes, Levied for Operational Purposes | 2,292,075 | 2,395,159 |
| Property Taxes, Levied for Capital Projects | 783,851 | 825,912 |
| Grants and Contributions Not Restricted to Specific Programs | 28,144,358 | 28,163,535 |
| Unrestricted Investment Earnings | 7,739 | 4,620 |
| Miscellaneous | 944,629 | 10,185 |
| Total Revenues | 34,864,511 | 34,522,700 |
| Functions/Program Expenses: | | |
| Instruction | 18,468,619 | 16,683,328 |
| Student Support Services | 1,000,048 | 1,106,577 |
| Instructional Media Services | 575,433 | 548,128 |
| Instruction and Curriculum Development Services | 1,083,908 | 997,792 |
| Instructional Staff Training Services | 349,461 | 340,385 |
| Instruction-Related Technology | 399,412 | 303,469 |
| Board | 346,239 | 239,976 |
| General Administration | 413,057 | 445,326 |
| School Administration | 2,144,929 | 1,960,220 |
| Facilities Acquisition and Construction | - | - |
| Fiscal Services | 395,681 | 352,564 |
| Food Services | 1,866,121 | 2,122,126 |
| Central Services | 534,827 | 565,219 |
| Student Transportation Services | 1,419,946 | 1,308,538 |
| Operation of Plant | 3,468,846 | 3,517,159 |
| Maintenance of Plant | 1,598,111 | 1,096,330 |
| Administrative Technology Services | 17,244 | 80,769 |
| Community Services | 105 | 3,099 |
| Unallocated Interest on Long-Term Debt | 18,775 | 9,345 |
| Unallocated Depreciation Expense | 2,304,441 | 2,590,042 |
| Loss on Disposal of Capital Assets | 1,353,914 | 9,857 |
| Total Functions/Program Expenses | 37,759,117 | 34,280,250 |
| Change in Net Position | (2,894,606) | 242,451 |
| Net Position - Beginning | 46,192,394 | 43,297,788 |
| Net Position - Ending | \$ 43,297,788 | \$ 43,540,239 |

The largest revenue source is the State of Florida (66.7 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP funding formula utilizes student enrollment data and is designed to maintain equity

in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Operating grants and contributions increased by \$371,821 or 15.08 percent, due to an increase in food service revenue.

Miscellaneous revenues decreased by \$934,444, or 98.9 percent, primarily due to the receipt of insurance loss recoveries in the prior year.

Instruction expenses represent 48.67 percent of total governmental expenses in the 2021-22 fiscal year. Instruction expenses decreased by \$1,785,291 from the previous fiscal year. The second largest change in expenses was the loss on disposal of capital assets, which decreased by \$1,344,057, due to the sale of the Bonifay Middle School property in the prior year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by \$683,541 during the fiscal year to \$1,971,328. Of the total fund balance, \$916,170, or 46.5 percent, is unassigned fund balance, which is available for spending at the District's discretion; \$316,946 is nonspendable; \$522,069 is restricted; and \$216,144 is assigned.

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is \$916,170, while the total fund balance is \$1,169,935. The unassigned fund balance decreased by \$235,967 and total fund balance decreased by \$296,614 during the fiscal year. The restricted fund balance decreased by \$48,775 and the nonspendable fund balance increased by \$11,872.

The Special Revenue – Other Fund has total revenues and expenditures of \$2,682,937 each, which is not a significant change from the prior fiscal year. This fund is used to account for certain Federal grant program resources. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of \$2,697,242 each, which is not a significant change from the prior fiscal year. This fund is used to account for certain Federal grant program resources. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared according to Florida law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund. Variances between the original, final, and actual appropriations and expenditures were the result of certain grants and funds that are not budgeted until grant approval. During the 2021-22 fiscal year, the District amended its General Fund budget as needed to comply with Florida law and local District policies. There were no significant variances noted between the original budget, final budget, and actual revenues and expenditures.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The following table reflects the District's net investments in capital assets at June 30, 2022, and June 30, 2021:

| | Capital Assets | |
|------------------------------------|--------------------------------|----------------------|
| | Governmental Activities | |
| | 6-30-22 | 6-30-21 |
| Land | \$ 641,671 | \$ 641,671 |
| Improvements Other Than Buildings | 4,135,445 | 4,122,995 |
| Buildings and Fixed Equipment | 60,735,154 | 62,485,569 |
| Furniture, Fixtures, and Equipment | 909,268 | 634,844 |
| Motor Vehicles | 777,472 | 946,119 |
| Total Capital Assets | \$ 67,199,010 | \$ 68,831,198 |

Additional information on the District's capital assets can be found in Notes I.F.4. and II.C. to the financial statements.

Long-Term Debt

The following table discloses the 2021-22 fiscal year debt principal payments and outstanding balances at June 30, 2022:

| | Outstanding Debt | |
|---------------|-------------------------|-------------------------|
| | Total Payments | Debt Outstanding |
| June 30, 2022 | <u>\$ 239,313</u> | <u>\$ -</u> |

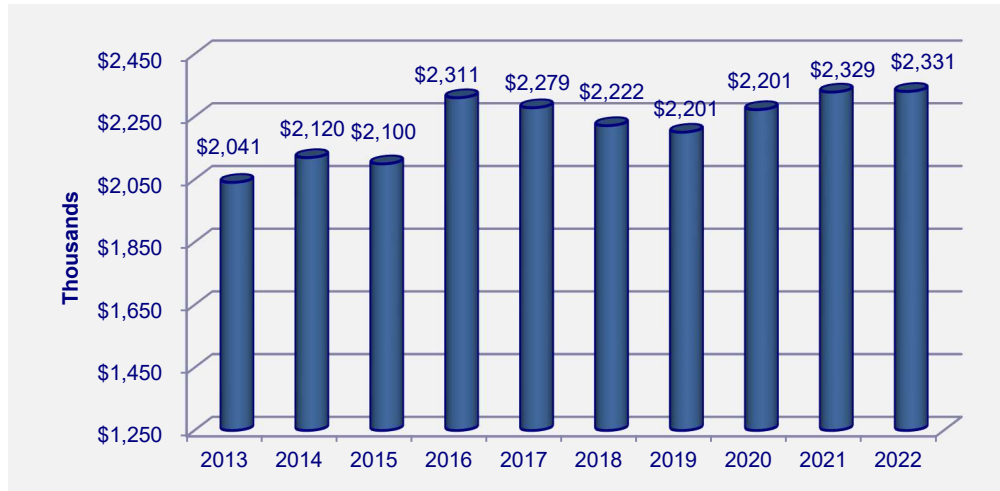
Additional information on the District's long-term debt can be found in Notes I.F.6. and II.G. to the financial statements.

OTHER MATTERS OF SIGNIFICANCE

Insurance Premiums

The insurance industry has presented a challenge for consumers for the past several years. The current provider of health insurance has a contractual provision whereby the District is to pay at least 75 percent of the premium cost for employee health coverage. The District's total cost for health insurance benefits is reflected in the chart below for the June 30 fiscal year ends as indicated:

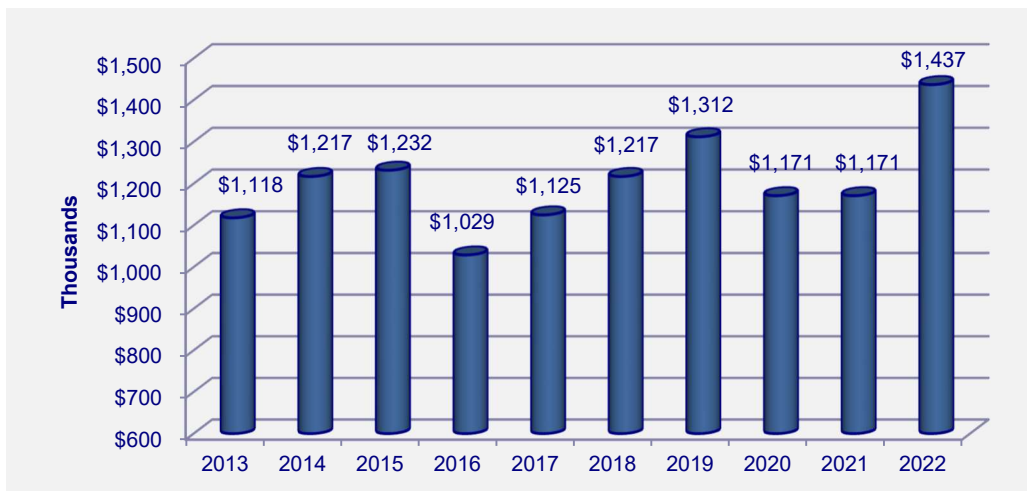
Health Insurance Premiums



Energy Costs

Energy costs for the operation of plant have impacted the District's cost containment ability. These energy costs are reflected in the following chart for the June 30 fiscal year ends as indicated:

Energy Costs

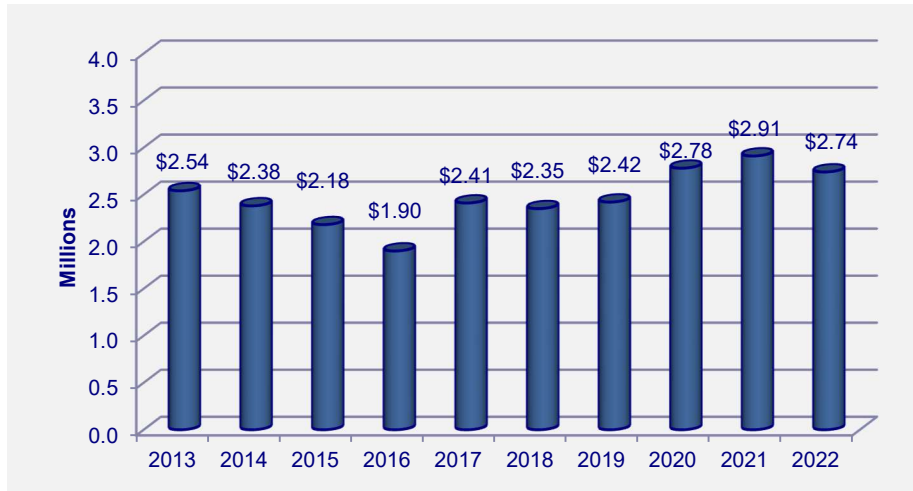


Terminal Pay Benefits

Terminal pay benefits are a significant annual cost and liability for the District. The District purchases leave from employees when they participate in the Deferred Retirement Option Program, and when they

terminate from employment, and at the rate of 80 percent of the value of sick leave earned on an annual basis by current employees with certain limits. The following reflects the total terminal pay liability for June 30 fiscal year ends as indicated:

Terminal Pay Liability



REQUESTS FOR INFORMATION

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to the Holmes County District School Board, 701 East Pennsylvania Avenue, Bonifay, Florida 32425.

BASIC FINANCIAL STATEMENTS

Holmes County District School Board
Statement of Net Position
June 30, 2022

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 3,304,911.21 |
| Investments | - |
| Accounts Receivable | 9,796.76 |
| Due from Other Agencies | 1,285,840.82 |
| Inventories | 316,946.10 |
| Capital Assets: | |
| Nondepreciable Capital Assets | 641,671.30 |
| Depreciable Capital Assets, Net | 66,557,339.17 |
| TOTAL ASSETS | 72,116,505.36 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Other Postemployment Benefits | 1,377,234.00 |
| Pensions | 6,664,022.00 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 8,041,256.00 |
| LIABILITIES | |
| Accrued Salaries and Benefits | 884,337.34 |
| Payroll Deductions and Withholdings | 233,864.83 |
| Accounts Payable | 170,392.63 |
| Unearned Revenue | 91.41 |
| Due to Other Agencies | 110,439.60 |
| Long-Term Liabilities: | |
| Portion Due Within 1 Year | 409,425.80 |
| Portion Due After 1 Year | 19,354,759.77 |
| TOTAL LIABILITIES | 21,163,311.38 |
| DEFERRED INFLOWS OF RESOURCES | |
| Other Postemployment Benefits | 2,352,500.00 |
| Pensions | 13,101,711.47 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 15,454,211.47 |
| NET POSITION | |
| Net Investment in Capital Assets | 67,199,010.47 |
| Restricted for: | |
| State Required Carryover Programs | 92,476.54 |
| Debt Service | - |
| Capital Projects | 429,592.59 |
| Food Service | 155,656.73 |
| Unrestricted | (24,336,497.82) |
| TOTAL NET POSITION | \$ 43,540,238.51 |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Activities
For the Fiscal Year Ended June 30, 2022**

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|--|-------------------------|----------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Governmental Activities: | | | | | |
| Instruction | \$ 16,683,327.82 | \$ 89,278.00 | \$ 59,074.00 | \$ | \$ (16,534,975.82) |
| Student Support Services | 1,106,577.33 | | | | (1,106,577.33) |
| Instructional Media Services | 548,127.58 | | | | (548,127.58) |
| Instruction and Curriculum Development Services | 997,792.01 | | | | (997,792.01) |
| Instructional Staff Training Services | 340,385.38 | | | | (340,385.38) |
| Instruction-Related Technology | 303,468.95 | | | | (303,468.95) |
| Board | 239,976.04 | | | | (239,976.04) |
| General Administration | 445,326.07 | | | | (445,326.07) |
| School Administration | 1,960,220.43 | | | | (1,960,220.43) |
| Facilities Acquisition and Construction | - | | | | - |
| Fiscal Services | 352,564.31 | | | | (352,564.31) |
| Food Services | 2,122,126.43 | 19,343.56 | 2,046,310.37 | | (56,472.50) |
| Central Services | 565,218.59 | | | | (565,218.59) |
| Student Transportation Services | 1,308,537.98 | 32,841.56 | 732,685.00 | | (543,011.42) |
| Operation of Plant | 3,517,159.38 | - | | | (3,517,159.38) |
| Maintenance of Plant | 1,096,329.93 | - | | 108,897.66 | (987,432.27) |
| Administrative Technology Services | 80,769.08 | - | | | (80,769.08) |
| Community Services | 3,098.86 | - | | | (3,098.86) |
| Unallocated Interest on Long-Term Debt | 9,344.57 | - | | 34,858.61 | 25,514.04 |
| Unallocated Depreciation Expense* | 2,590,042.41 | - | | | (2,590,042.41) |
| Loss on Disposal of Capital Assets | 9,856.51 | - | | | (9,856.51) |
| Total Governmental Activities | \$ 34,280,249.66 | \$ 141,463.12 | \$ 2,838,069.37 | \$ 143,756.27 | \$ (31,156,960.90) |
| General Revenues: | | | | | |
| Taxes: | | | | | |
| Property Taxes, Levied for Operational Purposes | | | | | 2,395,158.89 |
| Property Taxes, Levied for Capital Projects | | | | | 825,912.35 |
| Grants and Contributions Not Restricted to Specific Programs | | | | | 28,163,535.22 |
| Unrestricted Investment Earnings | | | | | 4,619.80 |
| Miscellaneous | | | | | 10,185.34 |
| Total General Revenues | | | | | 31,399,411.60 |
| Change in Net Position | | | | | 242,450.70 |
| Net Position - Beginning | | | | | 43,297,787.81 |
| Net Position - Ending | | | | | \$ 43,540,238.51 |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Balance Sheet – Governmental Funds
June 30, 2022**

| | <u>General Fund</u> | <u>Special Revenue - Other Fund</u> | <u>Special Revenue - Federal Education Stabilization Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|-------------------------|---|---|---|---|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 1,111,166.91 | \$ - | \$ - | \$ 646,703.68 | \$ 1,757,870.59 |
| Investments | - | - | - | - | - |
| Accounts Receivable | 9,694.48 | - | - | 102.28 | 9,796.76 |
| Due from Other Funds | 833,255.06 | - | - | 52,609.54 | 885,864.60 |
| Due from Other Agencies | 96,334.08 | 385,837.03 | 667,481.72 | 136,187.99 | 1,285,840.82 |
| Inventories | 161,289.37 | - | - | 155,656.73 | 316,946.10 |
| TOTAL ASSETS | <u>\$ 2,211,739.90</u> | <u>\$ 385,837.03</u> | <u>\$ 667,481.72</u> | <u>\$ 991,260.22</u> | <u>\$ 4,256,318.87</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accrued Salaries and Benefits | \$ 703,552.13 | \$ 117,860.78 | \$ 12,511.37 | \$ 50,413.06 | \$ 884,337.34 |
| Payroll Deductions and Withholdings | 201,986.23 | 16,914.91 | 2,051.23 | 12,912.46 | 233,864.83 |
| Accounts Payable | 136,266.13 | 12,247.61 | 21,741.06 | 137.83 | 170,392.63 |
| Unearned Revenue | - | - | - | 91.41 | 91.41 |
| Due to Other Funds | - | 238,813.73 | 631,178.06 | 15,872.81 | 885,864.60 |
| Due to Other Agencies | - | - | - | 110,439.60 | 110,439.60 |
| Total Liabilities | <u>1,041,804.49</u> | <u>385,837.03</u> | <u>667,481.72</u> | <u>189,867.17</u> | <u>2,284,990.41</u> |
| Fund Balances: | | | | | |
| Nonspendable: | | | | | |
| Inventories | 161,289.37 | - | - | 155,656.73 | 316,946.10 |
| Restricted for: | | | | | |
| State Required Carryover Programs | 92,476.54 | - | - | - | 92,476.54 |
| Debt Service | - | - | - | - | - |
| Capital Projects | - | - | - | 429,592.59 | 429,592.59 |
| Food Service | - | - | - | - | - |
| Total Restricted Fund Balance | <u>92,476.54</u> | <u>-</u> | <u>-</u> | <u>429,592.59</u> | <u>522,069.13</u> |
| Assigned for: | | | | | |
| Capital Projects | - | - | - | 216,143.73 | 216,143.73 |
| Total Assigned Fund Balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>216,143.73</u> | <u>216,143.73</u> |
| Unassigned Fund Balance | 916,169.50 | - | - | - | 916,169.50 |
| Total Fund Balances | <u>1,169,935.41</u> | <u>-</u> | <u>-</u> | <u>801,393.05</u> | <u>1,971,328.46</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 2,211,739.90</u> | <u>\$ 385,837.03</u> | <u>\$ 667,481.72</u> | <u>\$ 991,260.22</u> | <u>\$ 4,256,318.87</u> |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022**

Total Fund Balances - Governmental Funds \$ 1,971,328.46

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 67,199,010.47

Long-term liabilities are not due and payable in the fiscal year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:

| | | | |
|--|----|----------------|-----------------|
| Installment-Purchase Payable | \$ | - | |
| Bonds Payable | | - | |
| Compensated Absences Payable (net of \$1,547,040.62 set aside in the Internal Service Fund to fund a portion of the liability) | | (1,195,101.95) | |
| Net Pension Liability | | (9,584,135.00) | |
| Other Postemployment Benefits Payable | | (7,437,908.00) | (18,217,144.95) |
| | | | |

The deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.

| | | | |
|---------------------------------------|----|-----------------|----------------|
| Deferred Outflows Related to Pensions | \$ | 6,664,022.00 | |
| Deferred Outflows Related to OPEB | | 1,377,234.00 | |
| Deferred Inflows Related to Pensions | | (13,101,711.47) | |
| Deferred Inflows Related to OPEB | | (2,352,500.00) | (7,412,955.47) |
| | | | |

Net Position - Governmental Activities \$ 43,540,238.51

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2022**

| | General Fund | Special Revenue - Other Fund | Special Revenue - Federal Education Stabilization Fund | Other Governmental Funds | Total Governmental Funds |
|--|------------------------|------------------------------------|--|--------------------------------|--------------------------------|
| Revenues | | | | | |
| Intergovernmental: | | | | | |
| Federal Direct | \$ 74,989.49 | \$ - | \$ 156,000.00 | \$ - | \$ 230,989.49 |
| Federal Through State and Local | 167,882.25 | 2,682,550.88 | 2,539,905.92 | 2,015,284.37 | 7,405,623.42 |
| State | 22,848,470.44 | - | - | 173,075.78 | 23,021,546.22 |
| Local: | | | | | |
| Property Taxes | 2,395,158.89 | - | - | 825,912.35 | 3,221,071.24 |
| Charges for Services - Food Service | - | - | - | 19,343.56 | 19,343.56 |
| Miscellaneous | 608,533.60 | 386.55 | 1,335.97 | 3,684.97 | 613,941.09 |
| Total Local Revenues | <u>3,003,692.49</u> | <u>386.55</u> | <u>1,335.97</u> | <u>848,940.88</u> | <u>3,854,355.89</u> |
| Total Revenues | <u>26,095,034.67</u> | <u>2,682,937.43</u> | <u>2,697,241.89</u> | <u>3,037,301.03</u> | <u>34,512,515.02</u> |
| Expenditures | | | | | |
| Current - Education: | | | | | |
| Instruction | 14,683,290.00 | 1,968,896.43 | 1,491,451.10 | - | 18,143,637.53 |
| Student Support Services | 894,973.04 | 98,238.77 | 202,523.16 | - | 1,195,734.97 |
| Instructional Media Services | 587,131.42 | - | 6,459.00 | - | 593,590.42 |
| Instruction and Curriculum Development Services | 838,614.26 | 243,931.14 | 7,535.50 | - | 1,090,080.90 |
| Instructional Staff Training Services | 204,065.67 | 138,835.55 | 17,686.96 | - | 360,588.18 |
| Instruction-Related Technology | 237,434.23 | - | 85,522.00 | - | 322,956.23 |
| Board | 257,069.63 | - | - | - | 257,069.63 |
| General Administration | 250,013.97 | 157,986.41 | 55,717.65 | - | 463,718.03 |
| School Administration | 2,092,469.79 | - | 53,464.44 | - | 2,145,934.23 |
| Facilities Acquisition and Construction | - | - | - | - | - |
| Fiscal Services | 376,073.77 | - | 4,306.00 | - | 380,379.77 |
| Food Services | 3,384.47 | - | 30,895.52 | 2,164,531.72 | 2,198,811.71 |
| Central Services | 562,536.81 | 610.00 | 49,893.71 | - | 613,040.52 |
| Student Transportation Services | 1,347,369.13 | 26,230.88 | 21,037.19 | - | 1,394,637.20 |
| Operation of Plant | 3,554,602.32 | - | 41,392.66 | - | 3,595,994.98 |
| Maintenance of Plant | 1,139,038.66 | - | 10,765.00 | - | 1,149,803.66 |
| Administrative Technology Services | 53,969.08 | - | 26,800.00 | - | 80,769.08 |
| Community Services | 3,098.86 | - | - | - | 3,098.86 |
| Capital Outlay: | | | | | |
| Facilities Acquisition and Construction | 372,414.08 | - | 38,400.00 | - | 410,814.08 |
| Other Capital Outlay | 174,492.14 | 48,208.25 | 324,269.62 | 9,926.82 | 556,896.83 |
| Debt Service: | | | | | |
| Principal | 205,313.38 | - | - | 34,000.00 | 239,313.38 |
| Interest and Fiscal Charges | 7,493.93 | - | - | 1,850.64 | 9,344.57 |
| Total Expenditures | <u>27,844,848.64</u> | <u>2,682,937.43</u> | <u>2,468,119.51</u> | <u>2,210,309.18</u> | <u>35,206,214.76</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(1,749,813.97)</u> | <u>-</u> | <u>229,122.38</u> | <u>826,991.85</u> | <u>(693,699.74)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 1,443,014.34 | - | - | 229,122.38 | 1,672,136.72 |
| Loss Recoveries | 10,185.34 | - | - | - | 10,185.34 |
| Transfers Out | - | - | (229,122.38) | (1,443,014.34) | (1,672,136.72) |
| Total Other Financing Sources (Uses) | <u>1,453,199.68</u> | <u>-</u> | <u>(229,122.38)</u> | <u>(1,213,891.96)</u> | <u>10,185.34</u> |
| Net Change in Fund Balances | <u>(296,614.29)</u> | <u>-</u> | <u>0.00</u> | <u>(386,900.11)</u> | <u>(683,514.40)</u> |
| Fund Balances, Beginning | 1,466,549.70 | - | - | 1,188,293.16 | 2,654,842.86 |
| Fund Balances, Ending | <u>\$ 1,169,935.41</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 801,393.05</u> | <u>\$ 1,971,328.46</u> |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
For the Fiscal Year Ended June 30, 2022**

Net Change in Fund Balances - Governmental Funds \$ (683,514.40)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation in excess of capital outlay in the current fiscal year. (1,622,331.50)

The loss on the disposal of capital assets during the current fiscal year is reported in the statement of activities. In the governmental funds, the cost of these assets was recognized as an expenditure in the fiscal year purchased. Thus, the change in net position differs from the change in fund balance by the undepreciated cost of the disposed assets. (9,856.51)

Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceed repayments in the current fiscal year.

| | | | |
|---------------------------------|----|------------|------------|
| Installment-Purchase Repayments | \$ | 205,313.38 | |
| Bond Repayments | | 34,000.00 | 239,313.38 |

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current fiscal year. 167,905.45

Governmental funds report District OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.

| | | | |
|---|----|--------------|------------|
| Increase in OPEB Liability | \$ | (845,572.00) | |
| Increase in Deferred Outflows of Resources - OPEB | | 531,866.00 | |
| Decrease in Deferred Inflows of Resources - OPEB | | 434,773.00 | 121,067.00 |

Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.

| | | | |
|--------------------------|----|--------------|--------------|
| FRS Pension Contribution | \$ | 1,940,472.00 | |
| FRS Pension Expense | | 123,248.53 | |
| HIS Pension Contribution | | 310,376.00 | |
| HIS Pension Expense | | (344,843.00) | 2,029,253.53 |

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net expense of the internal service fund is reported with governmental activities. 613.75

Change in Net Position - Governmental Activities \$ 242,450.70

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Net Position – Proprietary Fund
June 30, 2022**

| | Governmental Activities - Internal Service Fund |
|------------------------------|--|
| | |
| ASSETS | |
| Current Assets: | |
| Cash and Cash Equivalents | \$ <u>1,547,040.62</u> |
| LIABILITIES | |
| Noncurrent Liabilities: | |
| Compensated Absences Payable | \$ <u>1,547,040.62</u> |
| NET POSITION | |
| Unrestricted | <u><u>\$ 0.00</u></u> |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Revenues, Expenses, and Changes in Fund
Net Position – Proprietary Fund
For the Fiscal Year Ended June 30, 2022**

| | Governmental Activities - Internal Service Fund |
|--|--|
| | |
| OPERATING EXPENSES | |
| Increase in Compensated Absences Payable | \$ 613.75 |
| Operating Loss | (613.75) |
| NONOPERATING REVENUES | |
| Interest | 613.75 |
| Change in Net Position | - |
| Total Net Position - Beginning | - |
| Total Net Position - Ending | \$ 0.00 |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Cash Flows – Proprietary Funds
For the Fiscal Year Ended June 30, 2022**

| | Governmental Activities - Internal Service Fund |
|--|--|
| | |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | |
| Investment Income | 613.75 |
| Cash and Cash Equivalents, Beginning | 1,546,426.87 |
| Cash and Cash Equivalents, Ending | \$ 1,547,040.62 |
| | |
| Reconciliation of Operating Loss to Net Cash Used by Operating Activities: | |
| Operating Loss | \$ (613.75) |
| Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities: | |
| Changes in Assets and Liabilities: | |
| Increase in Compensated Absences Payable | 613.75 |
| Net Cash Provided by Operating Activities | \$ 0.00 |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2022**

| | <u>Custodial Funds</u> |
|----------------------------------|-----------------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 470,116.89 |
| NET POSITION | |
| Restricted for Internal Accounts | <u><u>\$ 470,116.89</u></u> |

The accompanying notes to financial statements are an integral part of this statement.

**Holmes County District School Board
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2022**

| | Custodial Funds |
|-------------------------------|------------------------|
| ADDITIONS | |
| Athletics | 660,779.88 |
| Classes | 284,259.38 |
| Clubs | 371,147.45 |
| Departments | 72,570.72 |
| General | 82,957.62 |
| Music | 39,613.57 |
| Trust | 9,612.73 |
| Total Additions | 1,520,941.35 |
| DEDUCTIONS | |
| Athletics | 610,690.73 |
| Classes | 276,151.53 |
| Clubs | 359,943.76 |
| Departments | 70,619.17 |
| General | 88,883.09 |
| Music | 42,533.43 |
| Trust | 13,899.94 |
| Total Deductions | 1,462,721.65 |
| Change in Net Position | 58,219.70 |
| Net Position - Beginning | 411,897.19 |
| Net Position Ending | 470,116.89 |

The accompanying notes to financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Holmes County School District (District). All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Holmes County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Holmes County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on these criteria, no component units are included within the District's reporting entity.

C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund. Separate financial statements are provided for governmental funds, proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Education Stabilization Fund – to account for Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding provided through the State as emergency relief to address the impact of COVID-19 on elementary and secondary schools.

Additionally, the District reports the following proprietary and fiduciary fund types:

- Internal Service Fund – to account for the resources set aside to fund a portion of the Board's compensated absences liability.
- Custodial Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, transfers between the funds are eliminated in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

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 as soon as all eligibility requirements imposed by the provider have been met.

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 as soon as they are both 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. For this purpose, 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). Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, 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 and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed in the SBA debt service accounts for investment of debt service moneys, amounts placed with the SBA for participation in the Florida PRIME investment

pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investment in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. This investment is reported at fair value, which is amortized cost.

Types and amounts of investments held at fiscal year end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out basis, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. Purchases are recorded as expenditures during the year and are adjusted to reflect year-end physical inventories.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| <u>Description</u> | <u>Estimated Useful Lives</u> |
|------------------------------------|-------------------------------|
| Improvements Other Than Buildings | 10 - 35 years |
| Buildings and Fixed Equipment | 10 - 50 years |
| Furniture, Fixtures, and Equipment | 5 - 10 years |
| Motor Vehicles | 5 - 10 years |

Current year information relative to changes in capital assets is described in a subsequent note.

5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have

been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds, and to the extent funded in accordance with Board Policy in the Internal Service Fund, are reported as liabilities in the government-wide statement of net position. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and OPEB are discussed in subsequent notes.

8. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted

fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2022.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board approves the assignment of the fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time

equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the School Hardening Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Holmes County Property Appraiser, and property taxes are collected by the Holmes County Tax Collector.

The Board adopted the 2021 tax levy on September 13, 2021. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for

taxes collected by the Holmes County Tax Collector at fiscal year end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

4. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

5. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements.

6. Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from activities related to funding a portion of the District's compensated absences liability. The principal operating revenue is contributions made to fund the compensated absences liability. The primary operating expense is the payment of terminal leave. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2022, are reported as follows:

| <u>Investments</u> | <u>Maturities</u> | <u>Fair Value</u> |
|---------------------------|-------------------|-------------------|
| SBA: Florida PRIME (1) | 50 Days | \$ 10,803.34 |

(1) This investment is reported as a cash equivalent for financial statement reporting purposes.

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. The District’s investments in SBA debt service accounts are valued using Level 1 inputs.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Florida PRIME uses a weighted average days to maturity (WAM). A portfolio’s WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days.” As of June 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100 percent of their account value.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the

Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that further limits its investment choices.

The District's investment in Florida PRIME is rated AAAM by Standard & Poor's.

C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|------------------------------|--------------------------|--------------------|---------------------------|
| GOVERNMENTAL ACTIVITIES | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 641,671.30 | \$ - | \$ - | \$ 641,671.30 |
| Capital Assets Being Depreciated: | | | | |
| Improvements Other Than Buildings | 5,815,808.04 | 410,814.08 | - | 6,226,622.12 |
| Buildings and Fixed Equipment | 89,645,424.06 | - | 177,935.00 | 89,467,489.06 |
| Furniture, Fixtures, and Equipment | 3,423,531.03 | 487,897.83 | 280,943.50 | 3,630,485.36 |
| Motor Vehicles | 4,539,868.29 | 68,999.00 | 134,306.00 | 4,474,561.29 |
| Total Capital Assets Being Depreciated | <u>103,424,631.42</u> | <u>967,710.91</u> | <u>593,184.50</u> | <u>103,799,157.83</u> |
| Less Accumulated Depreciation for: | | | | |
| Improvements Other Than Buildings | 1,692,812.56 | 398,364.83 | - | 2,091,177.39 |
| Buildings and Fixed Equipment | 27,159,854.57 | 1,750,415.13 | 177,935.00 | 28,732,334.70 |
| Furniture, Fixtures, and Equipment | 2,788,687.43 | 203,617.14 | 271,086.99 | 2,721,217.58 |
| Motor Vehicles | 3,593,749.68 | 237,645.31 | 134,306.00 | 3,697,088.99 |
| Total Accumulated Depreciation | <u>35,235,104.24</u> | <u>2,590,042.41</u> | <u>583,327.99</u> | <u>37,241,818.66</u> |
| Total Capital Assets Being Depreciated, Net | 68,189,527.18 | (1,622,331.50) | 9,856.51 | 66,557,339.17 |
| Governmental Activities Capital Assets, Net | <u>\$ 68,831,198.48</u> | <u>\$ (1,622,331.50)</u> | <u>\$ 9,856.51</u> | <u>\$ 67,199,010.47</u> |

Depreciation expense is not charged to individual functions, but rather is reflected as unallocated on the statement of activities.

D. Retirement Plans

1. FRS – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The District's FRS and HIS pension expense totaled \$221,594 for the fiscal year ended June 30, 2022.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- *Regular* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers* – Members who hold specified elective offices in local government.
- *Senior Management Service* – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

| <u>Class, Initial Enrollment, and Retirement Age/Years of Service</u> | <u>Percent Value</u> |
|---|----------------------|
| Regular Members Initially Enrolled Before July 1, 2011 | |
| Retirement up to age 62 or up to 30 years of service | 1.60 |
| Retirement at age 63 or with 31 years of service | 1.63 |
| Retirement at age 64 or with 32 years of service | 1.65 |
| Retirement at age 65 or with 33 or more years of service | 1.68 |
| Regular Members Initially Enrolled On or After July 1, 2011 | |
| Retirement up to age 65 or up to 33 years of service | 1.60 |
| Retirement at age 66 or with 34 years of service | 1.63 |
| Retirement at age 67 or with 35 years of service | 1.65 |
| Retirement at age 68 or with 36 or more years of service | 1.68 |
| Elected County Officers | 3.00 |
| Senior Management Service | 2.00 |

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021-22 fiscal year were as follows:

| <u>Class</u> | <u>Percent of Gross Salary</u> | |
|---|--------------------------------|---------------------|
| | <u>Employee</u> | <u>Employer (1)</u> |
| FRS, Regular | 3.00 | 10.82 |
| FRS, Elected County Officers | 3.00 | 51.42 |
| FRS, Senior Management Service | 3.00 | 29.01 |
| DROP – Applicable to Members from All of the Above Classes | 0.00 | 18.34 |
| FRS, Reemployed Retiree | (2) | (2) |

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The District’s contributions to the Plan totaled \$1,940,472 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$3,360,852 for its proportionate share of the Plan’s net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The District’s proportionate share of the net pension liability was based on the District’s 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District’s proportionate share was 0.044491827 percent, which was an increase of 0.00002536812724587 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized a negative Plan pension expense of \$123,249. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences Between Expected and Actual Experience | \$ 576,055 | \$ - |
| Change of Assumptions | 2,299,661 | - |
| Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments | - | 11,725,167 |
| Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions | 790,297 | 757,482 |
| District FRS Contributions Subsequent to the Measurement Date | 1,940,472 | - |
| Total | \$ 5,606,485 | \$ 12,482,649 |

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$1,940,472, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Amount</u> |
|-----------------------------------|-----------------------|
| 2023 | \$ (1,653,778) |
| 2024 | (1,860,618) |
| 2025 | (2,380,227) |
| 2026 | (3,038,499) |
| 2027 | 116,486 |
| Total | \$ (8,816,636) |

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.40 percent |
| Salary Increases | 3.25 percent, average, including inflation |
| Investment Rate of Return | 6.80 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation (1)</u> | <u>Annual Arithmetic Return</u> | <u>Compound Annual (Geometric) Return</u> | <u>Standard Deviation</u> |
|--------------------------|------------------------------|---------------------------------|---|---------------------------|
| Cash | 1.0% | 2.1% | 2.1% | 1.1% |
| Fixed Income | 20.0% | 3.8% | 3.7% | 3.3% |
| Global Equity | 54.2% | 8.2% | 6.7% | 17.8% |
| Real Estate (Property) | 10.3% | 7.1% | 6.2% | 13.8% |
| Private Equity | 10.8% | 11.7% | 8.5% | 26.4% |
| Strategic Investments | 3.7% | 5.7% | 5.4% | 8.4% |
| Total | 100% | | | |
| Assumed inflation - Mean | | | 2.4% | 1.2% |

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit

payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

| | <u>1% Decrease (5.8%)</u> | <u>Current Discount Rate (6.8%)</u> | <u>1% Increase (7.8%)</u> |
|--|-----------------------------------|---|-----------------------------------|
| District's Proportionate Share of the Net Pension Liability | \$ 15,029,955 | \$ 3,360,852 | \$ (6,393,210) |

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan. At June 30, 2022, the District reported a payable of \$416,481.10 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2022.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2022, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the

event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$310,376 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a net pension liability of \$6,223,283 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, and update procedures were used to determine the net pension liability as of June 30, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.050733964 percent, which was a decrease of 0.0000022791482103 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized the HIS Plan pension expense of \$344,843. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences Between Expected and Actual Experience | \$ 208,247 | \$ 2,606 |
| Change of Assumptions | 489,011 | 256,415 |
| Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments | 6,488 | - |
| Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions | 43,415 | 360,041 |
| District HIS Contributions Subsequent to the Measurement Date | 310,376 | - |
| Total | <u>\$ 1,057,537</u> | <u>\$ 619,062</u> |

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$310,376, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Amount</u> |
|-----------------------------------|-------------------|
| 2023 | \$ 41,765 |
| 2024 | (46,088) |
| 2025 | 15,452 |
| 2026 | 68,481 |
| 2027 | 41,369 |
| Thereafter | 7,120 |
| Total | \$ 128,099 |

Actuarial Assumptions. The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------|--|
| Inflation | 2.40 percent |
| Salary Increases | 3.25 percent, average, including inflation |
| Municipal Bond Rate | 2.16 percent |

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 2.16 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.21 percent to 2.16 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.16 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current rate:

| | <u>1% Decrease (1.16%)</u> | <u>Current Discount Rate (2.16%)</u> | <u>1% Increase (3.16%)</u> |
|--|------------------------------------|--|------------------------------------|
| District's Proportionate Share of the Net Pension Liability | \$ 7,194,719 | \$ 6,223,283 | \$ 5,427,410 |

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan. At June 30, 2022, the District reported a payable of \$61,496.94 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2022.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA’s annual financial statements and in the State’s Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member’s accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member’s account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2021-22 fiscal year were as follows:

| <u>Class</u> | <u>Percent of Gross Compensation</u> |
|--------------------------------|--|
| FRS, Regular | 6.30 |
| FRS, Elected County Officers | 11.34 |
| FRS, Senior Management Service | 7.67 |

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will

forfeit the accumulated account balance. For the fiscal year ended June 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$310,406.59 for the fiscal year ended June 30, 2022.

Payables to the Investment Plan. At June 30, 2022, the District reported a payable of \$74,282.50 for the outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2022.

E. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The District does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through action from the Board and the Insurance Committee. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. The OPEB Plan provides healthcare insurance benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

Employees Covered by Benefit Terms. At June 30, 2020, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 75 |
| Active Employees | <u>335</u> |
| Total | <u>410</u> |

Total OPEB Liability. The District's total OPEB liability of \$7,437,908 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|-----------------------------|--|
| Inflation | 2.25 percent |
| Discount Rate | 1.92 percent |
| Salary Increases | 3.4 percent to 7.8 percent, average, including inflation |
| Healthcare Cost Trend Rates | Based on the Getzen Model, with trend rates starting at 1.6 for 2020, followed by 6.25 percent for 2021 and then gradually decreasing to an ultimate trend rate of 3.99 percent in 2040. |
| Aging Factors | Based on the 2013 SOA Study “Health Care Costs – From Birth to Death.” |
| Expenses | Administrative expenses are included in the per capita health costs. |

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of the OPEB Plan actuarial valuation, the municipal bond rate of 2.45 percent was based on the daily rate of Fidelity’s 20-Year Municipal General Obligation AA Index closest to but not later than the measurement date. The discount rate was 1.92 percent at the beginning of the measurement year.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2020, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB Plan actuarial valuation. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions (for development of the pattern of the normal cost increases) were the same as those used in the July 1, 2020, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

Changes in the Total OPEB Liability.

| | <u>Amount</u> |
|--|---------------------|
| Balance at June 30, 2021 | <u>\$ 6,592,336</u> |
| Changes for the year: | |
| Service Cost | 204,407 |
| Interest | 165,447 |
| Differences Between Expected and Actual Experience | - |
| Changes of Assumptions or Other Inputs | 563,327 |
| Benefit Payments | <u>(87,609)</u> |
| Net Changes | <u>845,572</u> |
| Balance at June 30, 2022 | <u>\$ 7,437,908</u> |

The changes of assumptions or other inputs was based on the following:

- The discount rate was changed from 2.45 percent as of the beginning of the measurement period to 1.92 percent as of June 30, 2021.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.92 percent) or 1 percentage point higher (2.92 percent) than the current rate:

| | 1% Decrease (0.92%) | Current Discount Rate (1.92%) | 1% Increase (2.92%) |
|----------------------|------------------------------------|--|------------------------------------|
| Total OPEB Liability | \$ 8,672,976 | \$ 7,437,908 | \$ 6,421,174 |

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

| | 1% Decrease | Healthcare Cost Trend Rates | 1% Increase |
|----------------------|--------------------|--|--------------------|
| Total OPEB Liability | \$ 6,133,802 | \$ 7,437,908 | \$ 9,161,301 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$83,720. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| <u>Description</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Differences Between Expected and Actual Experience | \$ 317,767 | \$ 413,867 |
| Changes of Assumptions or Other Inputs | 854,680 | 1,938,633 |
| Benefits Paid Subsequent to the Measurement Date | 204,787 | - |
| Total | \$ 1,377,234 | \$ 2,352,500 |

The amount reported as deferred outflows of resources related to OPEB, totaling \$204,787, resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Amount</u> |
|-----------------------------------|-----------------------|
| 2023 | \$ (286,134) |
| 2024 | (286,134) |
| 2025 | (286,134) |
| 2026 | (286,134) |
| 2027 | (210,327) |
| Thereafter | 174,810 |
| Total | \$ (1,180,053) |

F. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Holmes County District School Board is a member of the Panhandle Area Educational Consortium – Risk Management Consortium (Consortium) under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers’ compensation, sabotage and terrorism, cyber liability, employee dishonesty, equipment breakdown, and other coverage deemed necessary by the members of the Consortium. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Washington County District School Board serves as fiscal agent for the Consortium.

Health and hospitalization coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past 3 fiscal years.

G. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

| <u>Description</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deductions</u> | <u>Ending Balance</u> | <u>Due In One Year</u> |
|--------------------------------------|--------------------------|----------------------|-------------------------|-------------------------|------------------------|
| GOVERNMENTAL ACTIVITIES | | | | | |
| Installment-Purchase Payable | \$ 205,313.38 | \$ - | \$ 205,313.38 | \$ - | \$ - |
| Bonds Payable | 34,000.00 | - | 34,000.00 | - | - |
| Compensated Absences Payable | 2,910,048.02 | 613.75 | 168,519.20 | 2,742,142.57 | 173,314.11 |
| Net Pension Liability | 24,406,284.00 | 921.00 | 14,823,070.00 | 9,584,135.00 | 31,324.69 |
| Total OPEB Liability | 6,592,336.00 | 845,572.00 | - | 7,437,908.00 | 204,787.00 |
| Total Governmental Activities | \$ 34,147,981.40 | \$ 847,106.75 | \$ 15,230,902.58 | \$ 19,764,185.57 | \$ 409,425.80 |

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

H. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.F.10., fund balances may be classified as follows:

- **Nonspendable Fund Balance.** Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance.** Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance.** The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

I. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

| <u>Funds</u> | <u>Interfund</u> | |
|---------------------------------|----------------------|----------------------|
| | <u>Receivables</u> | <u>Payables</u> |
| Major: | | |
| General | \$ 833,255.06 | \$ - |
| Special Revenue: | | |
| Other | - | 238,813.73 |
| Federal Education Stabilization | - | 631,178.06 |
| Non-Major: | | |
| Food Services | \$ 36,736.73 | \$ - |
| Capital Projects: | | |
| Other | 15,872.81 | - |
| Capital Outlay and Debt Service | - | 15,872.81 |
| Total | <u>\$ 885,864.60</u> | <u>\$ 885,864.60</u> |

The interfund receivables and payables represent loans to finance expenditures paid by the General Fund on behalf of the Special Revenue – Other Fund and the Special Revenue – Federal Education Stabilization Fund.

J. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2021-22 fiscal year:

| Source | Amount |
|---|-------------------------|
| Florida Education Finance Program | \$ 19,650,331.00 |
| Categorical Educational Program - Class Size Reduction | 2,780,793.00 |
| Sales Tax Distribution | 209,250.00 |
| Voluntary Prekindergarten Program | 189,940.39 |
| Motor Vehicle License Tax (Capital Outlay and Debt Service) | 113,768.92 |
| Educational Facilities Security Grant | 29,987.35 |
| Food Service Supplement | 31,026.00 |
| State License Tax | 11,961.44 |
| Miscellaneous | 4,488.12 |
| Total | \$ 23,021,546.22 |

Accounting policies relating to certain State revenue sources are described in Note I.G.2.

2. Property Taxes

The following is a summary of millages and taxes levied on the 2021 tax roll for the 2021-22 fiscal year:

| | Millages | Taxes Levied |
|--|-----------------|------------------------|
| General Fund | | |
| Nonvoted School Tax: | | |
| Required Local Effort | 3.591 | \$ 2,028,725.27 |
| Prior Period Funding Adjustment | 0.011 | 6,214.42 |
| Basic Discretionary Local Effort | 0.748 | 422,580.48 |
| Capital Projects - Local Capital Improvement Fund | | |
| Nonvoted Tax: | | |
| Local Capital Improvements | 1.500 | 847,420.75 |
| Total | 5.850 | \$ 3,304,940.92 |

K. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

| Funds | Interfund | |
|------------------------------|------------------------|------------------------|
| | Transfers In | Transfers Out |
| Major: | | |
| General | \$ 1,443,014.34 | \$ - |
| Special Revenue – Federal | - | 229,122.38 |
| Education Stabilization Fund | | |
| Nonmajor Governmental | 229,122.38 | 1,443,014.34 |
| Total | \$ 1,672,136.72 | \$ 1,672,136.72 |

The transfers to the General Fund were reimbursements for eligible capital outlay expenditures and security-related expenditures, and the transfer from the Ed Stabilization Fund was to subsidize the District's food service program.

**Schedule of Changes in the District's
Total OPEB Liability and Related Ratios**

| | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2018</u> | <u>2018</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability | | | | | |
| Service Cost | \$ 204,407 | \$ 220,049 | \$ 169,819 | \$ 252,588 | \$ 298,529 |
| Interest | 165,447 | 212,236 | 218,127 | 294,035 | 258,489 |
| Differences Between Expected and Actual Experience | - | 393,427 | - | (738,467) | - |
| Changes of Assumptions or Other Inputs | 563,327 | (694,723) | 515,448 | (1,747,787) | (871,773) |
| Benefit Payments | <u>(87,609)</u> | <u>(198,587)</u> | <u>(198,507)</u> | <u>(224,312)</u> | <u>(240,213)</u> |
| Net Change in Total OPEB Liability | <u>845,572</u> | <u>(67,598)</u> | <u>704,887</u> | <u>(2,163,943)</u> | <u>(554,968)</u> |
| Total OPEB Liability - Beginning | <u>6,592,336</u> | <u>6,659,934</u> | <u>5,955,047</u> | <u>8,118,990</u> | <u>8,673,958</u> |
| Total OPEB Liability - Ending | <u>\$ 7,437,908</u> | <u>\$ 6,592,336</u> | <u>\$ 6,659,934</u> | <u>\$ 5,955,047</u> | <u>\$ 8,118,990</u> |
| Covered-Employee Payroll | \$ 18,353,035 | \$ 17,818,481 | \$ 17,297,155 | \$ 16,793,354 | \$ 12,116,253 |
| Total OPEB Liability as a Percentage of Covered-Employee Payroll | 40.53% | 37.00% | 38.50% | 35.46% | 67.01% |

**Schedule of the District's Proportionate Share
of the Net Pension Liability –
Florida Retirement System Pension Plan (1)**

| Fiscal Year Ending June 30 | District's Proportion of the FRS Net Pension Liability | District's Proportionate of the FRS Net Pension Liability | District's Covered | District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll | FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|----------------------------------|---|--|-----------------------|---|--|
| 2013 | 0.046247981% | \$ 7,961,336 | \$ 16,142,015 | 49.32% | 88.54% |
| 2014 | 0.051665204% | 3,152,337 | 17,268,816 | 18.25% | 96.09% |
| 2015 | 0.050617059% | 6,537,872 | 16,952,459 | 38.57% | 92.00% |
| 2016 | 0.048704436% | 12,297,908 | 17,627,690 | 69.76% | 84.88% |
| 2017 | 0.046282162% | 13,689,953 | 17,695,394 | 77.36% | 83.89% |
| 2018 | 0.043475811% | 13,095,140 | 17,398,263 | 75.27% | 84.26% |
| 2019 | 0.044751143% | 15,411,671 | 17,904,061 | 86.08% | 82.61% |
| 2020 | 0.041955015% | 18,183,922 | 17,693,451 | 102.77% | 78.85% |
| 2021 | 0.044491827% | 3,360,852 | 17,961,878 | 18.71% | 96.40% |

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Florida Retirement System Pension Plan (1)**

| Fiscal Year Ending June 30 | Contractually Required FRS Contribution | Contractually Required Contribution | FRS Contribution Deficiency (Excess) | District's Covered Payroll | FRS Contributions as a Percentage of Covered Payroll |
|----------------------------------|---|---|--|-------------------------------|---|
| 2014 | \$ 1,131,687 | \$ (1,131,687) | \$ - | \$ 17,268,816 | 6.55% |
| 2015 | 1,234,087 | (1,234,087) | - | 16,952,459 | 7.28% |
| 2016 | 1,187,735 | (1,187,735) | - | 17,627,690 | 6.74% |
| 2017 | 1,204,839 | (1,204,839) | - | 17,695,394 | 6.81% |
| 2018 | 1,239,026 | (1,239,026) | - | 17,398,263 | 7.12% |
| 2019 | 1,387,828 | (1,387,828) | - | 17,904,061 | 7.75% |
| 2020 | 1,355,550 | (1,355,550) | - | 17,693,451 | 7.66% |
| 2021 | 1,700,992 | (1,700,992) | - | 17,961,878 | 9.47% |
| 2022 | 1,940,472 | (1,940,472) | - | 18,697,338 | 10.38% |

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of the District's Proportionate Share
of the Net Pension Liability –
Health Insurance Subsidy Pension Plan (1)**

| Fiscal Year Ending June 30 | District's Proportion of the HIS Net Pension Liability | District's Proportionate Share of the HIS Net Pension Liability | District's Covered | District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll | HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|--|-------------------------------|---|---|
| 2013 | 0.055565903% | \$ 4,837,742 | \$ 16,142,015 | 29.97% | 1.78% |
| 2014 | 0.058112640% | 5,433,674 | 17,268,816 | 31.47% | 0.99% |
| 2015 | 0.055891073% | 5,700,010 | 16,952,459 | 33.62% | 0.50% |
| 2016 | 0.056844589% | 6,625,001 | 17,627,690 | 37.58% | 0.97% |
| 2017 | 0.054784847% | 5,857,849 | 17,695,394 | 33.10% | 1.64% |
| 2018 | 0.052915803% | 5,600,668 | 17,398,263 | 32.19% | 2.15% |
| 2019 | 0.053386563% | 5,973,422 | 17,904,061 | 33.36% | 2.63% |
| 2020 | 0.050961879% | 6,222,362 | 17,693,451 | 35.17% | 3.00% |
| 2021 | 0.050733964% | 6,223,283 | 17,961,878 | 34.65% | 3.56% |

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Health Insurance Subsidy Pension Plan (1)**

| Fiscal Year Ending June 30 | Contractually Required HIS Contribution | HIS Contributions in Relation to the Contractually Required Contribution | HIS Contribution Deficiency (Excess) | District's Payroll | HIS Contributions as a Percentage of Covered Payroll |
|---|--|---|---|-------------------------------|---|
| 2014 | \$ 199,074 | \$ (199,074) | \$ - | \$ 17,268,816 | 1.15% |
| 2015 | 213,650 | (213,650) | - | 16,952,459 | 1.26% |
| 2016 | 291,365 | (291,365) | - | 17,627,690 | 1.65% |
| 2017 | 289,937 | (289,937) | - | 17,695,394 | 1.64% |
| 2018 | 286,964 | (286,964) | - | 17,398,263 | 1.65% |
| 2019 | 295,286 | (295,286) | - | 17,904,061 | 1.65% |
| 2020 | 293,711 | (293,711) | - | 17,693,451 | 1.66% |
| 2021 | 298,167 | (298,167) | - | 17,961,878 | 1.66% |
| 2022 | 310,376 | (310,376) | - | 18,697,338 | 1.66% |

(1) The amounts presented for each fiscal year were determined as of June 30.

1. Budgetary Basis of Accounting

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

2. Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2022, total OPEB liability decreased from the prior fiscal year as a result of the discount rate changing from 2.45 percent as of June 30, 2020, to 1.92 percent as of June 30, 2021.

3. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

Changes of Assumptions. In 2021, the maximum amortization period was decreased to 20 years for all current and future amortization bases.

4. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions. In 2021, the municipal bond rate used to determine total pension liability was decreased from 2.21 percent to 2.16 percent.

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

For the Fiscal Year Ended June 30, 2022

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|------------------|------------------|----------------|----------------|------------------------------|
| | | Original | Final | | |
| REVENUES | | | | | |
| Federal Direct | 3100 | 75,000.00 | 75,000.00 | 74,989.49 | (10.51) |
| Federal Through State and Local | 3200 | 122,000.00 | 188,099.29 | 167,882.25 | (20,217.04) |
| State Sources | 3300 | 22,962,798.62 | 22,929,616.68 | 22,848,470.44 | (81,146.24) |
| <i>Local Sources:</i> | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 2,356,235.52 | 2,395,158.89 | 2,395,158.89 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | | | 0.00 | 0.00 |
| Impact Fees | 3496 | | | 0.00 | 0.00 |
| Other Local Revenue | | 645,577.20 | 610,562.19 | 608,533.60 | (2,028.59) |
| Total Local Sources | 3400 | 3,001,812.72 | 3,005,721.08 | 3,003,692.49 | (2,028.59) |
| Total Revenues | | 26,161,611.34 | 26,198,437.05 | 26,095,034.67 | (103,402.38) |
| EXPENDITURES | | | | | |
| <i>Current:</i> | | | | | |
| Instruction | 5000 | 15,188,006.47 | 15,067,506.30 | 14,683,290.00 | 384,216.30 |
| Student Support Services | 6100 | 1,011,669.37 | 897,911.22 | 894,973.04 | 2,938.18 |
| Instructional Media Services | 6200 | 667,053.34 | 588,614.90 | 587,131.42 | 1,483.48 |
| Instruction and Curriculum Development Services | 6300 | 823,708.67 | 838,614.26 | 838,614.26 | 0.00 |
| Instructional Staff Training Services | 6400 | 187,903.81 | 204,069.83 | 204,065.67 | 4.16 |
| Instruction-Related Technology | 6500 | 457,249.97 | 269,946.04 | 237,434.23 | 32,511.81 |
| Board | 7100 | 295,781.83 | 260,048.01 | 257,069.63 | 2,978.38 |
| General Administration | 7200 | 238,424.66 | 250,013.97 | 250,013.97 | 0.00 |
| School Administration | 7300 | 2,039,417.85 | 2,126,157.81 | 2,092,469.79 | 33,688.02 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 372,894.41 | 376,221.11 | 376,073.77 | 147.34 |
| Food Services | 7600 | 0.00 | 3,384.47 | 3,384.47 | 0.00 |
| Central Services | 7700 | 470,697.09 | 562,636.65 | 562,536.81 | 99.84 |
| Student Transportation Services | 7800 | 1,369,709.91 | 1,347,369.13 | 1,347,369.13 | 0.00 |
| Operation of Plant | 7900 | 3,513,772.69 | 3,580,849.22 | 3,554,602.32 | 26,246.90 |
| Maintenance of Plant | 8100 | 1,528,197.60 | 1,270,589.43 | 1,139,038.66 | 131,550.77 |
| Administrative Technology Services | 8200 | 61,625.00 | 58,469.08 | 53,969.08 | 4,500.00 |
| Community Services | 9100 | | 3,404.75 | 3,098.86 | 305.89 |
| <i>Debt Service: (Function 9200)</i> | | | | | |
| Redemption of Principal | 710 | 205,313.38 | 205,313.38 | 205,313.38 | 0.00 |
| Interest | 720 | 7,493.94 | 7,493.94 | 7,493.93 | 0.01 |
| Due and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| <i>Capital Outlay:</i> | | | | | |
| Facilities Acquisition and Construction | 7420 | | 372,414.08 | 372,414.08 | 0.00 |
| Other Capital Outlay | 9300 | | 174,492.14 | 174,492.14 | 0.00 |
| Total Expenditures | | 28,438,919.99 | 28,465,519.72 | 27,844,848.64 | 620,671.08 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (2,277,308.65) | (2,267,082.67) | (1,749,813.97) | 517,268.70 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of Capital Assets | 3730 | | | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 10,185.34 | 10,185.34 | 0.00 |
| Transfers In | 3600 | 2,031,596.20 | 2,074,172.20 | 1,443,014.34 | (631,157.86) |
| Transfers Out | 9700 | | | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 2,031,596.20 | 2,084,357.54 | 1,453,199.68 | (631,157.86) |
| Net Change in Fund Balances | | (245,712.45) | (182,725.13) | (296,614.29) | (113,889.16) |
| Fund Balances, July 1, 2021 | 2800 | 1,466,549.70 | 1,466,549.70 | 1,466,549.70 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2022 | 2700 | 1,220,837.25 | 1,283,824.57 | 1,169,935.41 | (113,889.16) |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2022

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|--|----------------|------------------|--------------|----------------|------------------------------|
| | | Original | Final | | |
| REVENUES | | | | | |
| Federal Direct | 3100 | | | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 2,504,788.00 | 2,924,755.86 | 2,682,550.88 | (242,204.98) |
| State Sources | 3300 | | | 0.00 | 0.00 |
| <i>Local Sources:</i> | | | | | |
| Other Local Revenue | | 0.00 | 386.55 | 386.55 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 386.55 | 386.55 | 0.00 |
| Total Revenues | | 2,504,788.00 | 2,925,142.41 | 2,682,937.43 | (242,204.98) |
| EXPENDITURES | | | | | |
| <i>Current:</i> | | | | | |
| Instruction | 5000 | 1,840,532.78 | 2,100,709.99 | 1,968,896.43 | 131,813.56 |
| Student Support Services | 6100 | 113,040.00 | 98,238.77 | 98,238.77 | 0.00 |
| Instructional Media Services | 6200 | | | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 214,269.50 | 259,414.50 | 243,931.14 | 15,483.36 |
| Instructional Staff Training Services | 6400 | 158,854.00 | 223,659.23 | 138,835.55 | 84,823.68 |
| Instruction-Related Technology | 6500 | | | 0.00 | 0.00 |
| Board | 7100 | | | 0.00 | 0.00 |
| General Administration | 7200 | 150,596.72 | 157,986.41 | 157,986.41 | 0.00 |
| School Administration | 7300 | | | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | 0.00 | 0.00 |
| Fiscal Services | 7500 | | | 0.00 | 0.00 |
| Food Services | 7600 | | | 0.00 | 0.00 |
| Central Services | 7700 | 250.00 | 1,575.00 | 610.00 | 965.00 |
| Student Transportation Services | 7800 | 27,245.00 | 35,350.26 | 26,230.88 | 9,119.38 |
| Operation of Plant | 7900 | | | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | | | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | | | 0.00 | 0.00 |
| Community Services | 9100 | | | 0.00 | 0.00 |
| <i>Capital Outlay:</i> | | | | | |
| Other Capital Outlay | 9300 | | 48,208.25 | 48,208.25 | 0.00 |
| Total Expenditures | | 2,504,788.00 | 2,925,142.41 | 2,682,937.43 | 242,204.98 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 3600 | | | 0.00 | 0.00 |
| Transfers Out | 9700 | | | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2021 | 2800 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2022

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|--|----------------|------------------|--------------|----------------|------------------------------|
| | | Original | Final | | |
| REVENUES | | | | | |
| Federal Direct | 3100 | 0.00 | 156,000.00 | 156,000.00 | 0.00 |
| Federal Through State and Local | 3200 | 1,254,000.43 | 2,800,199.29 | 2,539,905.92 | (260,293.37) |
| State Sources | 3300 | | | 0.00 | 0.00 |
| <i>Local Sources:</i> | | | | | |
| Other Local Revenue | | 0.00 | 1,335.97 | 1,335.97 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 1,335.97 | 1,335.97 | 0.00 |
| Total Revenues | | 1,254,000.43 | 2,957,535.26 | 2,697,241.89 | (260,293.37) |
| EXPENDITURES | | | | | |
| <i>Current:</i> | | | | | |
| Instruction | 5000 | 892,646.75 | 1,633,332.63 | 1,491,451.10 | 141,881.53 |
| Student Support Services | 6100 | 232,853.47 | 268,630.34 | 202,523.16 | 66,107.18 |
| Instructional Media Services | 6200 | 0.00 | 6,459.00 | 6,459.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 9,688.50 | 7,535.50 | 2,153.00 |
| Instructional Staff Training Services | 6400 | 28,844.00 | 46,296.91 | 17,686.96 | 28,609.95 |
| Instruction-Related Technology | 6500 | 17,937.00 | 85,522.00 | 85,522.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 41,642.26 | 55,825.63 | 55,717.65 | 107.98 |
| School Administration | 7300 | 2,992.36 | 56,347.26 | 53,464.44 | 2,882.82 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 4,382.50 | 4,306.00 | 76.50 |
| Food Services | 7600 | 4,844.22 | 40,068.42 | 30,895.52 | 9,172.90 |
| Central Services | 7700 | 0.00 | 50,008.35 | 49,893.71 | 114.64 |
| Student Transportation Services | 7800 | 1,550.19 | 22,663.87 | 21,037.19 | 1,626.68 |
| Operation of Plant | 7900 | 4,690.18 | 48,876.35 | 41,392.66 | 7,483.69 |
| Maintenance of Plant | 8100 | 0.00 | 10,841.50 | 10,765.00 | 76.50 |
| Administrative Technology Services | 8200 | 26,000.00 | 26,800.00 | 26,800.00 | 0.00 |
| Community Services | 9100 | | | 0.00 | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | |
| Redemption of Principal | 710 | | | 0.00 | 0.00 |
| Interest | 720 | | | 0.00 | 0.00 |
| Dues and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| <i>Capital Outlay:</i> | | | | | |
| Facilities Acquisition and Construction | 7420 | | 38,400.00 | 38,400.00 | 0.00 |
| Other Capital Outlay | 9300 | | 324,269.62 | 324,269.62 | 0.00 |
| Total Expenditures | | 1,254,000.43 | 2,728,412.88 | 2,468,119.51 | 260,293.37 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 0.00 | 229,122.38 | 229,122.38 | 0.00 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 3600 | | | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | (229,122.38) | (229,122.38) | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | (229,122.38) | (229,122.38) | 0.00 |
| Net Change in Fund Balances | | 0.00 | (0.00) | 0.00 | 0.00 |
| Fund Balances, July 1, 2021 | 2800 | | | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2022 | 2700 | 0.00 | (0.00) | 0.00 | 0.00 |

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022**

| | Acct # | SBE/COBI Bonds 210 | Capital Outlay and Debt Service 360 | Improvement Fund 370 | Other Capital Projects 390 | Food Services 410 | Total Nonmajor Funds |
|---|--------|--------------------|-------------------------------------|----------------------|----------------------------|-------------------|----------------------|
| ASSETS | | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 365,980.51 | 280,723.17 | 0.00 | 646,703.68 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 102.28 | 102.28 |
| Due From Other Agencies | 1220 | 0.00 | 77,975.87 | 1,600.43 | 29,987.35 | 26,624.34 | 136,187.99 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 15,872.81 | 36,736.73 | 52,609.54 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 155,656.73 | 155,656.73 |
| Total Assets | | 0.00 | 77,975.87 | 367,580.94 | 326,583.33 | 219,120.08 | 991,260.22 |
| LIABILITIES | | | | | | | |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 50,413.06 | 50,413.06 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 12,912.46 | 12,912.46 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 137.83 | 137.83 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 110,439.60 | 0.00 | 110,439.60 |
| Due to Budgetary Funds | 2161 | 0.00 | 15,872.81 | 0.00 | 0.00 | 0.00 | 15,872.81 |
| Unearned Revenues | 2410 | 0.00 | 91.41 | 0.00 | 0.00 | 0.00 | 91.41 |
| Total Liabilities | | 0.00 | 15,964.22 | 0.00 | 110,439.60 | 63,463.35 | 189,867.17 |
| FUND BALANCES | | | | | | | |
| <i>Nonspendable:</i> | | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 155,656.73 | 155,656.73 |
| <i>Total Nonspendable Fund Balances</i> | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 155,656.73 | 155,656.73 |
| <i>Restricted for:</i> | | | | | | | |
| Capital Projects | 2726 | 0.00 | 62,011.65 | 367,580.94 | 0.00 | 0.00 | 429,592.59 |
| <i>Total Restricted Fund Balances</i> | 2720 | 0.00 | 62,011.65 | 367,580.94 | 0.00 | 0.00 | 429,592.59 |
| <i>Assigned to:</i> | | | | | | | |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 216,143.73 | 0.00 | 216,143.73 |
| <i>Total Assigned Fund Balances</i> | 2740 | 0.00 | 0.00 | 0.00 | 216,143.73 | 0.00 | 216,143.73 |
| <i>Total Unassigned Fund Balances</i> | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund Balances | 2700 | 0.00 | 62,011.65 | 367,580.94 | 216,143.73 | 155,656.73 | 801,393.05 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | | 0.00 | 77,975.87 | 367,580.94 | 326,583.33 | 219,120.08 | 991,260.22 |

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

| | Acct # | Food Services 410 | SBE/COBI Bonds 210 | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Other Capital Projects 390 | Total Nonmajor Special Revenue Funds |
|--|---------------------|----------------------|--------------------------|--|--|----------------------------------|--|
| REVENUES | | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 2,015,284.37 | 0.00 | 0.00 | 0.00 | 0.00 | 2,015,284.37 |
| State Sources | 3300 | 31,026.00 | 34,858.61 | 77,203.82 | 0.00 | 29,987.35 | 173,075.78 |
| <i>Local Sources:</i> | | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 825,912.35 | 0.00 | 825,912.35 |
| Charges for Service - Food Service | 345X | 19,343.56 | 0.00 | 0.00 | 0.00 | 0.00 | 19,343.56 |
| Other Local Revenue | | 1,460.38 | 0.00 | 933.05 | 979.98 | 311.56 | 3,684.97 |
| Total Local Sources | 3400 | 20,803.94 | 0.00 | 933.05 | 826,892.33 | 311.56 | 848,940.88 |
| Total Revenues | | 2,067,114.31 | 34,858.61 | 78,136.87 | 826,892.33 | 30,298.91 | 3,037,301.03 |
| EXPENDITURES | | | | | | | |
| <i>Current:</i> | | | | | | | |
| Food Services | 7600 | 2,164,531.72 | 0.00 | 0.00 | 0.00 | 0.00 | 2,164,531.72 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | |
| Redemption of Principal | 710 | 0.00 | 34,000.00 | 0.00 | 0.00 | 0.00 | 34,000.00 |
| Interest | 720 | 0.00 | 1,700.00 | 0.00 | 0.00 | 0.00 | 1,700.00 |
| Dues and Fees | 730 | 0.00 | 21.99 | 128.65 | 0.00 | 0.00 | 150.64 |
| <i>Capital Outlay:</i> | | | | | | | |
| Other Capital Outlay | 9300 | 9,926.82 | 0.00 | 0.00 | 0.00 | 0.00 | 9,926.82 |
| Total Expenditures | | 2,174,458.54 | 35,721.99 | 128.65 | 0.00 | 0.00 | 2,210,309.18 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (107,344.23) | (863.38) | 78,008.22 | 826,892.33 | 30,298.91 | 826,991.85 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers In | 3600 | 229,122.38 | 0.00 | 0.00 | 0.00 | 0.00 | 229,122.38 |
| Transfers Out | 9700 | 0.00 | 0.00 | (169,462.30) | (1,243,564.69) | (29,987.35) | (1,443,014.34) |
| Total Other Financing Sources (Uses) | | 229,122.38 | 0.00 | (169,462.30) | (1,243,564.69) | (29,987.35) | (1,213,891.96) |
| Net Change in Fund Balances | | 121,778.15 | (863.38) | (91,454.08) | (416,672.36) | 311.56 | (386,900.11) |
| Fund Balances, July 1, 2021 | 2800 | 33,878.58 | 863.38 | 153,465.73 | 784,253.30 | 215,832.17 | 1,188,293.16 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2022 | 2700 | 155,656.73 | 0.00 | 62,011.65 | 367,580.94 | 216,143.73 | 801,393.05 |

The notes to financial statements are an integral part of this statement.

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF HOLMES COUNTY
For the Fiscal Year Ended June 30, 2022**

Email completed form to:
OFFRSubmissions@fldoe.org or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

| INDEX: | PAGE NUMBER |
|--|------------------------|
| | <u>FDOE</u> |
| Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund ----- | 1-3 |
| Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services ----- | 4-5 |
| Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs ----- | 6-7 |
| Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund ----- | 8-14 |
| Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous ----- | 15 |
| Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds --- | 16 |
| Exhibit K-7 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds ----- | 17-18 |
| Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds ----- | 19 |
| Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds ----- | 20 |
| Exhibit K-10 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds ----- | 21 |
| Exhibit K-11 Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds----- | 22 |
| Exhibit K-12 Schedule of Long-Term Liabilities----- | 23 |
| Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds ----- | 24 |
| Exhibit K-14 Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection ----- | 25-28 |
| Exhibit K-15 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures ----- | 29 |
| Exhibit K-16 Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) ----- | 30 |
| Exhibit K-17 Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) -- | 31 |
| Exhibit K-18 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards ----- | 32 |

The *Report of Financial Data to the Commissioner of Education (ESE 348)* for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 12, 2022.



Signature of District School Superintendent

9/12/22

Signature Date

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND**

Exhibit K-1
FDOE Page 1

For the Fiscal Year Ended June 30, 2022

Fund 100

| REVENUES | Account Number | |
|--|---------------------------|----------------------|
| <i>Federal Direct:</i> | | |
| Reserve Officers Training Corps (ROTC) | 3191 | 74,989.49 |
| Total Federal Direct | 3100 | 74,989.49 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 101,782.96 |
| Miscellaneous Federal Through State | 3299 | 66,099.29 |
| Total Federal Through State and Local | 3200 | 167,882.25 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 19,650,331.00 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 1,706.49 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 209,250.00 |
| State License Tax | 3343 | 11,961.44 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 2,780,793.00 |
| Voluntary Prekindergarten Program | 3371 | 189,940.39 |
| <i>Other State:</i> | | |
| Other Miscellaneous State Revenues | 3399 | 4,488.12 |
| Total State | 3300 | 22,848,470.44 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 2,395,158.89 |
| Interest on Investments | 3431 | 2,395.03 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 89,278.00 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | |
| Transportation Services Rendered for School Activities | 3492 | 32,841.56 |
| Sale of Junk | 3493 | 100.00 |
| Receipt of Federal Indirect Cost Rate | 3494 | 212,627.56 |
| Other Miscellaneous Local Sources | 3495 | 271,291.45 |
| Total Local | 3400 | 3,003,692.49 |
| Total Revenues | 3000 | 26,095,034.67 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 2
Fund 100

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 10,618,659.43 | 3,165,999.29 | 251,870.20 | 0.00 | 264,081.24 | 21,502.39 | 361,177.45 | 14,683,290.00 |
| Student Support Services | 6100 | 624,489.40 | 184,731.42 | 84,801.13 | | 0.00 | 322.48 | 628.61 | 894,973.04 |
| Instructional Media Services | 6200 | 373,118.73 | 120,280.24 | 57,794.89 | | 11,760.67 | 19,631.01 | 4,545.88 | 587,131.42 |
| Instruction and Curriculum Development Services | 6300 | 646,402.90 | 184,165.86 | 8,045.50 | | 0.00 | 0.00 | 0.00 | 838,614.26 |
| Instructional Staff Training Services | 6400 | 101,777.25 | 38,351.38 | 49,952.64 | | 641.35 | 0.00 | 13,343.05 | 204,065.67 |
| Instruction-Related Technology | 6500 | 160,506.27 | 49,669.35 | 17,257.10 | | 7,508.93 | 2,492.58 | | 237,434.23 |
| Board | 7100 | 142,545.00 | 90,822.34 | 19,822.41 | | 29.88 | 0.00 | 3,850.00 | 257,069.63 |
| General Administration | 7200 | 152,372.22 | 82,905.75 | 6,176.04 | | 617.64 | 505.32 | 7,437.00 | 250,013.97 |
| School Administration | 7300 | 1,515,804.17 | 555,151.41 | 1,447.75 | | 17,185.39 | 2,619.83 | 261.24 | 2,092,469.79 |
| Facilities Acquisition and Construction | 7410 | | | | | 0.00 | 0.00 | | 0.00 |
| Fiscal Services | 7500 | 227,955.64 | 81,446.21 | 54,480.17 | | 2,932.35 | 938.88 | 8,320.52 | 376,073.77 |
| Food Services | 7600 | 2,710.47 | 0.00 | | | 674.00 | 0.00 | 0.00 | 3,384.47 |
| Central Services | 7700 | 364,259.16 | 87,824.57 | 89,373.48 | | 6,387.77 | 1,862.64 | 12,829.19 | 562,536.81 |
| Student Transportation Services | 7800 | 682,997.62 | 221,425.20 | 14,377.78 | 285,995.93 | 129,240.21 | 1,184.96 | 12,147.43 | 1,347,369.13 |
| Operation of Plant | 7900 | 625,445.36 | 413,096.80 | 1,305,568.67 | 1,144,310.05 | 55,268.84 | 6,057.60 | 4,855.00 | 3,554,602.32 |
| Maintenance of Plant | 8100 | 435,922.31 | 151,608.74 | 426,884.11 | 154.93 | 98,614.84 | 25,713.73 | 140.00 | 1,139,038.66 |
| Administrative Technology Services | 8200 | | | 53,969.08 | | 0.00 | 0.00 | 0.00 | 53,969.08 |
| Community Services | 9100 | | | 663.00 | | 849.11 | | 1,586.75 | 3,098.86 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 372,414.08 | | 372,414.08 |
| Other Capital Outlay | 9300 | | | | | | 174,492.14 | | 174,492.14 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | 205,313.38 | 205,313.38 |
| Interest | 720 | | | | | | | 7,493.93 | 7,493.93 |
| Total Expenditures | | 16,674,965.93 | 5,427,478.56 | 2,442,483.95 | 1,430,460.91 | 595,792.22 | 629,737.64 | 643,929.43 | 27,844,848.64 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (1,749,813.97) |

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**

Exhibit K-1
FDOE Page 3

For the Fiscal Year Ended June 30, 2022

Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|--------------|
| Loss Recoveries | 3740 | 10,185.34 |
| <i>Transfers In:</i> | | |
| From Capital Projects Funds | 3630 | 1,443,014.34 |
| Total Transfers In | 3600 | 1,443,014.34 |
| <i>Transfers Out: (Function 9700)</i> | | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 1,453,199.68 |
| Net Change In Fund Balance | | (296,614.29) |
| Fund Balance, July 1, 2021 | 2800 | 1,466,549.70 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 161,289.37 |
| Restricted Fund Balance | 2720 | 92,476.54 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | 916,169.50 |
| Total Fund Balances, June 30, 2022 | 2700 | 1,169,935.41 |

ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

Exhibit K-2
FDOE Page 4

For the Fiscal Year Ended June 30, 2022

Fund 410

| REVENUES | Account Number | |
|---|----------------|--------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 1,327,980.92 |
| School Breakfast Reimbursement | 3262 | 430,604.01 |
| Afterschool Snack Reimbursement | 3263 | 25,694.00 |
| USDA-Donated Commodities | 3265 | 231,005.44 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 2,015,284.37 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 14,254.00 |
| School Lunch Supplement | 3338 | 16,772.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 31,026.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Student Lunches | 3451 | 1,044.82 |
| Student Breakfasts | 3452 | |
| Adult Breakfasts/Lunches | 3453 | 18,127.78 |
| Student and Adult á la Carte Fees | 3454 | 170.96 |
| Other Miscellaneous Local Sources | 3495 | 1,090.38 |
| Refunds of Prior Year's Expenditures | 3497 | 370.00 |
| Total Local | 3400 | 20,803.94 |
| Total Revenues | 3000 | 2,067,114.31 |

ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)**

Exhibit K-2
FDOE Page 5

For the Fiscal Year Ended June 30, 2022

Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|----------------|--------------|
| Salaries | 100 | 608,075.05 |
| Employee Benefits | 200 | 262,299.05 |
| Purchased Services | 300 | 78,310.75 |
| Energy Services | 400 | 0.00 |
| Materials and Supplies | 500 | 1,172,045.71 |
| Capital Outlay | 600 | 2,054.46 |
| Other | 700 | 41,746.70 |
| Other Capital Outlay (Function 9300) | 600 | 9,926.82 |
| Total Expenditures | | 2,174,458.54 |
| Excess (Deficiency) of Revenues Over Expenditures | | (107,344.23) |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Interfund | 3650 | 229,122.38 |
| Total Transfers In | 3600 | 229,122.38 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To General Fund | 910 | |
| Interfund | 950 | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 229,122.38 |
| Net Change in Fund Balance | | 121,778.15 |
| Fund Balance, July 1, 2021 | 2800 | 33,878.58 |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 155,656.73 |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 155,656.73 |

ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

Exhibit K-3
FDOE Page 6

For the Fiscal Year Ended June 30, 2022

Fund 420

| REVENUES | Account Number | |
|--|----------------|---------------------|
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 75,697.56 |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 893,663.17 |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 947,301.01 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 136,110.92 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | |
| Twenty-First Century Schools - Title IV | 3242 | 476,256.40 |
| Federal Through Local | 3280 | |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 153,521.82 |
| Total Federal Through State and Local | 3200 | 2,682,550.88 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 0.18 |
| Other Miscellaneous Local Sources | 3495 | 386.37 |
| Total Local | 3400 | 386.55 |
| Total Revenues | 3000 | 2,682,937.43 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PI

For the Fiscal Year Ended June 30, 2022

Exhibit K-3

FDOE Page 7

Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 1,267,623.60 | 394,161.34 | 200,542.28 | | 68,041.82 | 12,225.38 | 26,302.01 | 1,968,896.43 |
| Student Support Services | 6100 | | 190.66 | 84,137.40 | | 13,910.71 | | | 98,238.77 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 116,202.46 | 36,146.27 | 90,609.13 | | 973.28 | | | 243,931.14 |
| Instructional Staff Training Services | 6400 | 63,933.21 | 16,809.42 | 52,491.63 | | 1,783.85 | | 3,817.44 | 138,835.55 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 157,986.41 | 157,986.41 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | 610.00 | 610.00 |
| Student Transportation Services | 7800 | 15,551.60 | 2,939.95 | 1,060.34 | 6,678.99 | | | | 26,230.88 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 48,208.25 | | 48,208.25 |
| Total Expenditures | | 1,463,310.87 | 450,247.64 | 428,840.78 | 6,678.99 | 84,709.66 | 60,433.63 | 188,715.86 | 2,682,937.43 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | 0.00 | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Unassigned Fund Balance | 2750 | 0.00 | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2022

DOE Page 8

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|---|----------------|--|--|---|--|--|-------------------------------|---------------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | 156,000.00 | | 156,000.00 |
| Total Federal Direct: | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 156,000.00 | 0.00 | 156,000.00 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 20,792.31 | 83,382.71 | 1,815,640.17 | | 607,591.00 | 11,302.23 | 2,538,708.42 |
| Education Stabilization Funds - Workforce | 3272 | | | | | | | 0.00 |
| Education Stabilization Funds - VPK | 3273 | | | | | | 1,197.50 | 1,197.50 |
| Federal Through Local | 3280 | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | 0.00 |
| Total Federal Through State and Local | 3200 | 20,792.31 | 83,382.71 | 1,815,640.17 | 0.00 | 607,591.00 | 12,499.73 | 2,539,905.92 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | 1,335.97 | | | | 1,335.97 |
| Total Local | 3400 | 0.00 | 0.00 | 1,335.97 | 0.00 | 0.00 | 0.00 | 1,335.97 |
| Total Revenues | 3000 | 20,792.31 | 83,382.71 | 1,816,976.14 | 0.00 | 763,591.00 | 12,499.73 | 2,697,241.89 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 9

Fund 441

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|-----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 7,836.84 | 1,526.84 | 0.00 | | 11,118.08 | 0.00 | 0.00 | 20,481.76 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | 262.50 | 48.05 | | | | | | 310.55 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 8,099.34 | 1,574.89 | 0.00 | 0.00 | 11,118.08 | 0.00 | 0.00 | 20,792.31 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 10

Fund 442

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|-----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|-----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | 7,018.12 | | | 7,018.12 |
| Student Support Services | 6100 | 60,440.95 | 15,923.64 | | | | | | 76,364.59 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 60,440.95 | 15,923.64 | 0.00 | 0.00 | 7,018.12 | 0.00 | 0.00 | 83,382.71 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 11

Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 278,262.21 | 46,190.31 | 24,678.95 | | 697,897.35 | 27,305.00 | 67,449.00 | 1,141,782.82 |
| Student Support Services | 6100 | 56,056.33 | 12,394.13 | 35,444.66 | | | 740.55 | | 104,635.67 |
| Instructional Media Services | 6200 | 6,000.00 | 459.00 | | | | | | 6,459.00 |
| Instruction and Curriculum Development Services | 6300 | 7,000.00 | 535.50 | | | | | | 7,535.50 |
| Instructional Staff Training Services | 6400 | 1,000.00 | 76.50 | | | | | | 1,076.50 |
| Instruction-Related Technology | 6500 | 2,000.00 | 153.00 | 66,188.75 | | | | | 68,341.75 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 1,000.00 | 76.50 | | | | | 41,534.28 | 42,610.78 |
| School Administration | 7300 | 32,880.00 | 2,511.44 | | | | 18,073.00 | | 53,464.44 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | 4,000.00 | 306.00 | | | | | | 4,306.00 |
| Food Services | 7600 | 28,700.00 | 2,195.52 | | | | | | 30,895.52 |
| Central Services | 7700 | 34,532.25 | 10,677.06 | | | | | | 45,209.31 |
| Student Transportation Services | 7800 | 19,440.00 | 1,487.19 | | | | | | 20,927.19 |
| Operation of Plant | 7900 | 31,971.81 | 2,841.85 | | | | | | 34,813.66 |
| Maintenance of Plant | 8100 | 10,000.00 | 765.00 | | | | | | 10,765.00 |
| Administrative Technology Services | 8200 | | | 26,800.00 | | | | | 26,800.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 217,353.00 | | 217,353.00 |
| Total Expenditures | | 512,842.60 | 80,669.00 | 153,112.36 | 0.00 | 697,897.35 | 263,471.55 | 108,983.28 | 1,816,976.14 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4

FDOE Page 13

Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-----------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 5,272.84 | 1,013.90 | 138,634.26 | | 0.00 | 176,092.00 | 0.00 | 321,013.00 |
| Student Support Services | 6100 | 2,506.94 | 0.00 | 0.00 | | 3,800.96 | 15,215.00 | | 21,522.90 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | 1,500.00 | 205.91 | 8,500.00 | | | | 0.00 | 10,205.91 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 15,947.61 | | | 1,232.64 | | 17,180.25 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 12,540.94 | 12,540.94 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | 110.00 | | 110.00 |
| Operation of Plant | 7900 | | | | | | 6,579.00 | | 6,579.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 38,400.00 | | 38,400.00 |
| Other Capital Outlay | 9300 | | | | | | 106,916.62 | | 106,916.62 |
| Total Expenditures | | 9,279.78 | 1,219.81 | 163,081.87 | 0.00 | 3,800.96 | 344,545.26 | 12,540.94 | 534,468.62 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 229,122.38 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| Interfund | 950 | (229,122.38) | | | | | | | |
| Total Transfers Out | 9700 | (229,122.38) | | | | | | | |
| Total Other Financing Sources (Uses) | | (229,122.38) | | | | | | | |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND

Exhibit K-4
 FDOE Page 14

For the Fiscal Year Ended June 30, 2022

Fund 446

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|--------|-----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | 595.42 | 559.98 | | 1,155.40 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | 6,094.00 | | | | | 6,094.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 565.93 | 565.93 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | 4,684.40 | | | | | 4,684.40 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 10,778.40 | 0.00 | 595.42 | 559.98 | 565.93 | 12,499.73 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | 0.00 | | | | | | | |
| Fund Balance, July 1, 2021 | 2800 | 0.00 | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Restricted Fund Balance | 2720 | 0.00 | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | | | | | | | |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Exhibit K-6

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - DEBT SERVICE FUNDS

FDOE Page 16

For the Fiscal Year Ended June 30, 2022

Funds 200

| REVENUES | Account Number | SBE/COBI Bonds 210 | Totals |
|--|----------------|-----------------------|-----------|
| <i>State:</i> | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 34,855.69 | 34,855.69 |
| SBE/COBI Bond Interest | 3326 | 2.92 | 2.92 |
| Other Miscellaneous State Revenues | 3399 | | 0.00 |
| Total State Sources | 3300 | 34,858.61 | 34,858.61 |
| Total Revenues | 3000 | 34,858.61 | 34,858.61 |
| EXPENDITURES | | | |
| <i>Debt Service (Function 9200)</i> | | | |
| Redemption of Principal | 710 | 34,000.00 | 34,000.00 |
| Interest | 720 | 1,700.00 | 1,700.00 |
| Dues and Fees | 730 | 21.99 | 21.99 |
| Other Debt Service | 791 | | 0.00 |
| Total Expenditures | | 35,721.99 | 35,721.99 |
| Excess (Deficiency) of Revenues Over Expenditures | | (863.38) | (863.38) |
| Net Change in Fund Balances | | (863.38) | (863.38) |
| Fund Balance, July 1, 2021 | 2800 | 863.38 | 863.38 |
| Adjustments to Fund Balances | 2891 | | 0.00 |
| <i>Ending Fund Balance:</i> | | | |
| Nonspendable Fund Balance | 2710 | | 0.00 |
| Restricted Fund Balance | 2720 | 0.00 | 0.00 |
| Committed Fund Balance | 2730 | | 0.00 |
| Assigned Fund Balance | 2740 | | 0.00 |
| Unassigned Fund Balance | 2750 | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 0.00 | 0.00 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Exhibit K-7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
CAPITAL PROJECTS FUNDS**

FDOE Page 17

For the Fiscal Year Ended June 30, 2022

Funds 300

| REVENUES | Account Number | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | Totals |
|--|---------------------------|---|---|--|-------------------|
| <i>State:</i> | | | | | |
| CO&DS Distributed | 3321 | 77,203.82 | | | 77,203.82 |
| Other Miscellaneous State Revenues | 3399 | | | 29,987.35 | 29,987.35 |
| Total State Sources | 3300 | 77,203.82 | 0.00 | 29,987.35 | 107,191.17 |
| <i>Local:</i> | | | | | |
| District Local Capital Improvement Tax | 3413 | | 825,912.35 | | 825,912.35 |
| Interest on Investments | 3431 | 933.05 | 979.98 | 311.56 | 2,224.59 |
| Total Local Sources | 3400 | 933.05 | 826,892.33 | 311.56 | 828,136.94 |
| Total Revenues | 3000 | 78,136.87 | 826,892.33 | 30,298.91 | 935,328.11 |
| EXPENDITURES | | | | | |
| <i>Debt Service: (Function 9200)</i> | | | | | |
| Dues and Fees | 730 | 128.65 | | | 128.65 |
| Total Expenditures | | 128.65 | 0.00 | 0.00 | 128.65 |
| Excess (Deficiency) of Revenues Over Expenditures | | 78,008.22 | 826,892.33 | 30,298.91 | 935,199.46 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Exhibit K-7

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
CAPITAL PROJECTS FUNDS (Continued)

FDOE Page 18

For the Fiscal Year Ended June 30, 2022

Funds 300

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Other Capital Projects 390 | Totals |
|---|-------------------|---|---|---|----------------|
| <i>Transfers Out: (Function 9700)</i> | | | | | |
| To General Fund | 910 | (169,462.30) | (1,243,564.69) | (29,987.35) | (1,443,014.34) |
| Interfund | 950 | | | | 0.00 |
| Total Transfers Out | 9700 | (169,462.30) | (1,243,564.69) | (29,987.35) | (1,443,014.34) |
| Total Other Financing Sources (Uses) | | (169,462.30) | (1,243,564.69) | (29,987.35) | (1,443,014.34) |
| Net Change in Fund Balances | | (91,454.08) | (416,672.36) | 311.56 | (507,814.88) |
| Fund Balance, July 1, 2021 | 2800 | 153,465.73 | 784,253.30 | 215,832.17 | 1,153,551.20 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | |
| Nonspendable Fund Balance | 2710 | | | | 0.00 |
| Restricted Fund Balance | 2720 | 62,011.65 | 367,580.94 | 216,143.73 | 645,736.32 |
| Committed Fund Balance | 2730 | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | 0.00 |
| Total Fund Balances, June 30, 2022 | 2700 | 62,011.65 | 367,580.94 | 216,143.73 | 645,736.32 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND
NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-10

FDOE Page 21

Funds 700

| INCOME OR (LOSS) | Account Number | Other Internal Service 791 | Totals |
|---|-----------------------|---------------------------------------|---------------|
| NONOPERATING REVENUES (EXPENSES) | | | |
| Interest on Investments | 3431 | 613.75 | 613.75 |
| Total Nonoperating Revenues (Expenses) | | 613.75 | 613.75 |
| Income (Loss) Before Operating Transfers | | 613.75 | 613.75 |
| Change in Net Position | | 613.75 | 613.75 |
| Net Position, July 1, 2021 | 2880 | 1,546,426.87 | 1,546,426.87 |
| Adjustments to Net Position | 2896 | | 0.00 |
| Net Position, June 30, 2022 | 2780 | 1,547,040.62 | 1,547,040.62 |

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS

Exhibit K-11

FDOE Page 22

June 30, 2022

Fund 891

| ASSETS | Account Number | Beginning Balance July 1, 2021 | Additions | Deductions | Ending Balance June 30, 2022 |
|--|----------------|-----------------------------------|--------------|--------------|---------------------------------|
| Cash | 1110 | 411,897.19 | 1,520,941.35 | 1,462,721.65 | 470,116.89 |
| Total Assets | | 411,897.19 | 1,520,941.35 | 1,462,721.65 | 470,116.89 |
| LIABILITIES | | | | | |
| Internal Accounts Payable | 2290 | 411,897.19 | 1,520,941.35 | 1,462,721.65 | 470,116.89 |
| Total Liabilities | | 411,897.19 | 1,520,941.35 | 1,462,721.65 | 470,116.89 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Other purposes | | | | | |
| Individuals, organizations and other governments | | | | | |
| Total Net Position | 2785 | 0.00 | | | 0.00 |

ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF LONG-TERM LIABILITIES**

June 30, 2022 **Fund 601**

| | Account Number | Governmental Activities Total Balance [1] June 30, 2022 | Business-Type Activities Total Balance [1] June 30, 2022 | Total | Governmental Activities - Debt Principal Payments 2021-22 | Governmental Activities - Principal Due Within One Year 2022-23 | Governmental Activities - Debt Interest Payments 2021-22 | Governmental Activities - Interest Due Within One Year 2022-23 |
|--|----------------|---|--|---------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | 205,313.38 | 0.00 | 9,493.93 | 0.00 |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | | | 0.00 | 34,000.00 | 0.00 | 1,700.00 | 0.00 |
| Total Bonds Payable | 2320 | 0.00 | 0.00 | 0.00 | 34,000.00 | 0.00 | 1,700.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 2,742,142.57 | | 2,742,142.57 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 7,437,908.00 | | 7,437,908.00 | | | | |
| Net Pension Liability | 2365 | 9,584,135.00 | | 9,584,135.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-term Liabilities | | 19,764,185.57 | 0.00 | 19,764,185.57 | 239,313.38 | 0.00 | 11,193.93 | 0.00 |

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, including discounts and premiums.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit K-13

For the Fiscal Year Ended June 30, 2022

FDOE Page 24

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2021 | Returned To FDOE | Revenues 2021-22 | Expenditures 2021-22 | Flexibility [1] 2021-22 | Unexpended June 30, 2022 |
|--|-----------------|-----------------------------|---------------------|---------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 0.00 | 0.00 | 2,780,468.00 | 2,780,468.00 | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | 0.00 | 0.00 | | 0.00 | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 0.00 | 0.00 | 100,757.00 | 84,251.03 | 16,505.97 | 0.00 |
| Florida School Recognition Funds (3361) | 92040 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 51,287.14 | 0.00 | 260,831.00 | 132,102.34 | 180,015.80 | 0.00 |
| Library Media (FEFP Earmark) [2] | 90881 | 0.00 | 0.00 | 14,780.00 | 14,780.00 | | 0.00 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 89,964.61 | 0.00 | 219,616.00 | 217,104.07 | | 92,476.54 |
| Preschool Projects (3372) | 97950 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 0.00 | 0.00 | 231,186.00 | 231,186.00 | | 0.00 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 0.00 | 0.00 | 395,708.00 | 395,708.00 | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | 0.00 | 0.00 | 732,685.00 | 732,685.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | 0.00 | 0.00 | 670,603.00 | 670,603.00 | | 0.00 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 0.00 | 0.00 | 59,074.00 | 59,074.00 | | 0.00 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 0.00 | 0.00 | 189,940.39 | 189,940.39 | | 0.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2022

Exhibit K-14
FDOE Page 25

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education 440 | Total |
|---|------------|---------------------|---|---|--|--------------|
| UTILITIES AND ENERGY SERVICES EXPENDITURES: | | | | | | |
| Public Utility Services Other than Energy - All Functions | 380 | 242,857.10 | | | | 242,857.10 |
| Public Utility Services Other than Energy - Functions 7900 & 8100 | 380 | 242,857.10 | | | | 242,857.10 |
| Natural Gas - All Functions | 411 | | | | | 0.00 |
| Natural Gas - Functions 7900 & 8100 | 411 | | | | | 0.00 |
| Bottled Gas - All Functions | 421 | 22,801.55 | | | | 22,801.55 |
| Bottled Gas - Functions 7900 & 8100 | 421 | 22,542.31 | | | | 22,542.31 |
| Electricity - All Functions | 430 | 1,121,917.74 | | | | 1,121,917.74 |
| Electricity - Functions 7900 & 8100 | 430 | 1,121,917.74 | | | | 1,121,917.74 |
| Heating Oil - All Functions | 440 | | | | | 0.00 |
| Heating Oil - Functions 7900 & 8100 | 440 | | | | | 0.00 |
| Gasoline - All Functions | 450 | 81,701.49 | | | | 81,701.49 |
| Gasoline - Functions 7900 & 8100 | 450 | 4.93 | | | | 4.93 |
| Diesel Fuel - All Functions | 460 | 204,040.13 | | 6,678.99 | | 210,719.12 |
| Diesel Fuel - Functions 7900 & 8100 | 460 | | | | | 0.00 |
| Other Energy Services - All Functions | 490 | | | | | 0.00 |
| Other Energy Services - Functions 7900 & 8100 | 490 | | | | | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 1,387,322.08 | 0.00 | 0.00 | 0.00 | 1,387,322.08 |
| Total - All Functions | | 1,673,318.01 | 0.00 | 6,678.99 | 0.00 | 1,679,997.00 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | |
| Compressed Natural Gas | 412 | 0.00 | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | 0.00 | | | | 0.00 |
| Gasoline | 450 | 81,696.56 | | | | 81,696.56 |
| Diesel Fuel | 460 | 204,040.13 | | 6,678.99 | | 210,719.12 |
| Oil and Grease | 540 | 7,956.37 | | | | 7,956.37 |
| Total | | 293,693.06 | | 6,678.99 | 0.00 | 300,372.05 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|----------------------------------|-------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | | | | | 0.00 |

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2022

Exhibit K-14
FDOE Page 26

| TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|------------|
| <i>Noncapitalized Expenditures:</i> | | | | | | |
| <i>Technology-Related Professional and Technical Services</i> | 319 | 10,753.00 | | | | 10,753.00 |
| Technology-Related Repairs and Maintenance | 359 | | | | | 0.00 |
| Technology-Related Rentals | 369 | 231,579.69 | 148,449.39 | 224,224.87 | | 604,253.95 |
| Telephone and Other Data Communication Services | 379 | 65,014.26 | | 16,381.85 | | 81,396.11 |
| Other Technology-Related Purchased Services | 399 | | | | | 0.00 |
| Technology-Related Materials and Supplies | 5X9 | 11,275.17 | | | | 11,275.17 |
| Technology-Related Library Books | 619 | | | | | 0.00 |
| Noncapitalized Computer Hardware | 644 | 176,484.37 | 4,385.44 | 68,003.17 | | 248,872.98 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 1,845.60 | | | | 1,845.60 |
| Noncapitalized Software | 692 | 756.74 | | | | 756.74 |
| Miscellaneous Technology-Related | 799 | | | | | 0.00 |
| Total | | 497,708.83 | 152,834.83 | 308,609.89 | 0.00 | 959,153.55 |

| TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stabilization Fund 440 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|--|--|-------------------------------|------------|
| <i>Capitalized Expenditures:</i> | | | | | | |
| <i>Capitalized Computer Hardware and Technology-Related Infrastructure</i> | 643 | 97,174.85 | 9,868.00 | 324,269.62 | | 431,312.47 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | | | | | 0.00 |
| Capitalized Software | 691 | | | | | 0.00 |
| Total | | 97,174.85 | 9,868.00 | 324,269.62 | 0.00 | 431,312.47 |

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2022

Exhibit K-14
 FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------|---------------------|--|---|--|------------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | 336,776.65 | 26,650.00 | 132,593.98 | 70,735.30 | 566,755.93 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | 371,849.25 | 1,000.00 | 105,141.00 | | 477,990.25 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | 28,990.59 | 145.00 | 41,097.52 | 15,621.25 | 85,854.36 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|--|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 112,983.31 |
| Food | 570 | 888,912.99 |
| Donated Foods | 580 | 169,944.98 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization 440 | Total |
|---|-----------|---------------------|--|---|---------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 7,946,604.55 | 597,887.27 | 211,687.06 | 8,756,178.88 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 207,090.92 | 8,809.02 | 0.00 | 215,899.94 |
| Total Basic Program Salaries | | 8,153,695.47 | 606,696.29 | 211,687.06 | 8,972,078.82 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Program Salaries | | 0.00 | 0.00 | 0.00 | 0.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 1,103,176.27 | 14,742.73 | 1,000.00 | 1,118,919.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 17,499.14 | 13,590.74 | 0.00 | 31,089.88 |
| Total ESE Program Salaries | | 1,120,675.41 | 28,333.47 | 1,000.00 | 1,150,008.88 |
| Career Program 300 (Function 5300) | 120 | 526,140.31 | 0.00 | 0.00 | 526,140.31 |
| Career Program 300 (Function 5300) | 140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Career Program 300 (Function 5300) | 750 | 36,925.10 | 0.00 | 0.00 | 36,925.10 |
| Total Career Program Salaries | | 563,065.41 | 0.00 | 0.00 | 563,065.41 |
| TOTAL | | 9,837,436.29 | 635,029.76 | 212,687.06 | 10,685,153.11 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization 440 | Total |
|---|-----------|---------------------|--|---|------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 110,104.89 | 0.00 | 589,574.12 | 699,679.01 |

| | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|-----------------|---------------------|--|---|--------------|
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES | | | | | |
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 2,066,999.09 | 893,663.17 | 27,225.53 | 2,987,887.79 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | 1,858,849.94 | 499,274.21 | 27,225.53 | 2,385,349.68 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | 8,058.25 | 78,716.96 | | 86,775.21 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | 8,045.50 | 224,131.84 | | 232,177.34 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | 192,045.40 | 40,586.87 | | 232,632.27 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION

Exhibit K-14
 FDOE Page 28

For the Fiscal Year Ended June 30, 2022

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | Account Number | Student Transportation | Evidence-Based Reading Instruction | Instructional Materials & Library Media | Supplemental Academic Instruction | Subtotals |
|---|----------------|------------------------|------------------------------------|---|-----------------------------------|------------|
| <i>I. Instruction:</i> | | | | | | |
| Basic | 5100 | | | 180,015.80 | | 180,015.80 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | 0.00 | 180,015.80 | 0.00 | 180,015.80 |
| <i>II. School Safety:</i> | | | | | | 0.00 |
| Total Flexible Spending Expenditures | | 0.00 | 0.00 | 180,015.80 | 0.00 | 180,015.80 |

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED | Account Number | Class Size Reduction Operating | Florida Digital Classrooms | Federally-Connected Student Funds | Guaranteed Allocation | Totals |
|---|----------------|--------------------------------|----------------------------|-----------------------------------|-----------------------|------------|
| <i>I. Instruction:</i> | | | | | | |
| Basic | 5100 | | 16,505.97 | | | 196,521.77 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | 16,505.97 | 0.00 | 0.00 | 196,521.77 |
| <i>II. School Safety:</i> | | | | | | 0.00 |
| Total Flexible Spending Expenditures | | 0.00 | 16,505.97 | 0.00 | 0.00 | 196,521.77 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | | Unexpended June 30, 2021 | Earnings 2021-22 | Expenditures 2021-22 | Unexpended June 30, 2022 |
|--|--|--------------------------|------------------|----------------------|--------------------------|
| Earnings, Expenditures and Carryforward Amounts: | | | 101,782.96 | 101,782.96 | |
| <i>Expenditure Program or Activity:</i> | | | | | |
| Exceptional Student Education | | | | 60,617.15 | |
| School Nurses and Health Care Services | | | | | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | | 32,371.00 | |
| Medicaid Administration and Billing Services | | | | 8,794.81 | |
| Other | | | | | |
| Total Expenditures | | | | 101,782.96 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|-------------|--------------|
| <i>Balance Sheet Amount, June 30, 2022</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | 2,211,739.90 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 1,041,804.49 |

ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**

For the Fiscal Year Ended June 30, 2022

Supplemental Schedule - Fund 100

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Acct # | 100 | 200 | 300 | 400 | 500 | 600 | 700 | |
|--|--------|------------|-------------------|--------------------|-----------------|------------------------|----------------|-----------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | Totals |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 151,475.95 | 70,390.95 | | | 1,672.01 | 9,279.99 | 20,070.23 | 252,889.13 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | 100.00 | 7.65 | 79.62 | | | | 130.00 | 317.27 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 151,575.95 | 70,398.60 | 79.62 | 0.00 | 1,672.01 | 9,279.99 | 20,200.23 | 253,206.40 |

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | | |
|----------------------------|-----|--------------------|---------------|--------------|--------------------|--------------|----------------|----------------|----------------|-----------------|---------------|-------------------|-------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 318197 | 95006 | 7020 | 11012 | 14495 | 5174 | 450906 | 337358 | 788264 | 47760 | 836025 | |
| BASIC 4-8 | 102 | 302971 | 90074 | 6494 | 10189 | 13410 | 4787 | 427927 | 344376 | 772303 | 46711 | 819015 | |
| BASIC 9-12 | 103 | 312076 | 93296 | 6329 | 9929 | 13068 | 4664 | 439364 | 369806 | 809171 | 48195 | 857366 | |
| K-12 BASIC PROGRAMS | | 933245 | 278377 | 19844 | 31131 | 40974 | 14626 | 1318198 | 1051541 | 2369740 | 142667 | 2512407 | |
| PREK-3 W/ESE | 111 | 62636 | 18688 | 1267 | 1989 | 2618 | 934 | 88135 | 59460 | 147595 | 8511 | 156107 | |
| 4-8 W/ESE | 112 | 59426 | 17691 | 1211 | 1900 | 2501 | 892 | 83623 | 57839 | 141463 | 8211 | 149675 | |
| 9-12 W/ESE | 113 | 79155 | 23486 | 1450 | 2275 | 2995 | 1069 | 110433 | 67760 | 178194 | 9716 | 187911 | |
| EXCEPTIONAL STUDENT | | 201219 | 59866 | 3929 | 6165 | 8114 | 2896 | 282192 | 185061 | 467253 | 26440 | 493693 | |
| CAREER ED 9-12 | 300 | 65215 | 18239 | 1114 | 1747 | 2300 | 821 | 89438 | 46661 | 136100 | 7041 | 143142 | |
| CAREER EDUCATION | | 65215 | 18239 | 1114 | 1747 | 2300 | 821 | 89438 | 46661 | 136100 | 7041 | 143142 | |
| ESOL | 130 | 5151 | 1539 | 102 | 160 | 210 | 75 | 7239 | 4302 | 11542 | 647 | 12189 | |
| ESOL | | 5151 | 1539 | 102 | 160 | 210 | 75 | 7239 | 4302 | 11542 | 647 | 12189 | |
| TOTAL FOR FEFP | | 1204831 | 358021 | 24990 | 39204 | 51600 | 18419 | 1697069 | 1287566 | 2984635 | 176797 | 3161433 | |
| FOOD SERVICE | | | | | | | | | | 124 | | | |
| TRANSPORTATION | | | | | | | | | | 151568 | | 4332 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 114830 | 6400 INSTR STAFF TRAINING | 24458 | 7700 CENTRAL SERVICES | 36779 |
| 6200 INSTRUCTIONAL MEDIA | 91107 | 7300 SCHOOL ADMINISTRATION | 310961 | 7900 OPERATION OF PLANT | 383530 |
| 6300 INSTR & CURR DEVLPMNT | 89200 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 204513 |
| | | | | 8200 ADMIN. TECH. SERVICES | 6428 |
| | | | | 6500 INSTR. TECH. SERVICES | 25755 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|---------------|--------------------|-------------------|----------------|----------------|----------------|-----------------|----------------|-------------------|----------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 395463 | 118236 | 11975 | 11640 | 12862 | 5910 | 556089 | 402835 | 958924 | 52332 | 1011256 |
| BASIC 4-8 | 102 | 416202 | 124310 | 11636 | 11310 | 12497 | 5742 | 581699 | 484034 | 1065733 | 55134 | 1120868 |
| BASIC 9-12 | 103 | 290439 | 86011 | 7866 | 7646 | 8448 | 3882 | 404295 | 334175 | 738470 | 37595 | 776065 |
| K-12 BASIC PROGRAMS | | 1102105 | 328559 | 31478 | 30596 | 33808 | 15534 | 1542083 | 1221045 | 2763128 | 145062 | 2908190 |
| PREK-3 W/ESE | 111 | 43994 | 13140 | 1151 | 1119 | 1236 | 568 | 61211 | 35729 | 96941 | 4893 | 101835 |
| 4-8 W/ESE | 112 | 109424 | 32673 | 3013 | 2929 | 3236 | 1487 | 152764 | 114544 | 267308 | 13778 | 281087 |
| 9-12 W/ESE | 113 | 77482 | 22929 | 2137 | 2078 | 2296 | 1055 | 107979 | 82429 | 190408 | 9829 | 200238 |
| EXCEPTIONAL STUDENT | | 230901 | 68743 | 6303 | 6126 | 6769 | 3110 | 321955 | 232703 | 554659 | 28501 | 583160 |
| CAREER ED 9-12 | 300 | 49518 | 13972 | 1339 | 1302 | 1439 | 661 | 68234 | 44992 | 113227 | 5851 | 119078 |
| CAREER EDUCATION | | 49518 | 13972 | 1339 | 1302 | 1439 | 661 | 68234 | 44992 | 113227 | 5851 | 119078 |
| TOTAL FOR FEFP | | 1382526 | 411275 | 39121 | 38025 | 42017 | 19306 | 1932273 | 1498741 | 3431015 | 179414 | 3610430 |
| FOOD SERVICE | | | | | | | | | | 132 | | |
| TRANSPORTATION | | | | | | | | | | 219700 | | 4600 |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 118581 | 6400 INSTR STAFF TRAINING | 28589 | 7700 CENTRAL SERVICES | 40597 |
| 6200 INSTRUCTIONAL MEDIA | 104573 | 7300 SCHOOL ADMINISTRATION | 305214 | 7900 OPERATION OF PLANT | 494615 |
| 6300 INSTR & CURR DEVLPMNT | 105252 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 265750 |
| | | | | 8200 ADMIN. TECH. SERVICES | 7414 |
| | | | | 6500 INSTR. TECH. SERVICES | 28150 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | | |
|----------------------------|-----|--------------------|---------------|--------------|--------------------|--------------|----------------|----------------|----------------|-----------------|---------------|-------------------|-------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 323314 | 96464 | 10040 | 9655 | 20215 | 7052 | 466741 | 348381 | 815123 | 43908 | 859031 | |
| BASIC 9-12 | 103 | 446929 | 133041 | 13143 | 12639 | 26463 | 9231 | 641449 | 503595 | 1145044 | 60801 | 1205845 | |
| K-12 BASIC PROGRAMS | | 770244 | 229505 | 23183 | 22294 | 46678 | 16283 | 1108190 | 851976 | 1960167 | 104709 | 2064877 | |
| 4-8 W/ESE | 112 | 126303 | 37650 | 3860 | 3712 | 7772 | 2711 | 182009 | 124980 | 306990 | 16255 | 323245 | |
| 9-12 W/ESE | 113 | 177559 | 52492 | 5249 | 5048 | 10569 | 3687 | 254607 | 160405 | 415012 | 21438 | 436450 | |
| EXCEPTIONAL STUDENT | | 303862 | 90142 | 9109 | 8760 | 18342 | 6398 | 436617 | 285385 | 722002 | 37693 | 759696 | |
| CAREER ED 9-12 | 300 | 69911 | 19639 | 1655 | 1592 | 3333 | 1162 | 97294 | 47148 | 144443 | 6520 | 150963 | |
| CAREER EDUCATION | | 69911 | 19639 | 1655 | 1592 | 3333 | 1162 | 97294 | 47148 | 144443 | 6520 | 150963 | |
| ESOL | 130 | 2779 | 829 | 86 | 83 | 174 | 60 | 4013 | 2316 | 6329 | 330 | 6659 | |
| ESOL | | 2779 | 829 | 86 | 83 | 174 | 60 | 4013 | 2316 | 6329 | 330 | 6659 | |
| TOTAL FOR FEFP | | 1146797 | 340117 | 34035 | 32730 | 68528 | 23906 | 1646115 | 1186827 | 2832942 | 149254 | 2982197 | |
| FOOD SERVICE | | | | | | | | | | 139 | | | |
| TRANSPORTATION | | | | | | | | | | 119690 | | 3216 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 91477 | 6400 INSTR STAFF TRAINING | 19489 | 7700 CENTRAL SERVICES | 31955 |
| 6200 INSTRUCTIONAL MEDIA | 20872 | 7300 SCHOOL ADMINISTRATION | 328516 | 7900 OPERATION OF PLANT | 400446 |
| 6300 INSTR & CURR DEVLPMNT | 82267 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 185306 |
| | | | | 8200 ADMIN. TECH. SERVICES | 5350 |
| | | | | 6500 INSTR. TECH. SERVICES | 21145 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|-----|--------------------|---------------|--------------|-----------------------|--------------|-------------------|-------------------|-----------------|----------------|---------------|----------------|-------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 493415 | 147540 | 12052 | 7046 | 9999 | 9448 | 679503 | 528299 | 1207802 | 65435 | 1273238 | |
| BASIC 4-8 | 102 | 280947 | 84008 | 6337 | 3705 | 5257 | 4968 | 385224 | 276383 | 661608 | 34342 | 695950 | |
| K-12 BASIC PROGRAMS | | 774363 | 231549 | 18389 | 10751 | 15257 | 14416 | 1064728 | 804683 | 1869411 | 99777 | 1969188 | |
| PREK-3 W/ESE | 111 | 156672 | 46795 | 3449 | 2016 | 2861 | 2704 | 214500 | 142809 | 357310 | 18346 | 375657 | |
| 4-8 W/ESE | 112 | 122017 | 36441 | 2712 | 1585 | 2250 | 2126 | 167134 | 116215 | 283349 | 14604 | 297954 | |
| EXCEPTIONAL STUDENT | | 278690 | 83237 | 6162 | 3602 | 5112 | 4830 | 381635 | 259024 | 640660 | 32951 | 673611 | |
| TOTAL FOR FEFP | | 1053053 | 314786 | 24551 | 14354 | 20369 | 19247 | 1446364 | 1063707 | 2510071 | 132728 | 2642800 | |
| FOOD SERVICE | | | | | | | | | | 97 | | | |
| TRANSPORTATION | | | | | | | | | | 120664 | | 3391 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 95680 | 6400 INSTR STAFF TRAINING | 23145 | 7700 CENTRAL SERVICES | 32218 |
| 6200 INSTRUCTIONAL MEDIA | 43997 | 7300 SCHOOL ADMINISTRATION | 291603 | 7900 OPERATION OF PLANT | 326537 |
| 6300 INSTR & CURR DEVLPMNT | 97160 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 126084 |
| | | | | 8200 ADMIN. TECH. SERVICES | 5389 |
| | | | | 6500 INSTR. TECH. SERVICES | 21892 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1

SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|------|--------------------|---------------|--------------------|-------------------|----------------|----------------|----------------|-----------------|----------------|-------------------|----------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC 9-12 | 103 | 1037379 | 309826 | 25407 | 50048 | 54509 | 9963 | 1487135 | 1191050 | 2678185 | 171539 | 2849725 |
| K-12 BASIC PROGRAMS | | 1037379 | 309826 | 25407 | 50048 | 54509 | 9963 | 1487135 | 1191050 | 2678185 | 171539 | 2849725 |
| 9-12 W/ESE | 113 | 373172 | 110972 | 8886 | 17503 | 19063 | 3484 | 533083 | 303694 | 836777 | 49772 | 886549 |
| ESE LEVEL V | 255 | 14895 | 4436 | 709 | 1397 | 1522 | 278 | 23239 | 20596 | 43836 | 3643 | 47479 |
| EXCEPTIONAL STUDENT | | 388068 | 115408 | 9595 | 18901 | 20586 | 3762 | 556322 | 324291 | 880614 | 53415 | 934029 |
| CAREER ED 9-12 | 300 | 172183 | 48356 | 4227 | 8326 | 9068 | 1657 | 243819 | 123128 | 366948 | 21744 | 388692 |
| CAREER EDUCATION | | 172183 | 48356 | 4227 | 8326 | 9068 | 1657 | 243819 | 123128 | 366948 | 21744 | 388692 |
| ESOL | 130 | 1193 | 356 | 35 | 70 | 76 | 13 | 1746 | 897 | 2644 | 170 | 2814 |
| | ESOL | 1193 | 356 | 35 | 70 | 76 | 13 | 1746 | 897 | 2644 | 170 | 2814 |
| TOTAL FOR FEFP | | 1598823 | 473947 | 39266 | 77347 | 84241 | 15397 | 2289024 | 1639367 | 3928392 | 246870 | 4175262 |
| FOOD SERVICE | | | | | | | | | 1079 | | | |
| TRANSPORTATION | | | | | | | | | 193290 | | 4613 | |

THESE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 136161 | 6400 INSTR STAFF TRAINING | 29426 | 7700 CENTRAL SERVICES | 46611 |
| 6200 INSTRUCTIONAL MEDIA | 101724 | 7300 SCHOOL ADMINISTRATION | 290900 | 7900 OPERATION OF PLANT | 661585 |
| 6300 INSTR & CURR DEVLPMNT | 107440 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 220859 |
| | | | | 8200 ADMIN. TECH. SERVICES | 7645 |
| | | | | 6500 INSTR. TECH. SERVICES | 37012 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | | |
|----------------------------|-------------|--------------------|----------------|--------------------|-------------------|----------------|----------------|----------------|-----------------|----------------|-------------------|----------------|--|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL | |
| BASIC PREK-3 | 101 | 1436893 | 429618 | 25139 | 24524 | 27886 | 1792 | 1945854 | 1101650 | 3047504 | 211609 | 3259114 | |
| BASIC 4-8 | 102 | 1309130 | 391412 | 20977 | 20464 | 23269 | 1495 | 1766749 | 1175351 | 2942101 | 192692 | 3134794 | |
| K-12 BASIC PROGRAMS | | 2746024 | 821030 | 46116 | 44989 | 51155 | 3288 | 3712604 | 2277002 | 5989606 | 404302 | 6393908 | |
| PREK-3 W/ESE | 111 | 451540 | 134788 | 6423 | 6266 | 7125 | 457 | 606601 | 297864 | 904466 | 55099 | 959565 | |
| 4-8 W/ESE | 112 | 428116 | 127816 | 6462 | 6304 | 7168 | 460 | 576328 | 360753 | 937082 | 59279 | 996361 | |
| ESE LEVEL V | 255 | 3333 | 996 | 44 | 43 | 49 | 3 | 4470 | 2257 | 6727 | 392 | 7120 | |
| EXCEPTIONAL STUDENT | | 882990 | 263601 | 12930 | 12614 | 14342 | 921 | 1187400 | 660875 | 1848275 | 114771 | 1963047 | |
| ESOL | 130 | 5421 | 1620 | 85 | 83 | 95 | 6 | 7312 | 4111 | 11424 | 744 | 12168 | |
| | ESOL | 5421 | 1620 | 85 | 83 | 95 | 6 | 7312 | 4111 | 11424 | 744 | 12168 | |
| TOTAL FOR FEFP | | 3634436 | 1086252 | 59132 | 57686 | 65593 | 4216 | 4907317 | 2941988 | 7849306 | 519817 | 8369124 | |
| FOOD SERVICE | | | | | | | | | | 1777 | | | |
| TRANSPORTATION | | | | | | | | | | 497887 | | 13475 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 331330 | 6400 INSTR STAFF TRAINING | 71800 | 7700 CENTRAL SERVICES | 119566 |
| 6200 INSTRUCTIONAL MEDIA | 223770 | 7300 SCHOOL ADMINISTRATION | 529191 | 7900 OPERATION OF PLANT | 978394 |
| 6300 INSTR & CURR DEVLPMNT | 212086 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 366825 |
| | | | | 8200 ADMIN. TECH. SERVICES | 21419 |
| | | | | 6500 INSTR. TECH. SERVICES | 87602 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|-------------|--------------------|-------------------|----------------|----------------|--------------|---------------|---------------|-------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 7415 | 2217 | 1014 | 557 | 750 | 5 | 11961 | 106320 | 118281 | 2717 | 120999 |
| BASIC 9-12 | 103 | 5143 | 1538 | 703 | 386 | 520 | 4 | 8297 | 77050 | 85347 | 1907 | 87254 |
| K-12 BASIC PROGRAMS | | 12559 | 3755 | 1718 | 943 | 1271 | 9 | 20258 | 183371 | 203629 | 4624 | 208254 |
| 4-8 W/ESE | 112 | 1788 | 534 | 244 | 134 | 181 | 1 | 2885 | 30226 | 33112 | 685 | 33798 |
| 9-12 W/ESE | 113 | 2382 | 712 | 325 | 179 | 241 | 1 | 3843 | 36084 | 39927 | 886 | 40813 |
| EXCEPTIONAL STUDENT | | 4171 | 1247 | 570 | 313 | 422 | 3 | 6728 | 66311 | 73040 | 1571 | 74612 |
| TOTAL FOR FEFP | | 16730 | 5002 | 2288 | 1257 | 1694 | 13 | 26986 | 249682 | 276669 | 6196 | 282866 |
| FOOD SERVICE | | | | | | | | | | 2 | | |
| TRANSPORTATION | | | | | | | | | 1000 | | 70 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 1034 | 6400 INSTR STAFF TRAINING | 3547 | 7700 CENTRAL SERVICES | 1292 |
| 6200 INSTRUCTIONAL MEDIA | 732 | 7300 SCHOOL ADMINISTRATION | 7137 | 7900 OPERATION OF PLANT | 108543 |
| 6300 INSTR & CURR DEVLPMNT | 6931 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 109807 |
| | | | | 8200 ADMIN. TECH. SERVICES | 48 |
| | | | | 6500 INSTR. TECH. SERVICES | 10607 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 1

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

| ----- DIRECT ----- | | | | | | | | | | | | | |
|----------------------------|-----|------------|------------|--------------------|-------------------|----------------|----------------|-------------|-------------|--------------|-------------|--------------|--|
| ----- PROGRAM ----- | | | | | | | | | TOTAL | SCHOOL | SCHOOL | DISTRICT | |
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | DIRECT | INDIRECT | COST | INDIRECT | TOTAL | |
| BASIC PREK-3 | 101 | 235 | 70 | 122 | 20 | 2960 | 8 | 3417 | 3506 | 6924 | 3022 | 9946 | |
| BASIC 4-8 | 102 | 145 | 43 | 75 | 12 | 1828 | 5 | 2111 | 2166 | 4277 | 1866 | 6144 | |
| BASIC 9-12 | 103 | 135 | 40 | 70 | 11 | 1700 | 4 | 1962 | 2013 | 3976 | 1735 | 5711 | |
| K-12 BASIC PROGRAMS | | 515 | 153 | 268 | 45 | 6489 | 18 | 7491 | 7686 | 15178 | 6624 | 21802 | |
| 4-8 W/ESE | 112 | 5 | 1 | 3 | | 73 | | 84 | 86 | 171 | 74 | 245 | |
| 9-12 W/ESE | 113 | 32 | 9 | 17 | 2 | 412 | 1 | 475 | 488 | 963 | 420 | 1384 | |
| EXCEPTIONAL STUDENT | | 38 | 11 | 20 | 3 | 485 | 1 | 560 | 574 | 1135 | 495 | 1630 | |
| CAREER ED 9-12 | 300 | | | | | 1 | | 1 | 1 | 3 | 1 | 4 | |
| CAREER EDUCATION | | | | | | 1 | | 1 | 1 | 3 | 1 | 4 | |
| TOTAL FOR FEFP | | 554 | 165 | 289 | 48 | 6976 | 19 | 8053 | 8262 | 16316 | 7121 | 23437 | |
| FOOD SERVICE | | | | | | | | | 17 | | | | |
| TRANSPORTATION | | | | | | | | | 8615 | | 610 | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|-----|----------------------------|------|
| 6100 PUPIL PERSONNEL | 1551 | 6400 INSTR STAFF TRAINING | 952 | 7700 CENTRAL SERVICES | 1937 |
| 6200 INSTRUCTIONAL MEDIA | 1098 | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 1260 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | 72 |
| | | | | 6500 INSTR. TECH. SERVICES | 1390 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|------|--------------------|--------------|--------------|--------------------|----------|----------------|----------------|---------------|--------------|---------------|----------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 8770 | 3963 | 10028 | 3437 | | 1550 | 838 | 28590 | 17404 | 45994 | | 45994 |
| BASIC 4-8 | 102 | 43526 | 14328 | 9278 | 3180 | | 1434 | 776 | 72524 | 16102 | 88627 | | 88627 |
| BASIC 9-12 | 103 | 31289 | 10613 | 9042 | 3099 | | 1398 | 756 | 56198 | 15691 | 71889 | | 71889 |
| K-12 BASIC PROGRAMS | | 83585 | 28904 | 28349 | 9717 | | 4383 | 2371 | 157313 | 49198 | 206511 | | 206511 |
| PREK-3 W/ESE | 111 | 1584 | 715 | 1811 | 620 | | 280 | 151 | 5164 | 3143 | 8307 | | 8307 |
| 4-8 W/ESE | 112 | 4860 | 1691 | 1730 | 593 | | 267 | 144 | 9288 | 3003 | 12291 | | 12291 |
| 9-12 W/ESE | 113 | 3832 | 1427 | 2072 | 710 | | 320 | 173 | 8536 | 3596 | 12132 | | 12132 |
| EXCEPTIONAL STUDENT | | 10277 | 3834 | 5614 | 1924 | | 868 | 469 | 22988 | 9743 | 32732 | | 32732 |
| CAREER ED 9-12 | 300 | 1392 | 629 | 1591 | 545 | | 246 | 133 | 4537 | 2762 | 7300 | | 7300 |
| CAREER EDUCATION | | 1392 | 629 | 1591 | 545 | | 246 | 133 | 4537 | 2762 | 7300 | | 7300 |
| ESOL | 130 | 127 | 57 | 145 | 50 | | 22 | 12 | 416 | 253 | 669 | | 669 |
| | ESOL | 127 | 57 | 145 | 50 | | 22 | 12 | 416 | 253 | 669 | | 669 |
| TOTAL FOR FEFP | | 95383 | 33426 | 35701 | 12237 | | 5520 | 2986 | 185256 | 61957 | 247213 | | 247213 |
| FOOD SERVICE | | | | | | | | | | 276976 | | 4851 | |
| TRANSPORTATION | | | | | | | | | | 7676 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|----|
| 6100 PUPIL PERSONNEL | 11213 | 6400 INSTR STAFF TRAINING | 22421 | 7700 CENTRAL SERVICES | 70 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 28252 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|--------------|--------------------|-------------------|----------------|----------------|---------------|--------------|---------------|----------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 49867 | 16081 | 9013 | 2167 | 1119 | 2663 | 80913 | 18563 | 99477 | | 99477 |
| BASIC 4-8 | 102 | 30921 | 10347 | 8757 | 2106 | 1087 | 2588 | 55809 | 18036 | 73846 | | 73846 |
| BASIC 9-12 | 103 | 5687 | 2413 | 5920 | 1424 | 735 | 1749 | 17931 | 12193 | 30125 | | 30125 |
| K-12 BASIC PROGRAMS | | 86477 | 28842 | 23691 | 5698 | 2942 | 7002 | 154654 | 48794 | 203448 | | 203448 |
| PREK-3 W/ESE | 111 | 795 | 342 | 866 | 208 | 107 | 256 | 2577 | 1785 | 4362 | | 4362 |
| 4-8 W/ESE | 112 | 2082 | 895 | 2268 | 545 | 281 | 670 | 6744 | 4671 | 11415 | | 11415 |
| 9-12 W/ESE | 113 | 1477 | 635 | 1609 | 387 | 199 | 475 | 4784 | 3314 | 8098 | | 8098 |
| EXCEPTIONAL STUDENT | | 4356 | 1873 | 4744 | 1141 | 589 | 1402 | 14106 | 9770 | 23877 | | 23877 |
| CAREER ED 9-12 | 300 | 926 | 398 | 1008 | 242 | 125 | 298 | 2998 | 2076 | 5075 | | 5075 |
| CAREER EDUCATION | | 926 | 398 | 1008 | 242 | 125 | 298 | 2998 | 2076 | 5075 | | 5075 |
| TOTAL FOR FEFP | | 91759 | 31114 | 29443 | 7081 | 3657 | 8702 | 171759 | 60642 | 232401 | | 232401 |
| FOOD SERVICE | | | | | | | | | 301287 | | 5151 | |
| TRANSPORTATION | | | | | | | | | 7963 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|----|
| 6100 PUPIL PERSONNEL | 11255 | 6400 INSTR STAFF TRAINING | 18158 | 7700 CENTRAL SERVICES | 77 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 31150 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-------------|--------------------|--------------|--------------------|-------------------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 26357 | 9500 | 6441 | 2185 | 710 | 2187 | 47382 | 14119 | 61501 | | 61501 |
| BASIC 9-12 | 103 | 38926 | 13768 | 8431 | 2860 | 930 | 2863 | 67780 | 18483 | 86263 | | 86263 |
| K-12 BASIC PROGRAMS | | 65283 | 23268 | 14872 | 5045 | 1640 | 5051 | 115162 | 32602 | 147764 | | 147764 |
| 4-8 W/ESE | 112 | 6070 | 2429 | 2476 | 840 | 273 | 841 | 12930 | 5428 | 18358 | | 18358 |
| 9-12 W/ESE | 113 | 14881 | 5298 | 3367 | 1142 | 371 | 1143 | 26205 | 7382 | 33588 | | 33588 |
| EXCEPTIONAL STUDENT | | 20951 | 7728 | 5844 | 1982 | 644 | 1984 | 39136 | 12810 | 51947 | | 51947 |
| CAREER ED 9-12 | 300 | 1633 | 749 | 1062 | 360 | 117 | 360 | 4283 | 2328 | 6611 | | 6611 |
| CAREER EDUCATION | | 1633 | 749 | 1062 | 360 | 117 | 360 | 4283 | 2328 | 6611 | | 6611 |
| ESOL | 130 | 85 | 39 | 55 | 18 | 6 | 18 | 223 | 121 | 345 | | 345 |
| | ESOL | 85 | 39 | 55 | 18 | 6 | 18 | 223 | 121 | 345 | | 345 |
| TOTAL FOR FEFP | | 87954 | 31785 | 21834 | 7406 | 2408 | 7415 | 158805 | 47862 | 206668 | | 206668 |
| FOOD SERVICE | | | | | | | | | 181872 | | 3601 | |
| TRANSPORTATION | | | | | | | | | 4402 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|----|
| 6100 PUPIL PERSONNEL | 8431 | 6400 INSTR STAFF TRAINING | 15973 | 7700 CENTRAL SERVICES | 58 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 23398 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|--------------|--------------|------------|----------------|----------------|---------------|--------------|---------------|----------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 70979 | 22737 | 8128 | 135 | 1623 | 3281 | 106887 | 23054 | 129941 | | 129941 |
| BASIC 4-8 | 102 | 5136 | 2266 | 4273 | 71 | 853 | 1725 | 14327 | 12121 | 26448 | | 26448 |
| K-12 BASIC PROGRAMS | | 76116 | 25004 | 12402 | 206 | 2477 | 5007 | 121214 | 35176 | 156390 | | 156390 |
| PREK-3 W/ESE | 111 | 9650 | 3297 | 2326 | 38 | 464 | 939 | 16717 | 6598 | 23315 | | 23315 |
| 4-8 W/ESE | 112 | 2198 | 969 | 1829 | 30 | 365 | 738 | 6132 | 5188 | 11321 | | 11321 |
| EXCEPTIONAL STUDENT | | 11849 | 4267 | 4155 | 69 | 830 | 1677 | 22849 | 11787 | 34636 | | 34636 |
| TOTAL FOR FEFP | | 87965 | 29271 | 16558 | 275 | 3308 | 6684 | 144064 | 46963 | 191027 | | 191027 |
| FOOD SERVICE | | | | | | | | | 270020 | | 3797 | |
| TRANSPORTATION | | | | | | | | | 7191 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|----|
| 6100 PUPIL PERSONNEL | 9983 | 6400 INSTR STAFF TRAINING | 12694 | 7700 CENTRAL SERVICES | 60 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 24225 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|------|--------------------|--------------|--------------|--------------------|----------|----------------|----------------|---------------|--------------|---------------|----------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 9-12 | 103 | 68451 | 23648 | 11950 | 16617 | | 780 | 3873 | 125321 | 45141 | 170463 | | 170463 |
| K-12 BASIC PROGRAMS | | 68451 | 23648 | 11950 | 16617 | | 780 | 3873 | 125321 | 45141 | 170463 | | 170463 |
| 9-12 W/ESE | 113 | 11646 | 4569 | 4179 | 5811 | | 273 | 1354 | 27835 | 15787 | 43623 | | 43623 |
| ESE LEVEL V | 255 | 589 | 262 | 333 | 464 | | 21 | 108 | 1779 | 1260 | 3040 | | 3040 |
| EXCEPTIONAL STUDENT | | 12236 | 4832 | 4513 | 6275 | | 294 | 1462 | 29615 | 17048 | 46663 | | 46663 |
| CAREER ED 9-12 | 300 | 3512 | 1563 | 1988 | 2764 | | 129 | 644 | 10603 | 7510 | 18113 | | 18113 |
| CAREER EDUCATION | | 3512 | 1563 | 1988 | 2764 | | 129 | 644 | 10603 | 7510 | 18113 | | 18113 |
| ESOL | 130 | 29 | 13 | 16 | 23 | | 1 | 5 | 89 | 63 | 152 | | 152 |
| | ESOL | 29 | 13 | 16 | 23 | | 1 | 5 | 89 | 63 | 152 | | 152 |
| TOTAL FOR FEFP | | 84230 | 30056 | 18468 | 25681 | | 1206 | 5986 | 165630 | 69763 | 235394 | | 235394 |
| FOOD SERVICE | | | | | | | | | | 269884 | | 5166 | |
| TRANSPORTATION | | | | | | | | | | 5192 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|----|
| 6100 PUPIL PERSONNEL | 12628 | 6400 INSTR STAFF TRAINING | 20984 | 7700 CENTRAL SERVICES | 90 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 36060 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-------------|--------------------|---------------|--------------------|-------------------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 111545 | 45767 | 32048 | 2784 | 4061 | 279 | 196487 | 77723 | 274210 | | 274210 |
| BASIC 4-8 | 102 | 269273 | 91235 | 26742 | 2323 | 3389 | 233 | 393197 | 64854 | 458052 | | 458052 |
| K-12 BASIC PROGRAMS | | 380819 | 137003 | 58790 | 5108 | 7451 | 513 | 589685 | 142577 | 732263 | | 732263 |
| PREK-3 W/ESE | 111 | 22292 | 9824 | 8188 | 711 | 1037 | 71 | 42126 | 19858 | 61985 | | 61985 |
| 4-8 W/ESE | 112 | 42531 | 15937 | 8238 | 715 | 1044 | 71 | 68539 | 19980 | 88519 | | 88519 |
| ESE LEVEL V | 255 | 131 | 60 | 56 | 4 | 7 | | 261 | 136 | 398 | | 398 |
| EXCEPTIONAL STUDENT | | 64955 | 25822 | 16483 | 1432 | 2089 | 143 | 110926 | 39975 | 150902 | | 150902 |
| ESOL | 130 | 733 | 262 | 109 | 9 | 13 | | 1130 | 265 | 1395 | | 1395 |
| | ESOL | 733 | 262 | 109 | 9 | 13 | | 1130 | 265 | 1395 | | 1395 |
| TOTAL FOR FEFP | | 446508 | 163088 | 75383 | 6549 | 9554 | 657 | 701742 | 182819 | 884561 | | 884561 |
| FOOD SERVICE | | | | | | | | | 824886 | | 15090 | |
| TRANSPORTATION | | | | | | | | | 20478 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 42505 | 6400 INSTR STAFF TRAINING | 46086 | 7700 CENTRAL SERVICES | 235 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 93991 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|-----|--------------------|-------------|------------|-----------------------|----------|-------------------|-------------------|-----------------|-------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 6719 | 3230 | 81 | | | | | 10031 | 792 | 10823 | | 10823 |
| BASIC 9-12 | 103 | 4661 | 2240 | 56 | | | | | 6958 | 549 | 7508 | | 7508 |
| K-12 BASIC PROGRAMS | | 11380 | 5471 | 137 | | | | | 16989 | 1342 | 18331 | | 18331 |
| 4-8 W/ESE | 112 | 1620 | 779 | 19 | | | | | 2419 | 191 | 2610 | | 2610 |
| 9-12 W/ESE | 113 | 2159 | 1037 | 26 | | | | | 3223 | 254 | 3477 | | 3477 |
| EXCEPTIONAL STUDENT | | 3779 | 1817 | 45 | | | | | 5642 | 445 | 6088 | | 6088 |
| TOTAL FOR FEPP | | 15160 | 7288 | 183 | | | | | 22632 | 1787 | 24420 | | 24420 |
| FOOD SERVICE | | | | | | | | | | 1898 | | 79 | |
| TRANSPORTATION | | | | | | | | | | 79 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|-----|----------------------------|---|
| 6100 PUPIL PERSONNEL | 332 | 6400 INSTR STAFF TRAINING | 426 | 7700 CENTRAL SERVICES | 2 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 1025 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|-----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 133 | 41 | 933 | | | | 1108 | 1099 | 2208 | | 2208 |
| BASIC 4-8 | 102 | 82 | 25 | 576 | | | | 684 | 679 | 1364 | | 1364 |
| BASIC 9-12 | 103 | 76 | 24 | 536 | | | | 636 | 631 | 1268 | | 1268 |
| K-12 BASIC PROGRAMS | | 291 | 91 | 2046 | | | | 2430 | 2411 | 4841 | | 4841 |
| 4-8 W/ESE | 112 | 3 | 1 | 23 | | | | 27 | 27 | 54 | | 54 |
| 9-12 W/ESE | 113 | 18 | 5 | 129 | | | | 154 | 153 | 307 | | 307 |
| EXCEPTIONAL STUDENT | | 21 | 6 | 153 | | | | 181 | 180 | 362 | | 362 |
| CAREER ED 9-12 | 300 | | | | | | | | | | | |
| CAREER EDUCATION | | | | | | | | | | | | |
| TOTAL FOR FEFP | | 313 | 98 | 2200 | | | | 2612 | 2591 | 5204 | | 5204 |
| FOOD SERVICE | | | | | | | | | 4774 | | 684 | |
| TRANSPORTATION | | | | | | | | | 687 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|-----|----------------------------|---|
| 6100 PUPIL PERSONNEL | 498 | 6400 INSTR STAFF TRAINING | 551 | 7700 CENTRAL SERVICES | 3 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 1538 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 4
SCHOOL - 7023 EDGEUNITY

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|-----|--------------------|------------|------------|-----------------------|----------|-------------------|-------------------|-----------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 229 | 71 | 201 | | | | | 502 | 1893 | 2396 | | 2396 |
| BASIC 9-12 | 103 | 268 | 84 | 235 | | | | | 588 | 2219 | 2808 | | 2808 |
| K-12 BASIC PROGRAMS | | 497 | 156 | 436 | | | | | 1090 | 4113 | 5204 | | 5204 |
| 4-8 W/ESE | 112 | 184 | 58 | 162 | | | | | 405 | 1528 | 1933 | | 1933 |
| 9-12 W/ESE | 113 | 191 | 60 | 168 | | | | | 420 | 1584 | 2005 | | 2005 |
| EXCEPTIONAL STUDENT | | 376 | 118 | 330 | | | | | 825 | 3113 | 3938 | | 3938 |
| TOTAL FOR FEFP | | 874 | 274 | 767 | | | | | 1916 | 7226 | 9142 | | 9142 |
| FOOD SERVICE | | | | | | | | | | 3878 | | 555 | |
| TRANSPORTATION | | | | | | | | | | 558 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|----|
| 6100 PUPIL PERSONNEL | 1389 | 6400 INSTR STAFF TRAINING | 1537 | 7700 CENTRAL SERVICES | 10 |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 4289 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 339 | 66 | | 520 | | | 926 | 34 | 961 | | 961 |
| BASIC 4-8 | 102 | 314 | 61 | | 481 | | | 857 | 32 | 889 | | 889 |
| BASIC 9-12 | 103 | 306 | 59 | | 469 | | | 835 | 31 | 866 | | 866 |
| K-12 BASIC PROGRAMS | | 960 | 187 | | 1471 | | | 2619 | 98 | 2717 | | 2717 |
| PREK-3 W/ESE | 111 | 61 | 11 | | 94 | | | 167 | 6 | 173 | | 173 |
| 4-8 W/ESE | 112 | 58 | 11 | | 89 | | | 159 | 6 | 165 | | 165 |
| 9-12 W/ESE | 113 | 70 | 13 | | 107 | | | 191 | 7 | 198 | | 198 |
| EXCEPTIONAL STUDENT | | 190 | 37 | | 291 | | | 518 | 19 | 538 | | 538 |
| CAREER ED 9-12 | 300 | 53 | 10 | | 82 | | | 147 | 5 | 152 | | 152 |
| CAREER EDUCATION | | 53 | 10 | | 82 | | | 147 | 5 | 152 | | 152 |
| ESOL | 130 | 4 | | | 7 | | | 13 | | 13 | | 13 |
| ESOL | | 4 | | | 7 | | | 13 | | 13 | | 13 |
| TOTAL FOR FEFP | | 1209 | 235 | | 1853 | | | 3298 | 124 | 3422 | | 3422 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|----------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 124 | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|----------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 401 | 78 | | 567 | | | 1046 | | 1046 | | 1046 |
| BASIC 4-8 | 102 | 389 | 75 | | 551 | | | 1017 | | 1017 | | 1017 |
| BASIC 9-12 | 103 | 263 | 51 | | 372 | | | 687 | | 687 | | 687 |
| K-12 BASIC PROGRAMS | | 1054 | 205 | | 1490 | | | 2751 | | 2751 | | 2751 |
| PREK-3 W/ESE | 111 | 38 | 7 | | 54 | | | 100 | | 100 | | 100 |
| 4-8 W/ESE | 112 | 100 | 19 | | 142 | | | 263 | | 263 | | 263 |
| 9-12 W/ESE | 113 | 71 | 13 | | 101 | | | 186 | | 186 | | 186 |
| EXCEPTIONAL STUDENT | | 211 | 41 | | 298 | | | 550 | | 550 | | 550 |
| CAREER ED 9-12 | 300 | 44 | 8 | | 63 | | | 117 | | 117 | | 117 |
| CAREER EDUCATION | | 44 | 8 | | 63 | | | 117 | | 117 | | 117 |
| TOTAL FOR FEFP | | 1311 | 255 | | 1853 | | | 3419 | | 3419 | | 3419 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|----------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 381 | 74 | | | | | 455 | | 455 | | 455 |
| BASIC 9-12 | 103 | 499 | 97 | | | | | 596 | | 596 | | 596 |
| K-12 BASIC PROGRAMS | | 880 | 171 | | | | | 1051 | | 1051 | | 1051 |
| 4-8 W/ESE | 112 | 146 | 28 | | | | | 175 | | 175 | | 175 |
| 9-12 W/ESE | 113 | 199 | 38 | | | | | 238 | | 238 | | 238 |
| EXCEPTIONAL STUDENT | | 345 | 67 | | | | | 413 | | 413 | | 413 |
| CAREER ED 9-12 | 300 | 62 | 12 | | | | | 75 | | 75 | | 75 |
| CAREER EDUCATION | | 62 | 12 | | | | | 75 | | 75 | | 75 |
| ESOL | 130 | 3 | | | | | | 3 | | 3 | | 3 |
| ESOL | | 3 | | | | | | 3 | | 3 | | 3 |
| TOTAL FOR FEFP | | 1292 | 251 | | | | | 1544 | | 1544 | | 1544 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

- | | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|----------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 643 | 125 | | 909 | | | 1678 | | 1678 | | 1678 |
| BASIC 4-8 | 102 | 338 | 65 | | 478 | | | 882 | | 882 | | 882 |
| K-12 BASIC PROGRAMS | | 981 | 191 | | 1388 | | | 2560 | | 2560 | | 2560 |
| PREK-3 W/ESE | 111 | 184 | 35 | | 260 | | | 480 | | 480 | | 480 |
| 4-8 W/ESE | 112 | 144 | 28 | | 204 | | | 377 | | 377 | | 377 |
| EXCEPTIONAL STUDENT | | 328 | 64 | | 465 | | | 857 | | 857 | | 857 |
| TOTAL FOR FEFP | | 1310 | 255 | | 1853 | | | 3418 | | 3418 | | 3418 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|-----------|--------------------|-------------------|----------------|----------------|--------------|------------|------------|----------|------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 9-12 | 103 | 128 | 24 | | | | | 153 | 120 | 273 | | 273 |
| K-12 BASIC PROGRAMS | | 128 | 24 | | | | | 153 | 120 | 273 | | 273 |
| 9-12 W/ESE | 113 | 44 | 8 | | | | | 53 | 42 | 95 | | 95 |
| ESE LEVEL V | 255 | 3 | | | | | | 4 | 3 | 7 | | 7 |
| EXCEPTIONAL STUDENT | | 48 | 9 | | | | | 57 | 45 | 103 | | 103 |
| CAREER ED 9-12 | 300 | 21 | 4 | | | | | 25 | 20 | 45 | | 45 |
| CAREER EDUCATION | | 21 | 4 | | | | | 25 | 20 | 45 | | 45 |
| ESOL | 130 | | | | | | | | | | | |
| ESOL | | | | | | | | | | | | |
| TOTAL FOR FEFP | | 197 | 38 | | | | | 236 | 186 | 422 | | 422 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|----------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 186 | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 1060 | 206 | | 2363 | | | 3630 | | 3630 | | 3630 |
| BASIC 4-8 | 102 | 884 | 172 | | 1972 | | | 3029 | | 3029 | | 3029 |
| K-12 BASIC PROGRAMS | | 1944 | 378 | | 4335 | | | 6659 | | 6659 | | 6659 |
| PREK-3 W/ESE | 111 | 270 | 52 | | 603 | | | 927 | | 927 | | 927 |
| 4-8 W/ESE | 112 | 272 | 53 | | 607 | | | 933 | | 933 | | 933 |
| ESE LEVEL V | 255 | 1 | | | 4 | | | 6 | | 6 | | 6 |
| EXCEPTIONAL STUDENT | | 545 | 106 | | 1215 | | | 1867 | | 1867 | | 1867 |
| ESOL | 130 | 3 | | | 8 | | | 12 | | 12 | | 12 |
| ESOL | | 3 | | | 8 | | | 12 | | 12 | | 12 |
| TOTAL FOR FEFP | | 2493 | 485 | | 5558 | | | 8538 | | 8538 | | 8538 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

- | | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|----------|----------|----------|----------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 1 | | | | | | 1 | | 1 | | 1 |
| BASIC 9-12 | 103 | | | | | | | 1 | | 1 | | 1 |
| K-12 BASIC PROGRAMS | | 2 | | | | | | 2 | | 2 | | 2 |
| 4-8 W/ESE | 112 | | | | | | | | | | | |
| 9-12 W/ESE | 113 | | | | | | | | | | | |
| EXCEPTIONAL STUDENT | | | | | | | | | | | | |
| TOTAL FOR FEPP | | 3 | | | | | | 3 | | 3 | | 3 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS ** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|----------|----------|----------|----------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 2 | | | | | | 2 | | 2 | | 2 |
| BASIC 4-8 | 102 | 1 | | | | | | 1 | | 1 | | 1 |
| BASIC 9-12 | 103 | 1 | | | | | | 1 | | 1 | | 1 |
| K-12 BASIC PROGRAMS | | 4 | | | | | | 5 | | 5 | | 5 |
| 4-8 W/ESE | 112 | | | | | | | | | | | |
| 9-12 W/ESE | 113 | | | | | | | | | | | |
| EXCEPTIONAL STUDENT | | | | | | | | | | | | |
| CAREER ED 9-12 | 300 | | | | | | | | | | | |
| CAREER EDUCATION | | | | | | | | | | | | |
| TOTAL FOR FEPP | | 4 | | | | | | 5 | | 5 | | 5 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

- | | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 5
SCHOOL - 7023 EDGEUNITY

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|----------|-----------|----------|-----------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 3 | | | | | | 4 | | 4 | | 4 |
| BASIC 9-12 | 103 | 4 | | | | | | 4 | | 4 | | 4 |
| K-12 BASIC PROGRAMS | | 7 | 1 | | | | | 9 | | 9 | | 9 |
| 4-8 W/ESE | 112 | 2 | | | | | | 3 | | 3 | | 3 |
| 9-12 W/ESE | 113 | 2 | | | | | | 3 | | 3 | | 3 |
| EXCEPTIONAL STUDENT | | 5 | 1 | | | | | 6 | | 6 | | 6 |
| TOTAL FOR FEPP | | 13 | 2 | | | | | 16 | | 16 | | 16 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

- | | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|-----|--------------------|----------|----------|-----------------------|-------------|-------------------|-------------------|-----------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | 295 | | | 295 | 2484 | 2780 | | 2780 |
| BASIC 4-8 | 102 | | | | | 273 | | | 273 | 2298 | 2572 | | 2572 |
| BASIC 9-12 | 103 | | | | | 266 | | | 266 | 2240 | 2506 | | 2506 |
| K-12 BASIC PROGRAMS | | | | | | 835 | | | 835 | 7023 | 7859 | | 7859 |
| PREK-3 W/ESE | 111 | | | | | 53 | | | 53 | 448 | 502 | | 502 |
| 4-8 W/ESE | 112 | | | | | 51 | | | 51 | 428 | 479 | | 479 |
| 9-12 W/ESE | 113 | | | | | 61 | | | 61 | 513 | 574 | | 574 |
| EXCEPTIONAL STUDENT | | | | | | 165 | | | 165 | 1390 | 1556 | | 1556 |
| CAREER ED 9-12 | 300 | | | | | 46 | | | 46 | 394 | 441 | | 441 |
| CAREER EDUCATION | | | | | | 46 | | | 46 | 394 | 441 | | 441 |
| ESOL | 130 | | | | | 4 | | | 4 | 36 | 40 | | 40 |
| ESOL | | | | | | 4 | | | 4 | 36 | 40 | | 40 |
| TOTAL FOR FEFP | | | | | | 1052 | | | 1052 | 8844 | 9897 | | 9897 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 8844 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|----------|-----------------------|-------------------|-------------------|-----------------|-------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | 322 | | | 322 | 2985 | 3307 | | 3307 |
| BASIC 4-8 | 102 | | | | 313 | | | 313 | 2900 | 3213 | | 3213 |
| BASIC 9-12 | 103 | | | | 211 | | | 211 | 1960 | 2172 | | 2172 |
| K-12 BASIC PROGRAMS | | | | | 847 | | | 847 | 7846 | 8693 | | 8693 |
| PREK-3 W/ESE | 111 | | | | 30 | | | 30 | 287 | 318 | | 318 |
| 4-8 W/ESE | 112 | | | | 81 | | | 81 | 751 | 832 | | 832 |
| 9-12 W/ESE | 113 | | | | 57 | | | 57 | 532 | 590 | | 590 |
| EXCEPTIONAL STUDENT | | | | | 169 | | | 169 | 1571 | 1740 | | 1740 |
| CAREER ED 9-12 | 300 | | | | 36 | | | 36 | 334 | 370 | | 370 |
| CAREER EDUCATION | | | | | 36 | | | 36 | 334 | 370 | | 370 |
| TOTAL FOR FEFP | | | | | 1052 | | | 1052 | 9751 | 10804 | | 10804 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 9751 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|-----|--------------------|----------|----------|------------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | 207 | | | 207 | 2160 | 2367 | | 2367 |
| BASIC 9-12 | 103 | | | | 271 | | | 271 | 2828 | 3099 | | 3099 |
| K-12 BASIC PROGRAMS | | | | | 478 | | | 478 | 4989 | 5467 | | 5467 |
| 4-8 W/ESE | 112 | | | | 79 | | | 79 | 830 | 910 | | 910 |
| 9-12 W/ESE | 113 | | | | 108 | | | 108 | 1129 | 1238 | | 1238 |
| EXCEPTIONAL STUDENT | | | | | 187 | | | 187 | 1960 | 2148 | | 2148 |
| CAREER ED 9-12 | 300 | | | | 34 | | | 34 | 356 | 390 | | 390 |
| CAREER EDUCATION | | | | | 34 | | | 34 | 356 | 390 | | 390 |
| ESOL | 130 | | | | 1 | | | 1 | 18 | 20 | | 20 |
| ESOL | | | | | 1 | | | 1 | 18 | 20 | | 20 |
| TOTAL FOR FEFP | | | | | 701 | | | 701 | 7325 | 8026 | | 8026 |
| FOOD SERVICE | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7325 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|------------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | 344 | | | 344 | 3722 | 4067 | | 4067 |
| BASIC 4-8 | 102 | | | | 181 | | | 181 | 1957 | 2138 | | 2138 |
| K-12 BASIC PROGRAMS | | | | | 525 | | | 525 | 5680 | 6206 | | 6206 |
| PREK-3 W/ESE | 111 | | | | 98 | | | 98 | 1065 | 1164 | | 1164 |
| 4-8 W/ESE | 112 | | | | 77 | | | 77 | 837 | 915 | | 915 |
| EXCEPTIONAL STUDENT | | | | | 176 | | | 176 | 1903 | 2079 | | 2079 |
| TOTAL FOR FEFP | | | | | 701 | | | 701 | 7583 | 8285 | | 8285 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7583 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-------------|--------------------|----------|----------|------------|----------------|----------------|--------------|--------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 9-12 | 103 | | | | 454 | | | 454 | 7304 | 7758 | | 7758 |
| K-12 BASIC PROGRAMS | | | | | 454 | | | 454 | 7304 | 7758 | | 7758 |
| 9-12 W/ESE | 113 | | | | 158 | | | 158 | 2554 | 2713 | | 2713 |
| ESE LEVEL V | 255 | | | | 12 | | | 12 | 204 | 216 | | 216 |
| EXCEPTIONAL STUDENT | | | | | 171 | | | 171 | 2758 | 2930 | | 2930 |
| CAREER ED 9-12 | 300 | | | | 75 | | | 75 | 1215 | 1290 | | 1290 |
| CAREER EDUCATION | | | | | 75 | | | 75 | 1215 | 1290 | | 1290 |
| ESOL | 130 | | | | | | | | 10 | 10 | | 10 |
| | ESOL | | | | | | | | 10 | 10 | | 10 |
| TOTAL FOR FEFP | | | | | 701 | | | 701 | 11288 | 11990 | | 11990 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|-------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 11288 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | | |
|----------------------------|-----|--------------------|----------|----------|-----------------------|-------------|-------------------|-------------------|-----------------|--------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | 1193 | | | 1193 | 12509 | 13703 | | 13703 |
| BASIC 4-8 | 102 | | | | | 995 | | | 995 | 10438 | 11434 | | 11434 |
| K-12 BASIC PROGRAMS | | | | | | 2189 | | | 2189 | 22947 | 25137 | | 25137 |
| PREK-3 W/ESE | 111 | | | | | 304 | | | 304 | 3196 | 3501 | | 3501 |
| 4-8 W/ESE | 112 | | | | | 306 | | | 306 | 3215 | 3522 | | 3522 |
| ESE LEVEL V | 255 | | | | | 2 | | | 2 | 22 | 24 | | 24 |
| EXCEPTIONAL STUDENT | | | | | | 613 | | | 613 | 6434 | 7047 | | 7047 |
| ESOL | 130 | | | | | 4 | | | 4 | 42 | 46 | | 46 |
| ESOL | | | | | | 4 | | | 4 | 42 | 46 | | 46 |
| TOTAL FOR FEFP | | | | | | 2807 | | | 2807 | 29424 | 32232 | | 32232 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|-------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 29424 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|------------|------------|----------|------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | | | | | 142 | 142 | | 142 |
| BASIC 9-12 | 103 | | | | | | | | 98 | 98 | | 98 |
| K-12 BASIC PROGRAMS | | | | | | | | | 241 | 241 | | 241 |
| 4-8 W/ESE | 112 | | | | | | | | 34 | 34 | | 34 |
| 9-12 W/ESE | 113 | | | | | | | | 45 | 45 | | 45 |
| EXCEPTIONAL STUDENT | | | | | | | | | 80 | 80 | | 80 |
| TOTAL FOR FEPP | | | | | | | | | 321 | 321 | | 321 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|-----|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 321 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|------------|------------|----------|------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | | | | 204 | 204 | | 204 |
| BASIC 4-8 | 102 | | | | | | | | 126 | 126 | | 126 |
| BASIC 9-12 | 103 | | | | | | | | 117 | 117 | | 117 |
| K-12 BASIC PROGRAMS | | | | | | | | | 447 | 447 | | 447 |
| 4-8 W/ESE | 112 | | | | | | | | 5 | 5 | | 5 |
| 9-12 W/ESE | 113 | | | | | | | | 28 | 28 | | 28 |
| EXCEPTIONAL STUDENT | | | | | | | | | 33 | 33 | | 33 |
| CAREER ED 9-12 300 | | | | | | | | | | | | |
| CAREER EDUCATION | | | | | | | | | | | | |
| TOTAL FOR FEPP | | | | | | | | | 481 | 481 | | 481 |

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|-----|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 481 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 6
SCHOOL - 7023 EDGEUNITY

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | | | | | 351 | 351 | | 351 |
| BASIC 9-12 | 103 | | | | | | | | 412 | 412 | | 412 |
| K-12 BASIC PROGRAMS | | | | | | | | | 764 | 764 | | 764 |
| 4-8 W/ESE | 112 | | | | | | | | 283 | 283 | | 283 |
| 9-12 W/ESE | 113 | | | | | | | | 294 | 294 | | 294 |
| EXCEPTIONAL STUDENT | | | | | | | | | 578 | 578 | | 578 |
| TOTAL FOR FEPP | | | | | | | | | 1342 | 1342 | | 1342 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | |
|----------------------------|------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 1342 | 6400 INSTR STAFF TRAINING | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| | | | 8200 ADMIN. TECH. SERVICES |
| | | | 6500 INSTR. TECH. SERVICES |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | | |
|----------------------------|-----|--------------------|-------------|-------------|--------------------|-------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 4439 | 779 | 532 | 26636 | 402 | 15599 | 48390 | 13057 | 61447 | 175 | 61622 | |
| BASIC 4-8 | 102 | 4107 | 721 | 493 | 24643 | 372 | 14432 | 44770 | 12310 | 57081 | 162 | 57243 | |
| BASIC 9-12 | 103 | 4002 | 703 | 480 | 24014 | 362 | 14064 | 43628 | 12240 | 55868 | 157 | 56026 | |
| K-12 BASIC PROGRAMS | | 12549 | 2204 | 1506 | 75295 | 1137 | 44096 | 136789 | 37608 | 174397 | 495 | 174892 | |
| PREK-3 W/ESE | 111 | 801 | 140 | 96 | 4811 | 72 | 2817 | 8740 | 2347 | 11088 | 31 | 11120 | |
| 4-8 W/ESE | 112 | 766 | 134 | 91 | 4595 | 69 | 2691 | 8349 | 2250 | 10599 | 30 | 10630 | |
| 9-12 W/ESE | 113 | 917 | 161 | 110 | 5504 | 83 | 3223 | 9999 | 2684 | 12684 | 36 | 12720 | |
| EXCEPTIONAL STUDENT | | 2485 | 436 | 298 | 14911 | 225 | 8732 | 27089 | 7282 | 34372 | 98 | 34470 | |
| CAREER ED 9-12 | 300 | 704 | 123 | 84 | 4227 | 63 | 2475 | 7680 | 2023 | 9703 | 27 | 9731 | |
| CAREER EDUCATION | | 704 | 123 | 84 | 4227 | 63 | 2475 | 7680 | 2023 | 9703 | 27 | 9731 | |
| ESOL | 130 | 64 | 11 | 7 | 387 | 5 | 227 | 704 | 185 | 890 | 2 | 892 | |
| ESOL | | 64 | 11 | 7 | 387 | 5 | 227 | 704 | 185 | 890 | 2 | 892 | |
| TOTAL FOR FEFP | | 15803 | 2776 | 1897 | 94821 | 1432 | 55532 | 172263 | 47100 | 219363 | 623 | 219987 | |
| FOOD SERVICE | | | | | | | | | | 4332 | | | |
| TRANSPORTATION | | | | | | | | | | 1649 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|------|----------------------------|-------|
| 6100 PUPIL PERSONNEL | 12073 | 6400 INSTR STAFF TRAINING | 124 | 7700 CENTRAL SERVICES | 5236 |
| 6200 INSTRUCTIONAL MEDIA | 1201 | 7300 SCHOOL ADMINISTRATION | 9260 | 7900 OPERATION OF PLANT | 2313 |
| 6300 INSTR & CURR DEVLPMNT | 1325 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 1878 |
| | | | | 8200 ADMIN. TECH. SERVICES | 3104 |
| | | | | 6500 INSTR. TECH. SERVICES | 10582 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|-------------|--------------------|-------------------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 5205 | 914 | 640 | 30832 | 876 | 15914 | 54384 | 15154 | 69538 | 210 | 69749 |
| BASIC 4-8 | 102 | 5057 | 888 | 622 | 29957 | 851 | 15462 | 52840 | 15338 | 68179 | 204 | 68384 |
| BASIC 9-12 | 103 | 3419 | 600 | 420 | 20252 | 575 | 10453 | 35722 | 10415 | 46138 | 138 | 46276 |
| K-12 BASIC PROGRAMS | | 13682 | 2403 | 1683 | 81042 | 2304 | 41831 | 142947 | 40909 | 183856 | 553 | 184409 |
| PREK-3 W/ESE | 111 | 500 | 87 | 61 | 2965 | 84 | 1530 | 5230 | 1437 | 6667 | 20 | 6687 |
| 4-8 W/ESE | 112 | 1309 | 230 | 161 | 7758 | 220 | 4004 | 13685 | 3900 | 17586 | 52 | 17639 |
| 9-12 W/ESE | 113 | 929 | 163 | 114 | 5504 | 156 | 2841 | 9708 | 2775 | 12484 | 37 | 12521 |
| EXCEPTIONAL STUDENT | | 2739 | 481 | 337 | 16228 | 461 | 8376 | 28624 | 8113 | 36737 | 110 | 36848 |
| CAREER ED 9-12 | 300 | 582 | 102 | 71 | 3449 | 98 | 1780 | 6084 | 1695 | 7779 | 23 | 7803 |
| CAREER EDUCATION | | 582 | 102 | 71 | 3449 | 98 | 1780 | 6084 | 1695 | 7779 | 23 | 7803 |
| TOTAL FOR FEFP | | 17005 | 2987 | 2091 | 100719 | 2864 | 51988 | 177656 | 50718 | 228374 | 687 | 229061 |
| FOOD SERVICE | | | | | | | | | 4340 | | | |
| TRANSPORTATION | | | | | | | | | 8191 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|------|----------------------------|-------|
| 6100 PUPIL PERSONNEL | 13201 | 6400 INSTR STAFF TRAINING | 137 | 7700 CENTRAL SERVICES | 5773 |
| 6200 INSTRUCTIONAL MEDIA | 137 | 7300 SCHOOL ADMINISTRATION | 8750 | 7900 OPERATION OF PLANT | 3352 |
| 6300 INSTR & CURR DEVLPMNT | 274 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 1690 |
| | | | | 8200 ADMIN. TECH. SERVICES | 3422 |
| | | | | 6500 INSTR. TECH. SERVICES | 13978 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-------------|--------------------|-------------|--------------------|-------------------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 2527 | 444 | 463 | 20316 | 844 | 9409 | 34005 | 12271 | 46276 | 152 | 46429 |
| BASIC 9-12 | 103 | 3309 | 581 | 606 | 26595 | 1105 | 12317 | 44516 | 16676 | 61192 | 199 | 61391 |
| K-12 BASIC PROGRAMS | | 5837 | 1025 | 1070 | 46911 | 1950 | 21726 | 78521 | 28947 | 107469 | 351 | 107820 |
| 4-8 W/ESE | 112 | 971 | 170 | 178 | 7811 | 324 | 3617 | 13074 | 4602 | 17677 | 58 | 17735 |
| 9-12 W/ESE | 113 | 1321 | 232 | 242 | 10622 | 441 | 4919 | 17780 | 6136 | 23916 | 79 | 23995 |
| EXCEPTIONAL STUDENT | | 2293 | 402 | 420 | 18433 | 766 | 8537 | 30854 | 10738 | 41593 | 138 | 41731 |
| CAREER ED 9-12 | 300 | 416 | 73 | 76 | 3349 | 139 | 1551 | 5607 | 1890 | 7497 | 25 | 7522 |
| CAREER EDUCATION | | 416 | 73 | 76 | 3349 | 139 | 1551 | 5607 | 1890 | 7497 | 25 | 7522 |
| ESOL | 130 | 21 | 3 | 3 | 175 | 7 | 81 | 293 | 96 | 389 | 1 | 391 |
| | ESOL | 21 | 3 | 3 | 175 | 7 | 81 | 293 | 96 | 389 | 1 | 391 |
| TOTAL FOR FEFP | | 8569 | 1505 | 1571 | 68870 | 2863 | 31895 | 115276 | 41673 | 156950 | 516 | 157466 |
| FOOD SERVICE | | | | | | | | | | 3328 | | |
| TRANSPORTATION | | | | | | | | | | 994 | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 10184 | 6400 INSTR STAFF TRAINING | 103 | 7700 CENTRAL SERVICES | 4336 |
| 6200 INSTRUCTIONAL MEDIA | 103 | 7300 SCHOOL ADMINISTRATION | 6610 | 7900 OPERATION OF PLANT | 5753 |
| 6300 INSTR & CURR DEVLPMNT | 1283 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 1790 |
| | | | | 8200 ADMIN. TECH. SERVICES | 2570 |
| | | | | 6500 INSTR. TECH. SERVICES | 8938 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | | |
|----------------------------|-----|--------------------|-------------|-------------|--------------------|----------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | PURCHASED SUPPLIES | MATERIAL | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 6090 | 1069 | 798 | 37012 | | | 22110 | 67082 | 22455 | 89537 | 262 | 89799 |
| BASIC 4-8 | 102 | 3202 | 562 | 419 | 19460 | | | 11625 | 35271 | 11785 | 47056 | 137 | 47194 |
| K-12 BASIC PROGRAMS | | 9292 | 1632 | 1218 | 56472 | | | 33736 | 102353 | 34240 | 136594 | 400 | 136994 |
| PREK-3 W/ESE | 111 | 1743 | 306 | 228 | 10593 | | | 6328 | 19199 | 6297 | 25497 | 75 | 25572 |
| 4-8 W/ESE | 112 | 1370 | 240 | 179 | 8329 | | | 4976 | 15097 | 5012 | 20110 | 59 | 20169 |
| EXCEPTIONAL STUDENT | | 3113 | 547 | 408 | 18923 | | | 11304 | 34296 | 11310 | 45607 | 134 | 45741 |
| TOTAL FOR FEFP | | 12406 | 2179 | 1626 | 75396 | | | 45041 | 136650 | 45551 | 182201 | 534 | 182736 |
| FOOD SERVICE | | | | | | | | | | | 4518 | | |
| TRANSPORTATION | | | | | | | | | | | 3511 | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 10505 | 6400 INSTR STAFF TRAINING | 106 | 7700 CENTRAL SERVICES | 4489 |
| 6200 INSTRUCTIONAL MEDIA | 1183 | 7300 SCHOOL ADMINISTRATION | 9176 | 7900 OPERATION OF PLANT | 5516 |
| 6300 INSTR & CURR DEVLPMNT | 1290 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 1435 |
| | | | | 8200 ADMIN. TECH. SERVICES | 2661 |
| | | | | 6500 INSTR. TECH. SERVICES | 9185 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|------|--------------------|-------------|--------------------|-------------------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC 9-12 | 103 | 9014 | 1583 | 1567 | 64266 | 3706 | 18345 | 98483 | 37739 | 136222 | 514 | 136737 |
| K-12 BASIC PROGRAMS | | 9014 | 1583 | 1567 | 64266 | 3706 | 18345 | 98483 | 37739 | 136222 | 514 | 136737 |
| 9-12 W/ESE | 113 | 3152 | 553 | 548 | 22476 | 1296 | 6416 | 34443 | 12184 | 46627 | 180 | 46807 |
| ESE LEVEL V | 255 | 251 | 44 | 43 | 1794 | 103 | 512 | 2750 | 940 | 3690 | 14 | 3704 |
| EXCEPTIONAL STUDENT | | 3404 | 598 | 591 | 24270 | 1399 | 6928 | 37193 | 13124 | 50317 | 194 | 50512 |
| CAREER ED 9-12 | 300 | 1499 | 263 | 260 | 10692 | 616 | 3052 | 16384 | 5604 | 21988 | 85 | 22074 |
| CAREER EDUCATION | | 1499 | 263 | 260 | 10692 | 616 | 3052 | 16384 | 5604 | 21988 | 85 | 22074 |
| ESOL | 130 | 12 | 2 | 2 | 90 | 5 | 25 | 138 | 46 | 184 | | 185 |
| | ESOL | 12 | 2 | 2 | 90 | 5 | 25 | 138 | 46 | 184 | | 185 |
| TOTAL FOR FEFP | | 13931 | 2447 | 2421 | 99319 | 5728 | 28352 | 152199 | 56514 | 208713 | 795 | 209509 |
| FOOD SERVICE | | | | | | | | | | | | 2295 |
| TRANSPORTATION | | | | | | | | | | | | 1426 |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|------|----------------------------|-------|
| 6100 PUPIL PERSONNEL | 16188 | 6400 INSTR STAFF TRAINING | 159 | 7700 CENTRAL SERVICES | 6683 |
| 6200 INSTRUCTIONAL MEDIA | 159 | 7300 SCHOOL ADMINISTRATION | 8001 | 7900 OPERATION OF PLANT | 6540 |
| 6300 INSTR & CURR DEVLPMNT | 318 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 1393 |
| | | | | 8200 ADMIN. TECH. SERVICES | 3961 |
| | | | | 6500 INSTR. TECH. SERVICES | 13107 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-------------|--------------------|-------------|--------------------|-------------------|----------------|----------------|---------------|-----------------|---------------|-------------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 15476 | 2718 | 6210 | 108243 | 6696 | 4002 | 143348 | 53752 | 197100 | 881 | 197982 |
| BASIC 4-8 | 102 | 12913 | 2268 | 5182 | 90322 | 5588 | 3339 | 119615 | 47496 | 167111 | 735 | 167847 |
| K-12 BASIC PROGRAMS | | 28390 | 4987 | 11393 | 198565 | 12284 | 7342 | 262963 | 101249 | 364212 | 1617 | 365830 |
| PREK-3 W/ESE | 111 | 3954 | 694 | 1586 | 27657 | 1711 | 1022 | 36626 | 13903 | 50530 | 225 | 50755 |
| 4-8 W/ESE | 112 | 3978 | 698 | 1596 | 27825 | 1721 | 1028 | 36850 | 14618 | 51468 | 226 | 51695 |
| ESE LEVEL V | 255 | 27 | 4 | 10 | 190 | 11 | 7 | 252 | 97 | 350 | 1 | 352 |
| EXCEPTIONAL STUDENT | | 7960 | 1398 | 3194 | 55673 | 3444 | 2058 | 73729 | 28619 | 102349 | 453 | 102803 |
| ESOL | 130 | 52 | 9 | 21 | 369 | 22 | 13 | 489 | 187 | 676 | 3 | 679 |
| | ESOL | 52 | 9 | 21 | 369 | 22 | 13 | 489 | 187 | 676 | 3 | 679 |
| TOTAL FOR FEFP | | 36403 | 6394 | 14609 | 254608 | 15752 | 9415 | 337182 | 130056 | 467238 | 2073 | 469312 |
| FOOD SERVICE | | | | | | | | | | | 12042 | |
| TRANSPORTATION | | | | | | | | | | | 4787 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-------|----------------------------|-------|----------------------------|-------|
| 6100 PUPIL PERSONNEL | 39814 | 6400 INSTR STAFF TRAINING | 414 | 7700 CENTRAL SERVICES | 17420 |
| 6200 INSTRUCTIONAL MEDIA | 3644 | 7300 SCHOOL ADMINISTRATION | 10588 | 7900 OPERATION OF PLANT | 11332 |
| 6300 INSTR & CURR DEVLPMNT | 2982 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 2552 |
| | | | | 8200 ADMIN. TECH. SERVICES | 10326 |
| | | | | 6500 INSTR. TECH. SERVICES | 30980 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | TOTAL | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|------------|-----------|-------------|----------------|----------------|-------------|-------------|-------------|-----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 889 | 156 | 30 | 1161 | | | 2237 | 1812 | 4050 | 10 | 4060 |
| BASIC 9-12 | 103 | 616 | 108 | 21 | 805 | | | 1552 | 1257 | 2809 | 6 | 2816 |
| K-12 BASIC PROGRAMS | | 1506 | 264 | 51 | 1967 | | | 3789 | 3070 | 6860 | 16 | 6877 |
| 4-8 W/ESE | 112 | 214 | 37 | 7 | 280 | | | 539 | 437 | 977 | 2 | 980 |
| 9-12 W/ESE | 113 | 285 | 50 | 9 | 373 | | | 719 | 582 | 1301 | 3 | 1304 |
| EXCEPTIONAL STUDENT | | 500 | 87 | 17 | 653 | | | 1258 | 1020 | 2279 | 5 | 2284 |
| TOTAL FOR FEFP | | 2006 | 352 | 68 | 2620 | | | 5048 | 4090 | 9139 | 22 | 9161 |
| FOOD SERVICE | | | | | | | | | 2 | | | |
| TRANSPORTATION | | | | | | | | | 21 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-----|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 399 | 6400 INSTR STAFF TRAINING | 4 | 7700 CENTRAL SERVICES | 190 |
| 6200 INSTRUCTIONAL MEDIA | 4 | 7300 SCHOOL ADMINISTRATION | 1076 | 7900 OPERATION OF PLANT | 5 |
| 6300 INSTR & CURR DEVLPMNT | 9 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 25 |
| | | | | 8200 ADMIN. TECH. SERVICES | 112 |
| | | | | 6500 INSTR. TECH. SERVICES | 2263 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

| ----- DIRECT ----- | | | | | | | | | | | | | | |
|----------------------------|-----|---------------|--------------|------------|----------|--------------|----------|---------------|-------------|---------------|-----------|---------------|--------|----------|
| ----- PROGRAM ----- | | PURCHASED | | | | | MATERIAL | | OTHER | CAPITAL | TOTAL | SCHOOL | SCHOOL | DISTRICT |
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | EXPENSES | OUTLAY | DIRECT | INDIRECT | COST | INDIRECT | TOTAL | | |
| BASIC PREK-3 | 101 | 69203 | 12156 | 43 | | 16470 | | 97874 | 653 | 98527 | 14 | 98541 | | |
| BASIC 4-8 | 102 | 42747 | 7509 | 27 | | 10173 | | 60457 | 403 | 60861 | 8 | 60870 | | |
| BASIC 9-12 | 103 | 25185 | 4424 | 25 | | 9457 | | 39092 | 375 | 39467 | 8 | 39475 | | |
| K-12 BASIC PROGRAMS | | 137135 | 24090 | 96 | | 36102 | | 197424 | 1431 | 198855 | 31 | 198887 | | |
| 4-8 W/ESE | 112 | 1709 | 300 | 1 | | 406 | | 2418 | 16 | 2434 | | 2434 | | |
| 9-12 W/ESE | 113 | 6105 | 1072 | 6 | | 2292 | | 9476 | 90 | 9567 | 2 | 9569 | | |
| EXCEPTIONAL STUDENT | | 7815 | 1372 | 7 | | 2699 | | 11894 | 107 | 12002 | 2 | 12004 | | |
| CAREER ED 9-12 | 300 | 19 | 3 | | | 7 | | 29 | | 29 | | 29 | | |
| CAREER EDUCATION | | 19 | 3 | | | 7 | | 29 | | 29 | | 29 | | |
| TOTAL FOR FEFP | | 144969 | 25466 | 103 | | 38809 | | 209348 | 1538 | 210887 | 33 | 210921 | | |
| FOOD SERVICE | | | | | | | | | | 18 | | | | |
| TRANSPORTATION | | | | | | | | | | 188 | | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|-----|----------------------------|---|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 598 | 6400 INSTR STAFF TRAINING | 6 | 7700 CENTRAL SERVICES | 285 |
| 6200 INSTRUCTIONAL MEDIA | 6 | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 13 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | 169 |
| | | | | 6500 INSTR. TECH. SERVICES | 458 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 7
SCHOOL - 7023 EDGEUNITY

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-------------|-------------|-----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 7 | 1 | 75 | | | | 83 | 1124 | 1208 | 24 | 1233 |
| BASIC 9-12 | 103 | 8 | 1 | 88 | | | | 98 | 1317 | 1416 | 29 | 1445 |
| K-12 BASIC PROGRAMS | | 15 | 2 | 163 | | | | 182 | 2442 | 2624 | 53 | 2678 |
| 4-8 W/ESE | 112 | 5 | 1 | 60 | | | | 67 | 907 | 975 | 20 | 995 |
| 9-12 W/ESE | 113 | 6 | 1 | 63 | | | | 70 | 941 | 1011 | 20 | 1032 |
| EXCEPTIONAL STUDENT | | 11 | 2 | 124 | | | | 138 | 1848 | 1986 | 40 | 2027 |
| TOTAL FOR FEFP | | 27 | 4 | 288 | | | | 320 | 4291 | 4611 | 94 | 4706 |
| FOOD SERVICE | | | | | | | | | | | 15 | |
| TRANSPORTATION | | | | | | | | | | | 153 | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|----|----------------------------|------|
| 6100 PUPIL PERSONNEL | 1669 | 6400 INSTR STAFF TRAINING | 18 | 7700 CENTRAL SERVICES | 794 |
| 6200 INSTRUCTIONAL MEDIA | 18 | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 37 | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | 471 |
| | | | | 6500 INSTR. TECH. SERVICES | 1279 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- DIRECT ----- | | | | | | | | | | | | |
|----------------------------|-----|-------------|-------------|---------------|----------|----------|---------------|---------------|---------------|---------------|-------------|---------------|
| ----- PROGRAM ----- | | PURCHASED | | | | MATERIAL | OTHER | CAPITAL | TOTAL | SCHOOL | SCHOOL | DISTRICT |
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | EXPENSES | OUTLAY | DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 1558 | 299 | 40536 | | | 43938 | 86333 | 14063 | 100397 | 431 | 100828 |
| BASIC 4-8 | 102 | 2012 | 387 | 37804 | | | 53297 | 93501 | 33584 | 127086 | 623 | 127709 |
| BASIC 9-12 | 103 | 494 | 94 | 26446 | | | 79378 | 106413 | 55137 | 161550 | 817 | 162368 |
| K-12 BASIC PROGRAMS | | 4065 | 781 | 104787 | | | 176614 | 286248 | 102785 | 389034 | 1872 | 390907 |
| PREK-3 W/ESE | 111 | 398 | 76 | 9123 | | | 7570 | 17169 | 3194 | 20363 | 99 | 20462 |
| 4-8 W/ESE | 112 | 572 | 110 | 11366 | | | 15549 | 27598 | 9002 | 36601 | 173 | 36774 |
| 9-12 W/ESE | 113 | 228 | 44 | 8695 | | | 26221 | 35189 | 15707 | 50897 | 161 | 51058 |
| ESE LEVEL V | 255 | 2 | | 370 | | | 956 | 1330 | 453 | 1783 | 5 | 1789 |
| EXCEPTIONAL STUDENT | | 1202 | 231 | 29556 | | | 50298 | 81288 | 28358 | 109646 | 439 | 110085 |
| CAREER ED 9-12 | 300 | | | 4087 | | | 12554 | 16641 | 3415 | 20057 | 54 | 20112 |
| CAREER EDUCATION | | | | 4087 | | | 12554 | 16641 | 3415 | 20057 | 54 | 20112 |
| ESOL | 130 | 5 | 1 | 202 | | | 417 | 626 | 83 | 709 | 2 | 712 |
| ESOL | | 5 | 1 | 202 | | | 417 | 626 | 83 | 709 | 2 | 712 |
| TOTAL FOR FEFP | | 5272 | 1013 | 138634 | | | 239883 | 384804 | 134643 | 519448 | 2368 | 521817 |

FOOD SERVICE
TRANSPORTATION

110

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |
| | | 2368 |

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----

| OTHER | NON-PGM | COMMUNITY | DEBT | FEDERAL | CHARTER | TOTAL | AFR | ROUNDING / | |
|----------|---------|-----------|---------|---------|----------|---------|----------|------------|------------|
| INSTRUCT | PRE-K | CAPITAL | SERVICE | SERVICE | INDIRECT | SCHOOLS | REPORTED | TOTAL | DIFFERENCE |
| | | | | | 12540 | | 534468 | 534468 | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|--------------|-------------------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | 5150 | | | 15591 | 20741 | 1998 | 22740 | 84 | 22824 |
| BASIC 4-8 | 102 | | | 4765 | | | 14425 | 19190 | 1921 | 21112 | 97 | 21209 |
| BASIC 9-12 | 103 | | | 4643 | | | 14056 | 18700 | 1950 | 20650 | 115 | 20766 |
| K-12 BASIC PROGRAMS | | | | 14559 | | | 44073 | 58632 | 5870 | 64503 | 297 | 64801 |
| PREK-3 W/ESE | 111 | | | 930 | | | 2816 | 3746 | 357 | 4104 | 14 | 4118 |
| 4-8 W/ESE | 112 | | | 888 | | | 2690 | 3578 | 343 | 3922 | 14 | 3937 |
| 9-12 W/ESE | 113 | | | 1064 | | | 3221 | 4286 | 408 | 4694 | 16 | 4711 |
| EXCEPTIONAL STUDENT | | | | 2883 | | | 8728 | 11611 | 1110 | 12721 | 45 | 12766 |
| CAREER ED 9-12 | 300 | | | 817 | | | 2474 | 3292 | 301 | 3593 | 9 | 3602 |
| CAREER EDUCATION | | | | 817 | | | 2474 | 3292 | 301 | 3593 | 9 | 3602 |
| ESOL | 130 | | | 74 | | | 226 | 301 | 27 | 329 | | 330 |
| ESOL | | | | 74 | | | 226 | 301 | 27 | 329 | | 330 |
| TOTAL FOR FEFP | | | | 18335 | | | 55503 | 73838 | 7309 | 81148 | 352 | 81501 |
| FOOD SERVICE | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | 110 | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 3013 | 6400 INSTR STAFF TRAINING | 1156 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | 1330 |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 1809 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-------------|--------------|------------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | 5675 | | | 17063 | 22738 | 1872 | 24610 | 62 | 24673 |
| BASIC 4-8 | 102 | | | 5513 | | | 16579 | 22093 | 1818 | 23912 | 93 | 24006 |
| BASIC 9-12 | 103 | | | 3727 | | | 11208 | 14936 | 1229 | 16165 | 65 | 16231 |
| K-12 BASIC PROGRAMS | | | | 14916 | | | 44851 | 59768 | 4920 | 64688 | 222 | 64911 |
| PREK-3 W/ESE | 111 | | | 545 | | | 1641 | 2186 | 180 | 2366 | 4 | 2371 |
| 4-8 W/ESE | 112 | | | 1428 | | | 4293 | 5721 | 471 | 6193 | 20 | 6213 |
| 9-12 W/ESE | 113 | | | 1013 | | | 3046 | 4059 | 334 | 4393 | 14 | 4408 |
| EXCEPTIONAL STUDENT | | | | 2986 | | | 8981 | 11968 | 985 | 12953 | 40 | 12993 |
| CAREER ED 9-12 | 300 | | | 634 | | | 1909 | 2544 | 209 | 2753 | 6 | 2760 |
| CAREER EDUCATION | | | | 634 | | | 1909 | 2544 | 209 | 2753 | 6 | 2760 |
| TOTAL FOR FEFP | | | | 18538 | | | 55741 | 74280 | 6115 | 80395 | 270 | 80665 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 2685 | 6400 INSTR STAFF TRAINING | 1435 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 1994 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-------------|--------------|------------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | 4007 | | | 15209 | 19217 | 1696 | 20913 | 91 | 21005 |
| BASIC 9-12 | 103 | | | 5246 | | | 19910 | 25156 | 2278 | 27435 | 145 | 27581 |
| K-12 BASIC PROGRAMS | | | | 9253 | | | 35120 | 44373 | 3975 | 48348 | 237 | 48586 |
| 4-8 W/ESE | 112 | | | 1540 | | | 5847 | 7388 | 641 | 8029 | 30 | 8060 |
| 9-12 W/ESE | 113 | | | 2095 | | | 7952 | 10047 | 860 | 10907 | 36 | 10944 |
| EXCEPTIONAL STUDENT | | | | 3636 | | | 13800 | 17436 | 1501 | 18937 | 66 | 19004 |
| CAREER ED 9-12 | 300 | | | 660 | | | 2507 | 3168 | 267 | 3435 | 9 | 3445 |
| CAREER EDUCATION | | | | 660 | | | 2507 | 3168 | 267 | 3435 | 9 | 3445 |
| ESOL | 130 | | | 34 | | | 131 | 165 | 13 | 179 | | 179 |
| ESOL | | | | 34 | | | 131 | 165 | 13 | 179 | | 179 |
| TOTAL FOR FEFP | | | | 13585 | | | 51559 | 65144 | 5757 | 70901 | 314 | 71215 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|-----|----------------------------|------|
| 6100 PUPIL PERSONNEL | 2723 | 6400 INSTR STAFF TRAINING | 815 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | 720 |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 1498 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-------------|--------------|------------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | 6669 | | | 7938 | 14607 | 2504 | 17112 | 79 | 17191 |
| BASIC 4-8 | 102 | | | 3506 | | | 4174 | 7680 | 1314 | 8995 | 41 | 9036 |
| K-12 BASIC PROGRAMS | | | | 10175 | | | 12112 | 22288 | 3819 | 26107 | 121 | 26228 |
| PREK-3 W/ESE | 111 | | | 1908 | | | 2272 | 4180 | 703 | 4884 | 19 | 4904 |
| 4-8 W/ESE | 112 | | | 1500 | | | 1786 | 3287 | 559 | 3847 | 16 | 3864 |
| EXCEPTIONAL STUDENT | | | | 3409 | | | 4058 | 7468 | 1262 | 8731 | 36 | 8768 |
| TOTAL FOR FEFP | | | | 13585 | | | 16171 | 29756 | 5082 | 34839 | 157 | 34997 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 1612 | 6400 INSTR STAFF TRAINING | 1198 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | 719 |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 1551 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|--------------|---------------|------------|---------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 9-12 | 103 | | | 11864 | | | 34037 | 45901 | 35479 | 81380 | 487 | 81867 |
| K-12 BASIC PROGRAMS | | | | 11864 | | | 34037 | 45901 | 35479 | 81380 | 487 | 81867 |
| 9-12 W/ESE | 113 | | | 4149 | | | 11903 | 16053 | 7497 | 23550 | 92 | 23642 |
| ESE LEVEL V | 255 | | | 331 | | | 950 | 1281 | 439 | 1721 | 4 | 1726 |
| EXCEPTIONAL STUDENT | | | | 4480 | | | 12854 | 17335 | 7936 | 25272 | 96 | 25368 |
| CAREER ED 9-12 | 300 | | | 1973 | | | 5662 | 7636 | 2637 | 10274 | 28 | 10303 |
| CAREER EDUCATION | | | | 1973 | | | 5662 | 7636 | 2637 | 10274 | 28 | 10303 |
| ESOL | 130 | | | 16 | | | 47 | 64 | 16 | 80 | | 80 |
| ESOL | | | | 16 | | | 47 | 64 | 16 | 80 | | 80 |
| TOTAL FOR FEFP | | | | 18335 | | | 52602 | 70937 | 46070 | 117007 | 613 | 117620 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|-------|
| 6100 PUPIL PERSONNEL | 4104 | 6400 INSTR STAFF TRAINING | 1256 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 38399 |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 2309 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|-----------------|--------------|-------------------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 1558 | 299 | 22461 | | | 3291 | 27611 | 7610 | 35222 | 204 | 35426 |
| BASIC 4-8 | 102 | 1300 | 250 | 18742 | | | 2746 | 23039 | 6487 | 29527 | 294 | 29821 |
| K-12 BASIC PROGRAMS | | 2859 | 549 | 41204 | | | 6037 | 50651 | 14098 | 64750 | 498 | 65248 |
| PREK-3 W/ESE | 111 | 398 | 76 | 5739 | | | 840 | 7054 | 1953 | 9008 | 60 | 9068 |
| 4-8 W/ESE | 112 | 400 | 77 | 5774 | | | 846 | 7097 | 1998 | 9096 | 89 | 9185 |
| ESE LEVEL V | 255 | 2 | | 39 | | | 5 | 48 | 13 | 62 | | 62 |
| EXCEPTIONAL STUDENT | | 801 | 154 | 11552 | | | 1692 | 14201 | 3965 | 18166 | 150 | 18317 |
| ESOL | 130 | 5 | 1 | 76 | | | 11 | 94 | 26 | 120 | | 121 |
| ESOL | | 5 | 1 | 76 | | | 11 | 94 | 26 | 120 | | 121 |
| TOTAL FOR FEPP | | 3665 | 704 | 52834 | | | 7741 | 64946 | 18090 | 83037 | 649 | 83686 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 7246 | 6400 INSTR STAFF TRAINING | 4104 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | 720 |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 6019 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|------------|--------------------|-------------------|----------------|----------------|--------------|-----------------|--------------|-------------------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC 4-8 | 102 | 712 | 136 | 909 | | | 37 | 1796 | 20163 | 21959 | 4 | 21964 |
| BASIC 9-12 | 103 | 494 | 94 | 630 | | | 25 | 1245 | 13997 | 15243 | 3 | 15247 |
| K-12 BASIC PROGRAMS | | 1206 | 231 | 1540 | | | 63 | 3041 | 34161 | 37203 | 8 | 37211 |
| 4-8 W/ESE | 112 | 171 | 33 | 219 | | | 9 | 433 | 4879 | 5312 | 1 | 5313 |
| 9-12 W/ESE | 113 | 228 | 44 | 292 | | | 12 | 577 | 6485 | 7062 | 1 | 7063 |
| EXCEPTIONAL STUDENT | | 400 | 77 | 511 | | | 21 | 1010 | 11364 | 12374 | 2 | 12377 |
| TOTAL FOR FEFP | | 1606 | 308 | 2052 | | | 84 | 4052 | 45525 | 49577 | 11 | 49589 |

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|----|----------------------------|----|----------------------------|-------|
| 6100 PUPIL PERSONNEL | 20 | 6400 INSTR STAFF TRAINING | 35 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | 719 |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 44749 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | 580 | | | 53 | 634 | 77 | 711 | | 711 |
| BASIC 4-8 | 102 | | | 358 | | | 33 | 391 | 47 | 439 | | 439 |
| BASIC 9-12 | 103 | | | 333 | | | 30 | 364 | 44 | 408 | | 408 |
| K-12 BASIC PROGRAMS | | | | 1272 | | | 117 | 1390 | 170 | 1560 | | 1560 |
| 4-8 W/ESE | 112 | | | 14 | | | 1 | 15 | 1 | 17 | | 17 |
| 9-12 W/ESE | 113 | | | 80 | | | 7 | 88 | 10 | 99 | | 99 |
| EXCEPTIONAL STUDENT | | | | 95 | | | 8 | 103 | 12 | 116 | | 116 |
| CAREER ED 9-12 | 300 | | | | | | | | | | | |
| CAREER EDUCATION | | | | | | | | | | | | |
| TOTAL FOR FEFP | | | | 1368 | | | 126 | 1494 | 182 | 1677 | | 1677 |

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|----|----------------------------|----|----------------------------|----|
| 6100 PUPIL PERSONNEL | 30 | 6400 INSTR STAFF TRAINING | 53 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 98 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 9
SCHOOL - 7023 EDGEUNITY

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|------------|------------|----------|------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | | | 92 | 92 | 133 | 226 | | 226 |
| BASIC 9-12 | 103 | | | | | | 108 | 108 | 156 | 265 | | 265 |
| K-12 BASIC PROGRAMS | | | | | | | 201 | 201 | 290 | 491 | | 491 |
| 4-8 W/ESE | 112 | | | | | | 74 | 74 | 107 | 182 | | 182 |
| 9-12 W/ESE | 113 | | | | | | 77 | 77 | 111 | 189 | | 189 |
| EXCEPTIONAL STUDENT | | | | | | | 152 | 152 | 219 | 371 | | 371 |
| TOTAL FOR FEPP | | | | | | | 353 | 353 | 509 | 863 | | 863 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | | |
|----------------------------|----|----------------------------|-----|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 85 | 6400 INSTR STAFF TRAINING | 149 | 7700 CENTRAL SERVICES | |
| 6200 INSTRUCTIONAL MEDIA | | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | | 8200 ADMIN. TECH. SERVICES | |
| | | | | 6500 INSTR. TECH. SERVICES | 274 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|------|--------------------|----------|----------|----------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | | | | 350 | 350 | | 350 |
| BASIC 4-8 | 102 | | | | | | | | 324 | 324 | | 324 |
| BASIC 9-12 | 103 | | | | | | | | 316 | 316 | | 316 |
| K-12 BASIC PROGRAMS | | | | | | | | | 991 | 991 | | 991 |
| PREK-3 W/ESE | 111 | | | | | | | | 63 | 63 | | 63 |
| 4-8 W/ESE | 112 | | | | | | | | 60 | 60 | | 60 |
| 9-12 W/ESE | 113 | | | | | | | | 72 | 72 | | 72 |
| EXCEPTIONAL STUDENT | | | | | | | | | 196 | 196 | | 196 |
| CAREER ED 9-12 | 300 | | | | | | | | 55 | 55 | | 55 |
| CAREER EDUCATION | | | | | | | | | 55 | 55 | | 55 |
| ESOL | 130 | | | | | | | | 5 | 5 | | 5 |
| | ESOL | | | | | | | | 5 | 5 | | 5 |
| TOTAL FOR FEFP | | | | | | | | | 1248 | 1248 | | 1248 |
| FOOD SERVICE | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|-----|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 705 | 7700 CENTRAL SERVICES | 542 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | | | | 421 | 421 | | 421 |
| BASIC 4-8 | 102 | | | | | | | | 409 | 409 | | 409 |
| BASIC 9-12 | 103 | | | | | | | | 276 | 276 | | 276 |
| K-12 BASIC PROGRAMS | | | | | | | | | 1107 | 1107 | | 1107 |
| PREK-3 W/ESE | 111 | | | | | | | | 40 | 40 | | 40 |
| 4-8 W/ESE | 112 | | | | | | | | 106 | 106 | | 106 |
| 9-12 W/ESE | 113 | | | | | | | | 75 | 75 | | 75 |
| EXCEPTIONAL STUDENT | | | | | | | | | 221 | 221 | | 221 |
| CAREER ED 9-12 | 300 | | | | | | | | 47 | 47 | | 47 |
| CAREER EDUCATION | | | | | | | | | 47 | 47 | | 47 |
| TOTAL FOR FEFP | | | | | | | | | 1376 | 1376 | | 1376 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|-----|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 778 | 7700 CENTRAL SERVICES | 598 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-------------|--------------------|----------|----------|----------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | | | | | 304 | 304 | | 304 |
| BASIC 9-12 | 103 | | | | | | | | 399 | 399 | | 399 |
| K-12 BASIC PROGRAMS | | | | | | | | | 704 | 704 | | 704 |
| 4-8 W/ESE | 112 | | | | | | | | 117 | 117 | | 117 |
| 9-12 W/ESE | 113 | | | | | | | | 159 | 159 | | 159 |
| EXCEPTIONAL STUDENT | | | | | | | | | 276 | 276 | | 276 |
| CAREER ED 9-12 | 300 | | | | | | | | 50 | 50 | | 50 |
| CAREER EDUCATION | | | | | | | | | 50 | 50 | | 50 |
| ESOL | 130 | | | | | | | | 2 | 2 | | 2 |
| | ESOL | | | | | | | | 2 | 2 | | 2 |
| TOTAL FOR FEFP | | | | | | | | | 1033 | 1033 | | 1033 |
| FOOD SERVICE | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|-----|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 584 | 7700 CENTRAL SERVICES | 449 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | | | | 525 | 525 | | 525 |
| BASIC 4-8 | 102 | | | | | | | | 276 | 276 | | 276 |
| K-12 BASIC PROGRAMS | | | | | | | | | 801 | 801 | | 801 |
| PREK-3 W/ESE | 111 | | | | | | | | 150 | 150 | | 150 |
| 4-8 W/ESE | 112 | | | | | | | | 118 | 118 | | 118 |
| EXCEPTIONAL STUDENT | | | | | | | | | 268 | 268 | | 268 |
| TOTAL FOR FEPP | | | | | | | | | 1070 | 1070 | | 1070 |
| FOOD SERVICE | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | | | | |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|-----|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 605 | 7700 CENTRAL SERVICES | 465 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-------------|--------------------|----------|----------|----------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 9-12 | 103 | | | | | | | | 1031 | 1031 | | 1031 |
| K-12 BASIC PROGRAMS | | | | | | | | | 1031 | 1031 | | 1031 |
| 9-12 W/ESE | 113 | | | | | | | | 360 | 360 | | 360 |
| ESE LEVEL V | 255 | | | | | | | | 28 | 28 | | 28 |
| EXCEPTIONAL STUDENT | | | | | | | | | 389 | 389 | | 389 |
| CAREER ED 9-12 | 300 | | | | | | | | 171 | 171 | | 171 |
| CAREER EDUCATION | | | | | | | | | 171 | 171 | | 171 |
| ESOL | 130 | | | | | | | | 1 | 1 | | 1 |
| | ESOL | | | | | | | | 1 | 1 | | 1 |
| TOTAL FOR FEFP | | | | | | | | | 1593 | 1593 | | 1593 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|-----|----------------------------|-----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 900 | 7700 CENTRAL SERVICES | 692 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0262 BONIFAY K8

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|----------|------------|----------------|----------------|--------------|-------------|-------------|----------|-------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | 253 | | 238 | 491 | 1765 | 2256 | | 2256 |
| BASIC 4-8 | 102 | | | | 211 | | 198 | 409 | 1473 | 1883 | | 1883 |
| K-12 BASIC PROGRAMS | | | | | 464 | | 436 | 901 | 3238 | 4140 | | 4140 |
| PREK-3 W/ESE | 111 | | | | 64 | | 60 | 125 | 451 | 576 | | 576 |
| 4-8 W/ESE | 112 | | | | 65 | | 61 | 126 | 453 | 580 | | 580 |
| ESE LEVEL V | 255 | | | | | | | | 3 | 3 | | 3 |
| EXCEPTIONAL STUDENT | | | | | 130 | | 122 | 252 | 908 | 1160 | | 1160 |
| ESOL | 130 | | | | | | | 1 | 6 | 7 | | 7 |
| ESOL | | | | | | | | 1 | 6 | 7 | | 7 |
| TOTAL FOR FEFP | | | | | 595 | | 559 | 1155 | 4153 | 5308 | | 5308 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 2348 | 7700 CENTRAL SERVICES | 1804 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|-----------|-----------|----------|-----------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | | | | | 20 | 20 | | 20 |
| BASIC 9-12 | 103 | | | | | | | | 13 | 13 | | 13 |
| K-12 BASIC PROGRAMS | | | | | | | | | 34 | 34 | | 34 |
| 4-8 W/ESE | 112 | | | | | | | | 4 | 4 | | 4 |
| 9-12 W/ESE | 113 | | | | | | | | 6 | 6 | | 6 |
| EXCEPTIONAL STUDENT | | | | | | | | | 11 | 11 | | 11 |
| TOTAL FOR FEPP | | | | | | | | | 45 | 45 | | 45 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|----|----------------------------|----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 25 | 7700 CENTRAL SERVICES | 19 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|-----------|-----------|----------|-----------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | | | | | 28 | 28 | | 28 |
| BASIC 4-8 | 102 | | | | | | | | 17 | 17 | | 17 |
| BASIC 9-12 | 103 | | | | | | | | 16 | 16 | | 16 |
| K-12 BASIC PROGRAMS | | | | | | | | | 63 | 63 | | 63 |
| 4-8 W/ESE | 112 | | | | | | | | | | | |
| 9-12 W/ESE | 113 | | | | | | | | 4 | 4 | | 4 |
| EXCEPTIONAL STUDENT | | | | | | | | | 4 | 4 | | 4 |
| CAREER ED 9-12 | 300 | | | | | | | | | | | |
| CAREER EDUCATION | | | | | | | | | | | | |
| TOTAL FOR FEPP | | | | | | | | | 67 | 67 | | 67 |

FOOD SERVICE

TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|----|----------------------------|----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 38 | 7700 CENTRAL SERVICES | 29 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 3

FUND - 10
SCHOOL - 7023 EDGEUNITY

** NON-DISTRICT FACILITY **

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|----------|----------|----------------|----------------|--------------|------------|------------|----------|------------|
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC 4-8 | 102 | | | | | | | | 49 | 49 | | 49 |
| BASIC 9-12 | 103 | | | | | | | | 58 | 58 | | 58 |
| K-12 BASIC PROGRAMS | | | | | | | | | 107 | 107 | | 107 |
| 4-8 W/ESE | 112 | | | | | | | | 40 | 40 | | 40 |
| 9-12 W/ESE | 113 | | | | | | | | 41 | 41 | | 41 |
| EXCEPTIONAL STUDENT | | | | | | | | | 81 | 81 | | 81 |
| TOTAL FOR FEPP | | | | | | | | | 189 | 189 | | 189 |

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|-----|----------------------------|----|
| 6100 PUPIL PERSONNEL | 6400 INSTR STAFF TRAINING | 107 | 7700 CENTRAL SERVICES | 82 |
| 6200 INSTRUCTIONAL MEDIA | 7300 SCHOOL ADMINISTRATION | | 7900 OPERATION OF PLANT | |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | |
| | | | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 1
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- DIRECT ----- | | | | | | | | | | | | | |
|----------------------------|-----|-----------------|----------------|---------------|---------------|----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|-------|
| PROGRAM | | PURCHASED | | | | | | TOTAL | | SCHOOL | SCHOOL | DISTRICT | TOTAL |
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | DIRECT | INDIRECT | COST | INDIRECT | TOTAL | |
| BASIC PREK-3 | 101 | 2644204 | 790472 | 56310 | 54245 | 68203 | 22333 | 3635771 | 2373650 | 6009421 | 380160 | 6389581 | |
| BASIC 4-8 | 102 | 2705432 | 808057 | 61314 | 55929 | 77251 | 24070 | 3732056 | 2785623 | 6517679 | 382577 | 6900257 | |
| BASIC 9-12 | 103 | 2167600 | 646327 | 59075 | 80703 | 104736 | 27767 | 3086210 | 2534661 | 5620872 | 327873 | 5948745 | |
| K-12 BASIC PROGRAMS | | 7517237 | 2244857 | 176700 | 190879 | 250192 | 74172 | 10454038 | 7693934 | 18147973 | 1090611 | 19238584 | |
| PREK-3 W/ESE | 111 | 714845 | 213412 | 12292 | 11391 | 13842 | 4665 | 970449 | 535864 | 1506314 | 86850 | 1593165 | |
| 4-8 W/ESE | 112 | 900897 | 268878 | 21332 | 16595 | 23200 | 7691 | 1238597 | 843874 | 2082471 | 117090 | 2199562 | |
| 9-12 W/ESE | 113 | 764764 | 227026 | 22033 | 27117 | 35596 | 9311 | 1085849 | 691539 | 1777388 | 96418 | 1873806 | |
| ESE LEVEL V | 255 | 18228 | 5433 | 753 | 1440 | 1571 | 281 | 27709 | 22854 | 50563 | 4036 | 54600 | |
| EXCEPTIONAL STUDENT | | 2398736 | 714750 | 56411 | 56546 | 74211 | 21949 | 3322606 | 2094132 | 5416738 | 304395 | 5721134 | |
| CAREER ED 9-12 | 300 | 356828 | 100208 | 8336 | 12969 | 16143 | 4302 | 498788 | 261932 | 760721 | 41159 | 801880 | |
| CAREER EDUCATION | | 356828 | 100208 | 8336 | 12969 | 16143 | 4302 | 498788 | 261932 | 760721 | 41159 | 801880 | |
| ESOL | 130 | 14545 | 4345 | 310 | 397 | 556 | 156 | 20312 | 11627 | 31939 | 1893 | 33833 | |
| ESOL | | 14545 | 4345 | 310 | 397 | 556 | 156 | 20312 | 11627 | 31939 | 1893 | 33833 | |
| TOTAL FOR FEFP | | 10287347 | 3064162 | 241758 | 260792 | 341103 | 100581 | 14295745 | 10061627 | 24357373 | 1438059 | 25795432 | |
| FOOD SERVICE | | | | | | | | | 3384 | | | | |
| TRANSPORTATION | | | | | | | | | 1319415 | | 34806 | | |

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | | | |
|----------------------------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 257069 | 7700 CENTRAL SERVICES | 246177 |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 250013 | 7900 OPERATION OF PLANT | 228869 |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | | 8100 MAINTENANCE OF PLANT | 79854 |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 376073 | 8200 ADMIN. TECH. SERVICES | |
| | | | 6500 INSTR. TECH. SERVICES | |

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----

| OTHER | NON-PGM | COMMUNITY | DEBT | FEDERAL | CHARTER | TOTAL | AFR | ROUNDING / | |
|----------|---------|-----------|---------|---------|----------|---------|----------|------------|------------|
| INSTRUCT | PRE-K | CAPITAL | SERVICE | SERVICE | INDIRECT | SCHOOLS | REPORTED | TOTAL | DIFFERENCE |
| 223144 | 252762 | | 3098 | 212807 | | | 27844851 | 27844848 | 3 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 4
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|---------------|--------------------|-------------------|----------------|----------------|----------------|---------------|----------------|----------|----------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 241296 | 88592 | 60152 | 8525 | 8356 | 7064 | 413987 | 137845 | 551833 | | 551833 |
| BASIC 4-8 | 102 | 382245 | 131005 | 56352 | 9866 | 7476 | 7510 | 594458 | 128601 | 723059 | | 723059 |
| BASIC 9-12 | 103 | 149360 | 52792 | 36173 | 24001 | 3844 | 9243 | 275415 | 94911 | 370326 | | 370326 |
| K-12 BASIC PROGRAMS | | 772903 | 272390 | 152678 | 42393 | 19677 | 23818 | 1283861 | 361357 | 1645219 | | 1645219 |
| PREK-3 W/ESE | 111 | 34323 | 14180 | 13193 | 1579 | 1890 | 1418 | 66585 | 31386 | 97971 | | 97971 |
| 4-8 W/ESE | 112 | 59552 | 22762 | 16748 | 2725 | 2232 | 2466 | 106486 | 40018 | 146505 | | 146505 |
| 9-12 W/ESE | 113 | 34207 | 13035 | 11553 | 8051 | 1164 | 3147 | 71160 | 32073 | 103233 | | 103233 |
| ESE LEVEL V | 255 | 720 | 323 | 390 | 468 | 28 | 108 | 2041 | 1397 | 3438 | | 3438 |
| EXCEPTIONAL STUDENT | | 128804 | 50301 | 41884 | 12825 | 5316 | 7141 | 246273 | 104875 | 351149 | | 351149 |
| CAREER ED 9-12 | 300 | 7464 | 3340 | 5650 | 3913 | 618 | 1436 | 22423 | 14678 | 37101 | | 37101 |
| CAREER EDUCATION | | 7464 | 3340 | 5650 | 3913 | 618 | 1436 | 22423 | 14678 | 37101 | | 37101 |
| ESOL | 130 | 976 | 372 | 327 | 101 | 43 | 37 | 1859 | 703 | 2563 | | 2563 |
| ESOL | | 976 | 372 | 327 | 101 | 43 | 37 | 1859 | 703 | 2563 | | 2563 |
| TOTAL FOR FEFP | | 910148 | 326404 | 200542 | 59234 | 25655 | 32433 | 1554418 | 481615 | 2036034 | | 2036034 |
| FOOD SERVICE | | | | | | | | | 2135479 | | 38978 | |
| TRANSPORTATION | | | | | | | | | 54230 | | | |

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----

| OTHER INSTRUCT | PRE-K | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR TOTAL | ROUNDING / DIFFERENCE |
|----------------|-------|-----------------|-------------------|--------------|------------------|-----------------|----------------|-----------|-----------------------|
| 434685 | | | | | 157986 | | 4857396 | 4857395 | 1 |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 5
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|-------------|--------------------|-------------------|----------------|----------------|--------------|------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 2446 | 476 | | 4360 | | | 7284 | 34 | 7318 | | 7318 |
| BASIC 4-8 | 102 | 2314 | 450 | | 3483 | | | 6248 | 32 | 6281 | | 6281 |
| BASIC 9-12 | 103 | 1203 | 234 | | 841 | | | 2279 | 152 | 2431 | | 2431 |
| K-12 BASIC PROGRAMS | | 5964 | 1162 | | 8685 | | | 15812 | 219 | 16031 | | 16031 |
| PREK-3 W/ESE | 111 | 554 | 108 | | 1012 | | | 1675 | 6 | 1682 | | 1682 |
| 4-8 W/ESE | 112 | 726 | 141 | | 1044 | | | 1913 | 6 | 1919 | | 1919 |
| 9-12 W/ESE | 113 | 389 | 75 | | 208 | | | 674 | 49 | 723 | | 723 |
| ESE LEVEL V | 255 | 5 | 1 | | 4 | | | 10 | 3 | 14 | | 14 |
| EXCEPTIONAL STUDENT | | 1676 | 326 | | 2270 | | | 4274 | 65 | 4339 | | 4339 |
| CAREER ED 9-12 | 300 | 183 | 35 | | 146 | | | 364 | 25 | 390 | | 390 |
| CAREER EDUCATION | | 183 | 35 | | 146 | | | 364 | 25 | 390 | | 390 |
| ESOL | 130 | 12 | 2 | | 15 | | | 30 | | 30 | | 30 |
| ESOL | | 12 | 2 | | 15 | | | 30 | | 30 | | 30 |
| TOTAL FOR FEFP | | 7836 | 1526 | | 11118 | | | 20481 | 310 | 20792 | | 20792 |

FOOD SERVICE
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

| ----- RECONCILIATION TO ANNUAL FINANCIAL REPORT ----- | | | | | | | TOTAL | AFR | ROUNDING / |
|---|---------------|-------------------|---------|--------------|------------------|-----------------|----------|-------|------------|
| OTHER INSTRUCT | NON-PGM PRE-K | COMMUNITY CAPITAL | SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | REPORTED | TOTAL | DIFFERENCE |
| | | | | | | | 20792 | 20792 | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 6
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|--------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | 2155 | | | 2155 | 21906 | 24062 | | 24062 |
| BASIC 4-8 | 102 | | | | 1970 | | | 1970 | 20376 | 22347 | | 22347 |
| BASIC 9-12 | 103 | | | | 1203 | | | 1203 | 14962 | 16166 | | 16166 |
| K-12 BASIC PROGRAMS | | | | | 5330 | | | 5330 | 57245 | 62575 | | 62575 |
| PREK-3 W/ESE | 111 | | | | 487 | | | 487 | 4997 | 5485 | | 5485 |
| 4-8 W/ESE | 112 | | | | 596 | | | 596 | 6387 | 6983 | | 6983 |
| 9-12 W/ESE | 113 | | | | 385 | | | 385 | 5099 | 5485 | | 5485 |
| ESE LEVEL V | 255 | | | | 14 | | | 14 | 226 | 240 | | 240 |
| EXCEPTIONAL STUDENT | | | | | 1484 | | | 1484 | 16711 | 18195 | | 18195 |
| CAREER ED 9-12 | 300 | | | | 192 | | | 192 | 2299 | 2492 | | 2492 |
| CAREER EDUCATION | | | | | 192 | | | 192 | 2299 | 2492 | | 2492 |
| ESOL | 130 | | | | 10 | | | 10 | 107 | 118 | | 118 |
| ESOL | | | | | 10 | | | 10 | 107 | 118 | | 118 |
| TOTAL FOR FEFP | | | | | 7018 | | | 7018 | 76364 | 83382 | | 83382 |

FOOD SERVICE
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

| ----- RECONCILIATION TO ANNUAL FINANCIAL REPORT ----- | | | | | | | TOTAL | AFR | ROUNDING / |
|---|---------------|-------------------|---------|--------------|------------------|-----------------|----------|-------|------------|
| OTHER INSTRUCT | NON-PGM PRE-K | COMMUNITY CAPITAL | SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | REPORTED | TOTAL | DIFFERENCE |
| | | | | | | | 83382 | 83382 | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 7
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | | | | |
|----------------------------|-----|--------------------|--------------|--------------------|-------------------|----------------|----------------|----------------|-----------------|----------------|-------------------|----------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 100414 | 17639 | 8226 | 202723 | 24446 | 57627 | 411079 | 105073 | 516152 | 1544 | 517696 |
| BASIC 4-8 | 102 | 71453 | 12552 | 7314 | 185861 | 17830 | 54270 | 349283 | 102543 | 451826 | 1436 | 453262 |
| BASIC 9-12 | 103 | 45556 | 8002 | 3209 | 135934 | 15208 | 55180 | 263092 | 80022 | 343115 | 1054 | 344170 |
| K-12 BASIC PROGRAMS | | 217424 | 38194 | 18751 | 524520 | 57485 | 167078 | 1023455 | 287638 | 1311093 | 4034 | 1315128 |
| PREK-3 W/ESE | 111 | 6999 | 1229 | 1973 | 46026 | 1868 | 11699 | 69796 | 23986 | 93783 | 352 | 94135 |
| 4-8 W/ESE | 112 | 10327 | 1814 | 2277 | 56601 | 2743 | 16319 | 90082 | 31746 | 121829 | 450 | 122279 |
| 9-12 W/ESE | 113 | 12718 | 2234 | 1093 | 44480 | 4270 | 17400 | 82198 | 25394 | 107592 | 359 | 107951 |
| ESE LEVEL V | 255 | 279 | 49 | 54 | 1985 | 115 | 519 | 3002 | 1038 | 4041 | 15 | 4056 |
| EXCEPTIONAL STUDENT | | 30324 | 5327 | 5399 | 149094 | 8997 | 45938 | 245080 | 82165 | 327246 | 1177 | 328424 |
| CAREER ED 9-12 | 300 | 3222 | 566 | 493 | 21719 | 925 | 8860 | 35786 | 11213 | 47000 | 162 | 47162 |
| CAREER EDUCATION | | 3222 | 566 | 493 | 21719 | 925 | 8860 | 35786 | 11213 | 47000 | 162 | 47162 |
| ESOL | 130 | 151 | 26 | 35 | 1022 | 41 | 347 | 1625 | 515 | 2140 | 7 | 2148 |
| ESOL | | 151 | 26 | 35 | 1022 | 41 | 347 | 1625 | 515 | 2140 | 7 | 2148 |
| TOTAL FOR FEFP | | 251123 | 44114 | 24678 | 696356 | 67449 | 222224 | 1305947 | 381533 | 1687481 | 5382 | 1692863 |
| FOOD SERVICE | | | | | | | | | 30895 | | | |
| TRANSPORTATION | | | | | | | | | 20927 | | | |

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|---------------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 1076 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 4305 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----

| OTHER INSTRUCT | PRE-K | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR TOTAL | ROUNDING / DIFFERENCE |
|----------------|-------|-----------------|-------------------|--------------|------------------|-----------------|----------------|-----------|-----------------------|
| 27868 | 2886 | | | | 41534 | | 1816976 | 1816976 | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 9
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- DIRECT ----- | | | | | | | | | | | | |
|----------------------------|-----|-------------|-------------|---------------|----------|----------|---------------|---------------|---------------|---------------|-------------|---------------|
| ----- PROGRAM ----- | | PURCHASED | | | | MATERIAL | OTHER | CAPITAL | TOTAL | SCHOOL | SCHOOL | DISTRICT |
| CATEGORY | NBR | SALARIES | BENEFITS | SERVICES | SUPPLIES | EXPENSES | OUTLAY | DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | 1558 | 299 | 40536 | | | 43938 | 86333 | 14063 | 100397 | 431 | 100828 |
| BASIC 4-8 | 102 | 2012 | 387 | 37804 | | | 53297 | 93501 | 33584 | 127086 | 623 | 127709 |
| BASIC 9-12 | 103 | 494 | 94 | 26446 | | | 79378 | 106413 | 55137 | 161550 | 817 | 162368 |
| K-12 BASIC PROGRAMS | | 4065 | 781 | 104787 | | | 176614 | 286248 | 102785 | 389034 | 1872 | 390907 |
| PREK-3 W/ESE | 111 | 398 | 76 | 9123 | | | 7570 | 17169 | 3194 | 20363 | 99 | 20462 |
| 4-8 W/ESE | 112 | 572 | 110 | 11366 | | | 15549 | 27598 | 9002 | 36601 | 173 | 36774 |
| 9-12 W/ESE | 113 | 228 | 44 | 8695 | | | 26221 | 35189 | 15707 | 50897 | 161 | 51058 |
| ESE LEVEL V | 255 | 2 | | 370 | | | 956 | 1330 | 453 | 1783 | 5 | 1789 |
| EXCEPTIONAL STUDENT | | 1202 | 231 | 29556 | | | 50298 | 81288 | 28358 | 109646 | 439 | 110085 |
| CAREER ED 9-12 | 300 | | | 4087 | | | 12554 | 16641 | 3415 | 20057 | 54 | 20112 |
| CAREER EDUCATION | | | | 4087 | | | 12554 | 16641 | 3415 | 20057 | 54 | 20112 |
| ESOL | 130 | 5 | 1 | 202 | | | 417 | 626 | 83 | 709 | 2 | 712 |
| ESOL | | 5 | 1 | 202 | | | 417 | 626 | 83 | 709 | 2 | 712 |
| TOTAL FOR FEFP | | 5272 | 1013 | 138634 | | | 239883 | 384804 | 134643 | 519448 | 2368 | 521817 |

FOOD SERVICE
TRANSPORTATION

110

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

2368

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----

| OTHER | NON-PGM | COMMUNITY | DEBT | FEDERAL | CHARTER | TOTAL | AFR | ROUNDING / | |
|----------|---------|-----------|---------|---------|----------|---------|----------|------------|------------|
| INSTRUCT | PRE-K | CAPITAL | SERVICE | SERVICE | INDIRECT | SCHOOLS | REPORTED | TOTAL | DIFFERENCE |
| | | | | | 12540 | | 534468 | 534468 | |

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT AGGREGATE PROGRAM COST REPORT
SCHEDULE 4

FUND - 10
SCHOOL - 0000 PAEC - Holmes County, FL

| ----- PROGRAM ----- | | ----- DIRECT ----- | | | | | | | SCHOOL | SCHOOL | DISTRICT | |
|----------------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|--------------|--------------|----------|--------------|
| CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST | INDIRECT | TOTAL |
| BASIC PREK-3 | 101 | | | | 253 | | 238 | 491 | 3091 | 3583 | | 3583 |
| BASIC 4-8 | 102 | | | | 211 | | 198 | 409 | 2876 | 3285 | | 3285 |
| BASIC 9-12 | 103 | | | | | | | | 2111 | 2111 | | 2111 |
| K-12 BASIC PROGRAMS | | | | | 464 | | 436 | 901 | 8079 | 8980 | | 8980 |
| PREK-3 W/ESE | 111 | | | | 64 | | 60 | 125 | 705 | 830 | | 830 |
| 4-8 W/ESE | 112 | | | | 65 | | 61 | 126 | 901 | 1027 | | 1027 |
| 9-12 W/ESE | 113 | | | | | | | | 719 | 719 | | 719 |
| ESE LEVEL V | 255 | | | | | | | | 31 | 32 | | 32 |
| EXCEPTIONAL STUDENT | | | | | 130 | | 122 | 252 | 2358 | 2611 | | 2611 |
| CAREER ED 9-12 | 300 | | | | | | | | 324 | 324 | | 324 |
| CAREER EDUCATION | | | | | | | | | 324 | 324 | | 324 |
| ESOL | 130 | | | | | | | 1 | 15 | 16 | | 16 |
| ESOL | | | | | | | | 1 | 15 | 16 | | 16 |
| TOTAL FOR FEFP | | | | | 595 | | 559 | 1155 | 10778 | 11933 | | 11933 |

FOOD SERVICE
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

| | | |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL | 7100 BOARD OF EDUCATION | 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT |
| 6400 INSTR STAFF TRAINING | 7500 FISCAL SERVICES | 8200 ADMIN. TECH. SERVICES |
| | | 6500 INSTR. TECH. SERVICES |

| ----- RECONCILIATION TO ANNUAL FINANCIAL REPORT ----- | | | | | | | | | |
|---|-------|-----------------|-------------------|--------------|------------------|-----------------|----------------|-----------|-----------------------|
| OTHER INSTRUCT | PRE-K | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR TOTAL | ROUNDING / DIFFERENCE |
| | | | | | 565 | | 12499 | 12499 | |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Holmes County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/ Program or Cluster | Federal CFDA Number | Pass - Through Entity Identifying Number | Total Expenditures |
|---|---------------------------|--|------------------------|
| Clustered | | | |
| Child Nutrition Cluster | | | |
| United States Department of Agriculture: | | | |
| Florida Department of Agriculture and Consumer Services: | | | |
| School Breakfast Program | 10.553 | 20002 | \$ 430,604.01 |
| National School Lunch Program (4) | 10.555 | 20001, 20003 | 1,584,680.36 |
| School Nutrition Emergency Operational Costs Reimbursement | | | - |
| Total Child Nutrition Cluster | | | <u>2,015,284.37</u> |
| Special Education Cluster | | | |
| United States Department of Education: | | | |
| Florida Department of Education | | | |
| Special Education - Grants to States | 84.027 | 263 | 861,532.50 |
| Special Education - Preschool Grants | 84.173 | 267 | 32,130.67 |
| Total Special Education Cluster | | | <u>893,663.17</u> |
| Child Care and Development Fund Cluster | | | |
| United States Department of Health and Human Services: | | | |
| Early Learning Coalition - Child Care Grant | | | |
| | | | <u>66,099.29</u> |
| Not Clustered | | | |
| United States Department of Defense | | | |
| Army Junior Reserve Officers Training Corps | 12.UNK | N/A | <u>75,697.56</u> |
| Federal Communications Commission | | | |
| Florida Division of Emergency Management | | | |
| American Rescue Plan | | | |
| Emergency Connectivity Fund | 32.009 | | <u>156,000.00</u> |
| United States Department of Education | | | |
| Florida Department of Education: | | | |
| Title I Grants to Local Educational Agencies | 84.010 | 212, 226 | 947,301.01 |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | 75,697.56 |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | 476,256.40 |
| Rural Education | 84.358 | 110 | 88,560.00 |
| Supporting Effective Instruction State Grants | 84.367 | 224 | 136,110.92 |
| Student Support and Academic Enrichment Program | 84.424 | 241 | 64,961.82 |
| Elementary and Secondary School Emergency Relief | | | |
| Governor's Emergency Education Relief Fund | 84.425 | 123 | 95,882.44 |
| Elementary and Secondary School Emergency Relief Fund | 84.425 | 124 | 2,445,359.45 |
| Washington County District School Board: | | | |
| Innovative Approaches to Literacy | 84.215G | 71190 | 24,950.02 |
| Student Support and Academic Enrichment | 84.424A | 72249 | 2,649.99 |
| Total Special Education - Grants to States | 84.027A | 72242 | 400.00 |
| Total United States Department of Education | | | <u>4,358,129.61</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 7,564,874.00</u> |

The notes below are an integral part of this Schedule.

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Holmes County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance
- (A) National School Lunch Program - Includes \$231,005.44 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (B) Student Support and Academic Enrichment (84.424A) and Innovative Approaches to Literacy (84.215G) – Represents the amount of equipment received during the fiscal year from PAEC.