



# HOLMES DISTRICT SCHOOL BOARD

## ANNUAL FINANCIAL REPORT 2022-2023

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
For the Fiscal Year Ended June 30, 2023**

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2023, 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 11, 2023 (date).

  
\_\_\_\_\_  
Signature of District School Superintendent

9.11.23  
\_\_\_\_\_  
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, 2023. 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 2022-23 fiscal year are as follows:

- The District's total net position decreased by \$547,574.68, or 1.3 percent, for the 2022-23 fiscal year.
- General Fund revenues totaled \$27,436,580, or 72 percent of all revenues in the 2022-23 fiscal year, compared to \$26,095,035, or 75.6 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 \$1,038,733 at June 30, 2023, or 3.8 percent of General Fund revenues and 3.5 percent of General Fund expenditures. The prior year unassigned fund balance in the General Fund was \$916,169, or 3.5 percent of General Fund revenues and 3.3 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, Special Revenue – Federal Education Stabilization Fund, and Capital Projects – Local Capital Improvement 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.

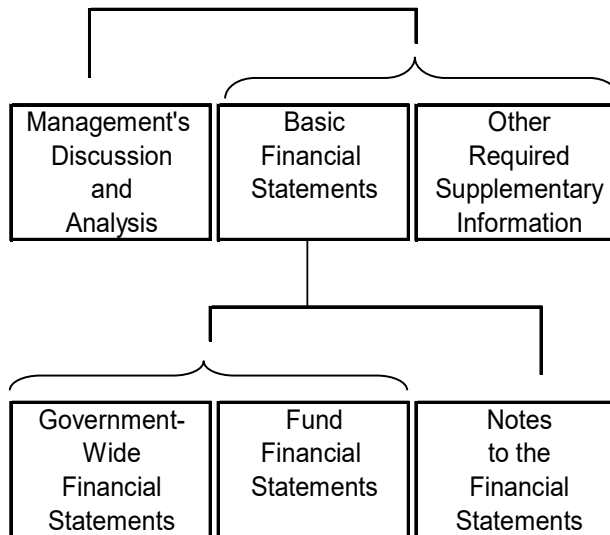
### **Notes to Financial Statements**

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

<b>GOVERNMENT-WIDE FINANCIAL ANALYSIS</b>
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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, 2023, compared to net position as of June 30, 2022:

**Net Position, End of Year**

	<b>Governmental Activities</b>	
	<b>6-30-23</b>	<b>6-30-22</b>
Current and Other Assets	\$ 5,569,682	\$ 4,917,495
Capital Assets	67,044,189	67,199,010
<b>Total Assets</b>	<b>72,613,871</b>	<b>72,116,505</b>
<b>Deferred Outflows of Resources</b>	<b>9,294,405</b>	<b>8,041,256</b>
Long-Term Liabilities	31,965,322	19,764,185
Other Liabilities	1,691,901	1,399,126
<b>Total Liabilities</b>	<b>33,657,223</b>	<b>21,163,311</b>
<b>Deferred Inflows of Resources</b>	<b>5,258,389</b>	<b>15,454,211</b>
Net Position:		
Net Investment in Capital Assets	66,196,624	67,199,010
Restricted	885,242	677,726
Unrestricted (Deficit)	(24,089,202)	(24,336,497)
<b>Total Net Position</b>	<b>\$ 42,992,664</b>	<b>\$ 43,540,239</b>

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 \$2,783,577 in compensated absences payable, \$6,120,635 in total OPEB liability, and \$22,213,545 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2023, and June 30, 2022, are as follows:

## Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-23	6-30-22
Program Revenues:		
Charges for Services	\$ 164,451	\$ 141,463
Operating Grants and Contributions	3,550,989	2,838,069
Capital Grants and Contributions	128,304	143,756
General Revenues:		
Property Taxes, Levied for Operational Purposes	2,383,406	2,395,159
Property Taxes, Levied for Capital Projects	897,565	825,912
Grants and Contributions Not Restricted to Specific Programs	30,954,379	28,163,535
Unrestricted Investment Earnings	61,274	4,621
Miscellaneous	311,230	10,186
<b>Total Revenues</b>	<b>38,451,598</b>	<b>34,522,701</b>
Functions/Program Expenses:		
Instruction	18,698,423	16,683,328
Student Support Services	1,310,084	1,106,577
Instructional Media Services	641,796	548,128
Instruction and Curriculum Development Services	1,132,100	997,792
Instructional Staff Training Services	462,020	340,385
Instruction-Related Technology	494,054	303,469
Board	298,933	239,976
General Administration	489,158	445,326
School Administration	2,309,932	1,960,221
Fiscal Services	395,448	352,564
Food Services	2,579,382	2,122,126
Central Services	479,658	565,219
Student Transportation Services	1,602,389	1,308,538
Operation of Plant	4,052,540	3,517,159
Maintenance of Plant	1,279,829	1,096,330
Administrative Technology Services	36,455	80,769
Community Services	1,391	3,099
Unallocated Interest on Long-Term Debt	3,321	9,345
Unallocated Depreciation Expense	2,721,555	2,590,042
Loss on Disposal of Capital Assets	10,704	9,857
<b>Total Functions/Program Expenses</b>	<b>38,999,172</b>	<b>34,280,250</b>
<b>Change in Net Position</b>	<b>(547,575)</b>	<b>242,451</b>
Net Position - Beginning	43,540,239	43,297,788
<b>Net Position - Ending</b>	<b>\$ 42,992,664</b>	<b>\$ 43,540,239</b>

The largest revenue source is the State of Florida (63.3 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 \$712,919, or 25.12 percent, due to an increase in food service revenue.

Miscellaneous revenues increased by \$301,044, primarily due to an increase in insurance loss recoveries.

Instruction expenses represent 47.9 percent of total governmental expenses in the 2022-23 fiscal year. Instruction expenses increased by \$2,015,099 from the previous fiscal year, primarily due to a increase in the net pension expense.

**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 increased by \$341,130 during the fiscal year to \$2,312,458. Of the total fund balance, \$1,038,733, or 44.9 percent, is unassigned fund balance, which is available for spending at the District's discretion; \$187,782 is nonspendable; \$865,776 is restricted; and \$220,167 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 \$1,038,733, while the total fund balance is \$1,308,154. The unassigned fund balance increased by \$122,563 and total fund balance increased by \$138,219 during the fiscal year. The restricted fund balance increased by \$8,629 and the nonspendable fund balance increased by \$7,027.

The Special Revenue – Other Fund has total revenues and expenditures of \$2,545,719 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 \$4,406,580, which was 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 Capital Projects – Local Capital Improvement Fund has total revenues of \$904,618, -and transfers out of \$797,127, which is not a significant change from the prior fiscal year. These funds are restricted for the acquisition, construction, and maintenance of capital projects and assets.

**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 2022-23 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 investment in capital assets at June 30, 2023, and June 30, 2022:

	<b>Capital Assets</b>	
	<b>Governmental Activities</b>	
	<b>6-30-23</b>	<b>6-30-22</b>
Land	\$ 641,671	\$ 641,671
Improvements Other Than Buildings	4,855,811	4,157,014
Buildings and Fixed Equipment	58,984,759	60,735,154
Furniture, Fixtures, and Equipment	971,997	887,699
Motor Vehicles	1,589,950	777,472
<b>Total Capital Assets</b>	<b>\$ 67,044,189</b>	<b>\$ 67,199,010</b>

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 2022-23 fiscal year debt principal payments and outstanding balances at June 30, 2023:

<b>Outstanding Debt</b>	
<b>Total Payments</b>	<b>Debt Outstanding</b>
<u>\$ 228,145.08</u>	<u>\$ \$ 847,564.92</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.

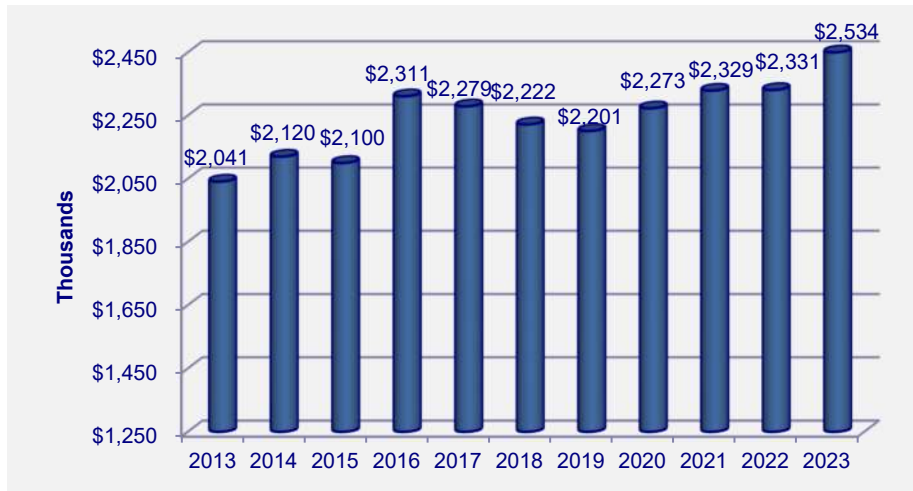
**OTHER MATTERS OF SIGNIFICANCE**

**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:

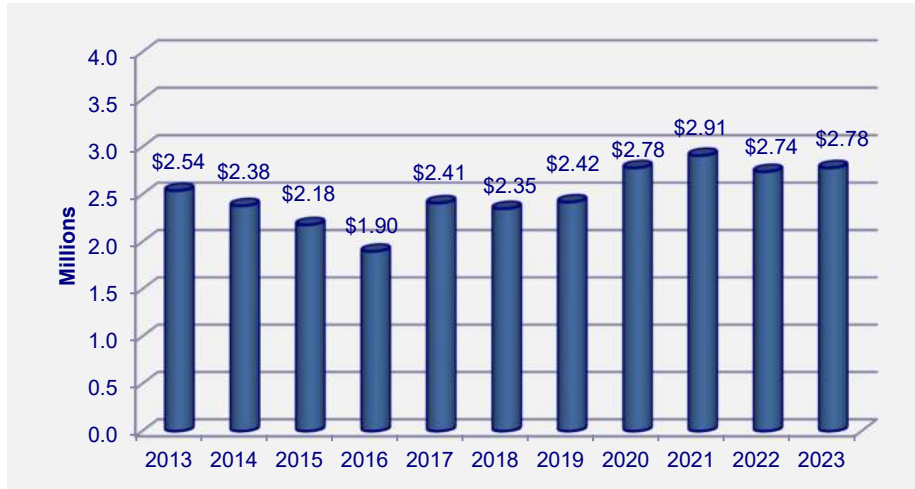
**Energy Costs**



**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, 2023

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 4,649,438.69
Investments	11,240.97
Accounts Receivable	5,880.30
Due from Other Agencies	715,339.77
Inventories	187,781.77
Capital Assets:	
Nondepreciable Capital Assets	641,671.30
Depreciable Capital Assets, Net	66,402,517.92
<b>TOTAL ASSETS</b>	<b>72,613,870.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Other Postemployment Benefits	1,585,079.00
Pensions	7,709,326.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>9,294,405.00</b>
<b>LIABILITIES</b>	
Accrued Salaries and Benefits	993,110.79
Payroll Deductions and Withholdings	311,808.57
Accounts Payable	276,511.14
Unearned Revenue	-
Due to Other Agencies	110,470.84
Long-Term Liabilities:	
Portion Due Within 1 Year	604,095.18
Portion Due After 1 Year	31,361,226.37
<b>TOTAL LIABILITIES</b>	<b>33,657,222.89</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Other Postemployment Benefits	3,650,729.00
Pensions	1,607,660.00
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,258,389.00</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	66,196,624.30
Restricted for:	
State Required Carryover Programs	101,105.45
Debt Service	-
Capital Projects	481,962.36
Food Service	302,174.24
Unrestricted	(24,089,202.52)
<b>TOTAL NET POSITION</b>	<b>\$ 42,992,663.83</b>

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, 2023**

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
<b>Governmental Activities:</b>					
Instruction	\$ 18,698,423.39	\$ 99,044.00	\$ 57,969.00	\$ -	\$ (18,541,410.39)
Student Support Services	1,310,083.78	-	-	-	(1,310,083.78)
Instructional Media Services	641,795.85	-	-	-	(641,795.85)
Instruction and Curriculum Development Services	1,132,099.62	-	-	-	(1,132,099.62)
Instructional Staff Training Services	462,020.22	-	-	-	(462,020.22)
Instruction-Related Technology Board	494,053.66	-	-	-	(494,053.66)
General Administration	298,933.33	-	-	-	(298,933.33)
School Administration	489,157.50	-	-	-	(489,157.50)
Facilities Acquisition and Construction	2,309,931.91	-	-	-	(2,309,931.91)
Fiscal Services	-	-	-	-	-
Food Services	395,448.36	-	-	-	(395,448.36)
Central Services	2,579,381.94	21,243.37	2,672,910.65	-	114,772.08
Student Transportation Services	479,658.12	-	-	-	(479,658.12)
Operation of Plant	1,602,389.08	44,163.22	820,109.00	-	(738,116.86)
Maintenance of Plant	4,052,540.49	-	-	-	(4,052,540.49)
Administrative Technology Services	1,279,828.81	-	-	128,304.24	(1,151,524.57)
Community Services	36,455.25	-	-	-	(36,455.25)
Unallocated Interest on Long-Term Debt	1,391.24	-	-	-	(1,391.24)
Unallocated Depreciation Expense*	3,320.79	-	-	-	(3,320.79)
Loss on Disposal of Capital Assets	2,721,554.93	-	-	-	(2,721,554.93)
	10,704.16	-	-	-	(10,704.16)
<b>Total Governmental Activities</b>	<b>\$ 38,999,172.43</b>	<b>\$ 164,450.59</b>	<b>\$ 3,550,988.65</b>	<b>\$ 128,304.24</b>	<b>\$ (35,155,428.95)</b>
General Revenues:					
Taxes:					
Property Taxes, Levied for Operational Purposes					2,383,406.45
Property Taxes, Levied for Capital Projects					897,564.56
Grants and Contributions Not Restricted to Specific Programs					30,954,379.45
Unrestricted Investment Earnings					61,274.22
Miscellaneous					311,229.59
<b>Total General Revenues</b>					<b>34,607,854.27</b>
<b>Change in Net Position</b>					<b>(547,574.68)</b>
Net Position - Beginning					43,540,238.51
<b>Net Position - Ending</b>					<b>\$ 42,992,663.83</b>

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

**Holmes County District School Board  
Balance Sheet – Governmental Funds  
June 30, 2023**

	<u>General Fund</u>	<u>Special Revenue - Other Fund</u>	<u>Special Revenue - Federal Education Stabilization Fund</u>	<u>Capital Projects Local Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 1,934,953.77	\$ -	\$ -	\$ 473,910.08	\$ 675,252.81	\$ 3,084,116.66
Investments	5,620.65	-	-	-	5,620.32	11,240.97
Accounts Receivable	5,880.30	-	-	-	-	5,880.30
Due from Other Funds	344,675.52	-	-	-	-	344,675.52
Due from Other Agencies	67,265.88	283,314.15	346,002.16	1,162.15	17,595.43	715,339.77
Inventories	168,316.08	-	-	-	19,465.69	187,781.77
<b>TOTAL ASSETS</b>	<b><u>\$ 2,526,712.20</u></b>	<b><u>\$ 283,314.15</u></b>	<b><u>\$ 346,002.16</u></b>	<b><u>\$ 475,072.23</u></b>	<b><u>\$ 717,934.25</u></b>	<b><u>\$ 4,349,034.99</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accrued Salaries and Benefits	\$ 744,855.01	\$ 81,569.72	\$ 117,654.29	\$ -	\$ 49,031.77	\$ 993,110.79
Payroll Deductions and Withholdings	260,359.91	20,669.07	9,151.19	-	21,628.40	311,808.57
Accounts Payable	213,342.81	34,878.55	20,717.97	-	7,571.81	276,511.14
Unearned Revenue	-	-	-	-	-	-
Due to Other Funds	-	146,196.81	198,478.71	-	-	344,675.52
Due to Other Agencies	-	-	-	-	110,470.84	110,470.84
<b>Total Liabilities</b>	<b><u>1,218,557.73</u></b>	<b><u>283,314.15</u></b>	<b><u>346,002.16</u></b>	<b><u>-</u></b>	<b><u>188,702.82</u></b>	<b><u>2,036,576.86</u></b>
Fund Balances:						
Nonspendable:						
Inventories	168,316.08	-	-	-	19,465.69	187,781.77
Restricted for:						
State Required Carryover Programs	101,105.45	-	-	-	-	101,105.45
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	475,072.23	6,890.13	481,962.36
Food Service	-	-	-	-	282,708.55	282,708.55
Total Restricted Fund Balance	<u>101,105.45</u>	<u>-</u>	<u>-</u>	<u>475,072.23</u>	<u>289,598.68</u>	<u>865,776.36</u>
Assigned for:						
Capital Projects	-	-	-	-	220,167.06	220,167.06
Total Assigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,167.06</u>	<u>220,167.06</u>
Unassigned Fund Balance	<u>1,038,732.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,038,732.94</u>
<b>Total Fund Balances</b>	<b><u>1,308,154.47</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>475,072.23</u></b>	<b><u>529,231.43</u></b>	<b><u>2,312,458.13</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 2,526,712.20</u></b>	<b><u>\$ 283,314.15</u></b>	<b><u>\$ 346,002.16</u></b>	<b><u>\$ 475,072.23</u></b>	<b><u>\$ 717,934.25</u></b>	<b><u>\$ 4,349,034.99</u></b>

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, 2023**

**Total Fund Balances - Governmental Funds** \$ 2,312,458.13

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. 67,044,189.22

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	\$	(847,564.92)	
Bonds Payable		-	
Compensated Absences Payable (net of \$1,565,322.03 set aside in the Internal Service Fund to fund a portion of the liability)		(1,218,254.60)	
Net Pension Liability		(22,213,545.00)	
Other Postemployment Benefits Payable		<u>(6,120,635.00)</u>	(30,399,999.52)

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	\$	7,709,326.00	
Deferred Outflows Related to OPEB		1,585,079.00	
Deferred Inflows Related to Pensions		(1,607,660.00)	
Deferred Inflows Related to OPEB		<u>(3,650,729.00)</u>	<u>4,036,016.00</u>

**Net Position - Governmental Activities** **\$ 42,992,663.83**

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, 2023**

	<u>General Fund</u>	<u>Special Revenue - Other Fund</u>	<u>Special Revenue - Federal Education Stabilization Fund</u>	<u>Capital Projects - Local Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>						
Intergovernmental:						
Federal Direct	\$ 36,739.19	\$ -	\$ -	\$ -	\$ -	\$ 36,739.19
Federal Through State and Local State	12,819.37	2,545,718.83	4,406,580.14	-	2,639,039.96	9,604,158.30
	24,189,558.14	-	-	-	157,641.75	24,347,199.89
Local:						
Property Taxes	2,383,406.45	-	-	897,564.56	-	3,280,971.01
Charges for Services - Food Service	-	-	-	-	21,243.37	21,243.37
Miscellaneous	814,056.63	-	-	7,053.59	10,664.77	831,774.99
Total Local Revenues	<u>3,197,463.08</u>	<u>-</u>	<u>-</u>	<u>904,618.15</u>	<u>31,908.14</u>	<u>4,133,989.37</u>
<b>Total Revenues</b>	<u>27,436,579.78</u>	<u>2,545,718.83</u>	<u>4,406,580.14</u>	<u>904,618.15</u>	<u>2,828,589.85</u>	<u>38,122,086.75</u>
<b>Expenditures</b>						
Current - Education:						
Instruction	14,728,644.61	1,706,060.73	2,321,342.57	-	-	18,756,047.91
Student Support Services	993,988.80	111,642.04	208,306.96	-	-	1,313,937.80
Instructional Media Services	632,641.70	-	11,518.55	-	-	644,160.25
Instruction and Curriculum Development Services	755,569.18	295,368.05	84,377.70	-	-	1,135,314.93
Instructional Staff Training Services	212,909.79	204,857.55	44,942.61	-	-	462,709.95
Instruction-Related Technology	224,737.83	-	270,249.38	-	-	494,987.21
Board	300,008.26	-	-	-	-	300,008.26
General Administration	266,221.67	92,472.27	131,547.51	-	-	490,241.45
School Administration	2,273,823.16	5,591.42	40,170.73	-	-	2,319,585.31
Facilities Acquisition and Construction	-	-	-	-	-	-
Fiscal Services	392,019.44	-	4,844.25	-	-	396,863.69
Food Services	5,962.19	-	33,274.57	-	2,540,169.76	2,579,406.52
Central Services	430,555.89	-	50,370.99	-	-	480,926.88
Student Transportation Services	1,502,916.78	23,344.22	80,388.05	-	-	1,606,649.05
Operation of Plant	3,998,284.24	-	59,429.40	-	-	4,057,713.64
Maintenance of Plant	1,094,055.69	-	188,537.93	-	-	1,282,593.62
Administrative Technology Services	32,605.25	3,850.00	-	-	-	36,455.25
Community Services	1,391.24	-	-	-	-	1,391.24
Capital Outlay:						
Facilities Acquisition and Construction	181,874.58	-	-	-	-	181,874.58
Other Capital Outlay	1,404,935.47	102,532.55	877,278.94	-	10,816.30	2,395,563.26
Debt Service:						
Principal	228,145.08	-	-	-	-	228,145.08
Interest and Fiscal Charges	3,182.92	-	-	-	137.87	3,320.79
<b>Total Expenditures</b>	<u>29,664,473.77</u>	<u>2,545,718.83</u>	<u>4,406,580.14</u>	<u>-</u>	<u>2,551,123.93</u>	<u>39,167,896.67</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(2,227,893.99)</u>	<u>0.00</u>	<u>0.00</u>	<u>904,618.15</u>	<u>277,465.92</u>	<u>(1,045,809.92)</u>
<b>Other Financing Sources (Uses)</b>						
Loans	1,075,710.00	-	-	-	-	1,075,710.00
Transfers In	979,173.46	-	-	-	-	979,173.46
Loss Recoveries	311,229.59	-	-	-	-	311,229.59
Transfers Out	-	-	-	(797,126.86)	(182,046.60)	(979,173.46)
<b>Total Other Financing Sources (Uses)</b>	<u>2,366,113.05</u>	<u>-</u>	<u>-</u>	<u>(797,126.86)</u>	<u>(182,046.60)</u>	<u>1,386,939.59</u>
<b>Net Change in Fund Balances</b>	<u>138,219.06</u>	<u>0.00</u>	<u>0.00</u>	<u>107,491.29</u>	<u>95,419.32</u>	<u>341,129.67</u>
Fund Balances, Beginning	1,169,935.41	-	-	367,580.94	433,812.11	1,971,328.46
<b>Fund Balances, Ending</b>	<u>\$ 1,308,154.47</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 475,072.23</u>	<u>\$ 529,231.43</u>	<u>\$ 2,312,458.13</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, 2023**

<b>Net Change in Fund Balances - Governmental Funds</b>	\$	341,129.67
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.		(144,117.09)
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.		(10,704.16)
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	\$ 228,145.08	
Loan Proceeds	<u>(1,075,710.00)</u>	(847,564.92)
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 earned in excess of the amount used in the current fiscal year.		(41,434.06)
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.		
Decrease in OPEB Liability	\$ 1,317,273.00	
Increase in Deferred Outflows of Resources - OPEB	207,845.00	
Increase in Deferred Inflows of Resources - OPEB	<u>(1,298,229.00)</u>	226,889.00
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	\$ 2,112,361.00	
FRS Pension Expense	(2,307,454.53)	
HIS Pension Contribution	315,487.00	
HIS Pension Expense	<u>(210,448.00)</u>	(90,054.53)
An internal service fund is used by management to accumulate resources to fund a portion of the cost of compensated absences. Accordingly, this represents the net increase in the internal service fund assets set aside for this purpose.		<u>18,281.41</u>
<b>Change in Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>(547,574.68)</u></b>

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, 2023**

	<b>Governmental Activities - Internal Service Fund</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ <u>1,565,322.03</u>
<b>LIABILITIES</b>	
Noncurrent Liabilities:	
Compensated Absences Payable	\$ <u>1,565,322.03</u>
<b>NET POSITION</b>	
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, 2023**

	<u>Governmental Activities - Internal Service Fund</u>
<b>OPERATING EXPENSES</b>	
Increase in Compensated Absences Payable	\$ 18,281.41
<b>Operating Loss</b>	<u>(18,281.41)</u>
<b>NONOPERATING REVENUES</b>	
Interest	<u>18,281.41</u>
<b>Change in Net Position</b>	-
Total Net Position - Beginning	<u>-</u>
<b>Total Net Position - Ending</b>	<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 Cash Flows – Proprietary Funds  
For the Fiscal Year Ended June 30, 2023**

	<b>Governmental Activities - Internal Service Fund</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Investment Income	\$ 18,281.41
Cash and Cash Equivalents, Beginning	1,547,040.62
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 1,565,322.03</b>
<b>Reconciliation of Operating Loss to Net Cash Used by Operating Activities:</b>	
Operating Loss	\$ (18,281.41)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Increase in Compensated Absences Payable	18,281.41
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 0.00</b>

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, 2023**

	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 479,094.03
<b>NET POSITION</b>	
Restricted for Internal Accounts	\$ 479,094.03

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, 2023**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Athletics	\$ 621,843.64
Classes	305,730.66
Clubs	493,893.09
Departments	132,730.92
General	68,915.69
Music	27,437.74
Trust	3,685.00
<b>Total Additions</b>	<b>\$ 1,654,236.74</b>
<b>DEDUCTIONS</b>	
Athletics	\$ 627,608.91
Classes	309,841.22
Clubs	502,808.43
Departments	113,569.44
General	61,014.52
Music	29,373.84
Trust	1,043.24
<b>Total Deductions</b>	<b>\$ 1,645,259.60</b>
<b>Change in Net Position</b>	8,977.14
Net Position - Beginning	470,116.89
<b>Net Position Ending</b>	<b>\$ 479,094.03</b>

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

# **NOTES TO FINANCIAL STATEMENTS**

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## **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 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 certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.
- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases, and debt service payments.

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

- Internal Service Fund – to account for 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, certain eliminations are made 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 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 with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes. 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 assets 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 assets 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, 2023.

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 2022 tax levy on September 12, 2022. 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, 2023, are reported as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	36.8 Days	<u>\$ 11,240.97</u>

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

### **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, 2023, 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	6,226,622.12	1,119,796.11	0.20	7,346,418.03
Buildings and Fixed Equipment	89,467,489.06	-	-	89,467,489.06
Furniture, Fixtures, and Equipment	3,630,485.36	314,322.23	223,667.47	3,721,140.12
Motor Vehicles	4,474,561.29	1,143,319.50	700,031.27	4,917,849.52
Total Capital Assets Being Depreciated	<u>103,799,157.83</u>	<u>2,577,437.84</u>	<u>923,698.94</u>	<u>105,452,896.73</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,069,608.48	420,998.68	-	2,490,607.16
Buildings and Fixed Equipment	28,732,334.70	1,750,395.13	-	30,482,729.83
Furniture, Fixtures, and Equipment	2,742,786.49	219,319.80	212,963.51	2,749,142.78
Motor Vehicles	3,697,088.99	330,841.32	700,031.27	3,327,899.04
Total Accumulated Depreciation	<u>37,241,818.66</u>	<u>2,721,554.93</u>	<u>912,994.78</u>	<u>39,050,378.81</u>
Total Capital Assets Being Depreciated, Net	<u>66,557,339.17</u>	<u>(144,117.09)</u>	<u>10,704.16</u>	<u>66,402,517.92</u>
Governmental Activities Capital Assets, Net	<u>\$ 67,199,010.47</u>	<u>\$ (144,117.09)</u>	<u>\$ 10,704.16</u>	<u>\$ 67,044,189.22</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.

An annual comprehensive 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](http://www.dms.myflorida.com)).

The District's FRS and HIS pension expense totaled \$2,517,902.53 for the fiscal year ended June 30, 2023.

### **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>
<b>Regular Members Initially Enrolled Before July 1, 2011</b>	
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
<b>Regular Members Initially Enrolled On or After July 1, 2011</b>	
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
<b>Elected County Officers</b>	3.00
<b>Senior Management Service</b>	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 2022-23 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	11.91
FRS, Elected County Officers	3.00	57.00
FRS, Senior Management Service	3.00	31.57
DROP – Applicable to Members from All of the Above Classes	0.00	18.6
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 \$2,112,361 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a liability of \$16,779,840 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District's proportionate

share of the net pension liability was based on the District's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.045097353 percent, which was an increase of 0.000605526 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized a Plan pension expense of \$2,307,454.53. 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	\$ 796,945	\$ -
Change of Assumptions	2,066,507	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	1,107,972.00	-
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	747,009	483,064
District FRS Contributions Subsequent to the Measurement Date	2,112,361	-
<b>Total</b>	<b>\$ 6,830,794</b>	<b>\$ 483,064</b>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,112,361, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. 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>
2024	\$ 947,508
2025	419,869
2026	(247,624)
2027	2,949,607
2028	166,009
<b>Total</b>	<b>\$ 4,235,369</b>

Actuarial Assumptions. The total pension liability in the July 1, 2022, 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	6.70 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, 2022, 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%	2.6%	2.6%	1.1%
Fixed Income	19.8%	4.4%	4.4%	3.2%
Global Equity	54.0%	8.8%	7.3%	17.8%
Real Estate (Property)	10.3%	7.4%	6.3%	15.7%
Private Equity	11.1%	12.0%	8.9%	26.3%
Strategic Investments	3.8%	6.2%	5.9%	7.8%
<b>Total</b>	<u>100%</u>			
Assumed inflation - Mean			2.4%	1.3%

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

**Discount Rate.** The discount rate used to measure the total pension liability was 6.7 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. The discount rate changed from 6.8 percent to 6.7 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 6.7 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 (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

	<u>1% Decrease (5.7%)</u>	<u>Current Discount Rate (6.7%)</u>	<u>1% Increase (7.7%)</u>
District's Proportionate Share of the Net Pension Liability	\$ 29,019,579	\$ 16,779,840	\$ 6,545,961

**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 Annual Comprehensive Financial Report.

**Payables to the Pension Plan.** At June 30, 2023, the District reported a payable of \$446,495.19 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2023.

## **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, 2023, 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, 2023, 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 \$315,487 for the fiscal year ended June 30, 2023.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** At June 30, 2023, the District reported a net pension liability of \$5,433,705 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District's proportionate share of the net pension liability was based on the District's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.051302040 percent, which was an increase of 0.000568075 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized the HIS Plan pension expense of \$210,448. 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	\$ 164,926	\$ 23,909
Change of Assumptions	311,463	840,591
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	7,867	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	78,789	260,096
District HIS Contributions Subsequent to the Measurement Date	315,487	-
<b>Total</b>	<u>\$ 878,532</u>	<u>\$ 1,124,596</u>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$315,487, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. 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>
2024	\$ (166,062)
2025	(104,058)
2026	(50,734)
2027	(78,147)
2028	(114,022)
Thereafter	(48,528)
<b>Total</b>	<u>\$ (561,551)</u>

Actuarial Assumptions. The total pension liability in the July 1, 2022, 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	3.54 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 3.54 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 2.16 percent to 3.54 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 3.54 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 (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

	<b>1% Decrease (2.54%)</b>	<b>Current Discount Rate (3.54%)</b>	<b>1% Increase (4.54%)</b>
District's Proportionate Share of the Net Pension Liability	\$ 6,216,605	\$ 5,433,705	\$ 4,785,872

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 Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2023, the District reported a payable of \$63,488.61 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2023.

**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 Annual Comprehensive 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 2022-23 fiscal year were as follows:



<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	9.3
FRS, Elected County Officers	14.34
FRS, Senior Management Service	10.67

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, 2023, 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 \$395,748.18 for the fiscal year ended June 30, 2023.

Payables to the Investment Plan. At June 30, 2023, the District reported a payable of \$101,687.93 for the outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2023.

## **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, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	77
Active Employees	<u>347</u>
Total	<u>424</u>

Total OPEB Liability. The District’s total OPEB liability of \$6,120,635 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2022.

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	3.69 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 8.5 percent for 2022 (based on actual premium increase for 2022), followed by 6.50 percent for 2023 and then gradually decreasing to an ultimate trend rate of 4.0 percent in 2049.
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 a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date. For the purpose of the OPEB Plan actuarial valuation, the municipal bond rate of 3.69 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.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2022, 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, 2022, 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, 2022	\$ 7,437,908
Changes for the year:	
Service Cost	249,877
Interest	145,640
Differences Between Expected and Actual Experience	394,901
Changes of Assumptions or Other Inputs	(1,902,904)
Benefit Payments	(204,787)
Net Changes	(1,317,273)
Balance at June 30, 2022	<u>\$ 6,120,635</u>

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

- The discount rate was changed from 1.92 percent as of the beginning of the measurement period to 3.69 percent as of June 30, 2022.

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 (2.69 percent) or 1 percentage point higher (4.69 percent) than the current rate:

	<u>1% Decrease (2.69%)</u>	<u>Current Discount Rate (3.69%)</u>	<u>1% Increase (4.69%)</u>
Total OPEB Liability	\$ 7,105,522	\$ 6,120,635	\$ 5,312,990

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 (5.5 percent decreasing to 3.0 percent) or 1 percentage point higher (7.5 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

	<u>1% Decrease (5.5 % decreasing to 3.0 %)</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase (7.5 % decreasing to 5.0 %)</u>
Total OPEB Liability	\$ 5,163,761	\$ 6,120,635	\$ 7,358,099

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2023, the District recognized a negative OPEB expense of \$25,260. At June 30, 2023, 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	\$ 639,579	\$ 332,717
Changes of Assumptions or Other Inputs	743,871	3,318,012
Benefits Paid Subsequent to the Measurement Date	201,629	-
<b>Total</b>	<b>\$ 1,585,079</b>	<b>\$ 3,650,729</b>

The amount reported as deferred outflows of resources related to OPEB, totaling \$201,629, 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, 2024. 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>
2024	\$ (420,777)
2025	(420,777)
2026	(420,777)
2027	(344,971)
2028	(80,125)
Thereafter	(579,852)
<b>Total</b>	<b>\$ (2,267,279)</b>

## 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. Long-Term Liabilities

### 1. Installment-Purchase Payable

The class and account of property being acquired under installment-purchase is as follows:

	<u>Asset Balance</u>
Motor Vehicles	<u>\$ 1,075,710</u>

Future minimum installment-purchase payments and the present value of the minimum installment-purchase payments as of June 30 are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 231,328.00	\$ 200,815.66	\$ 30,512.34
2025	231,328.00	208,045.03	23,282.97
2026	231,328.00	215,534.65	15,793.35
2027	231,328.00	223,169.58	8,158.42
<b>Total</b>	<u>\$ 925,312.00</u>	<u>\$ 847,564.92</u>	<u>\$ 77,747.08</u>

The stated interest rate is 3.60 percent.

### 2. 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>
<b>GOVERNMENTAL ACTIVITIES</b>					
Installment-Purchase Payable	\$ -	\$ 1,075,710.00	\$ 228,145.08	\$ 847,564.92	\$ 200,815.66
Bonds Payable	-	-	-	-	-
Compensated Absences Payable	2,742,142.57	260,695.90	219,261.84	2,783,576.63	201,650.52
Net Pension Liability	9,584,135.00	19,734,711.00	7,105,301.00	22,213,545.00	-
Total OPEB Liability	7,437,908.00	790,418.00	2,107,691.00	6,120,635.00	201,629.00
<b>Total Governmental Activities</b>	<u>\$ 19,764,185.57</u>	<u>\$ 21,861,534.90</u>	<u>\$ 9,660,398.92</u>	<u>\$ 31,965,321.55</u>	<u>\$ 604,095.18</u>

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	\$ 344,675.52	\$ -
Special Revenue:		
Other	-	146,196.81
Federal Education Stabilization	-	198,478.71
Nonmajor Governmental	-	-
<b>Total</b>	<b>\$ 344,675.52</b>	<b>\$ 344,675.52</b>

The interfund receivables and payables primarily 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 2022-23 fiscal year:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 20,755,435.00
Categorical Educational Program - Class Size Reduction	2,775,577.00
Voluntary Prekindergarten Program	313,993.22
Sales Tax Distribution	209,250.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	115,715.59
Categorical Educational Program - School Recognition	110,618.00
Food Service Supplement	31,044.00
Educational Facilities Security Grant	12,588.65
State License Tax	12,472.43
Miscellaneous	10,506.00
<b>Total</b>	<b>\$ 24,347,199.89</b>

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 2022 tax roll for the 2022-23 fiscal year:

<b>General Fund</b>	<b>Millages</b>	<b>Taxes Levied</b>
Nonvoted School Tax:		
Required Local Effort	3.235	\$ 1,916,981.00
Basic Discretionary Local Effort	0.748	443,247.00
<b>Capital Projects - Local Capital Improvement Fund</b>		
Nonvoted Tax:		
Local Capital Improvements	1.500	888,863.00
<b>Total</b>	<b>5.483</b>	<b>\$ 3,249,091.00</b>

## K. Interfund Transfers

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

<b>Funds</b>	<b>Interfund</b>	
	<b>Transfers In</b>	<b>Transfers Out</b>
Major:		
General	\$ 979,173.46	\$ -
Capital Projects:		
Local Capital Improvement	-	797,126.86
Nonmajor Governmental	-	182,046.60
<b>Total</b>	<b>\$ 979,173.46</b>	<b>\$ 979,173.46</b>

The transfers to the General Fund were reimbursements for eligible capital outlay expenditures and security-related expenditures.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>						
Service Cost	\$ 249,877	204,407	\$ 220,049	\$ 169,819	\$ 252,588	\$ 298,529
Interest	145,640	165,447	212,236	218,127	294,035	258,489
Differences Between Expected and Actual Experience	394,901	-	393,427	-	(738,467)	-
Changes of Assumptions or Other Inputs	(1,902,904)	563,327	(694,723)	515,448	(1,747,787)	(871,773)
Benefit Payments	<u>(204,787)</u>	<u>(87,609)</u>	<u>(198,587)</u>	<u>(198,507)</u>	<u>(224,312)</u>	<u>(240,213)</u>
<b>Net Change in Total OPEB Liability</b>	<u>(1,317,273)</u>	<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>7,437,908</u>	<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>
<b>Total OPEB Liability - Ending</b>	<u>\$ 6,120,635</u>	<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	\$ 16,704,699	18,353,035	\$ 17,818,481	\$ 17,297,155	\$ 16,793,354	\$ 12,116,253
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	36.64%	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)**

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the FRS Net Pension Liability</b>	<b>District's Proportionate Share of the FRS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
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	0.050610590%	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%
2022	0.045097353%	16,779,840	18,697,338	89.74%	82.89%

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

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

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required FRS Contribution</b>	<b>FRS Contributions in Relation to the Contractually Required Contribution</b>	<b>FRS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>FRS Contributions as a Percentage of Covered Payroll</b>
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%
2023	2,112,361	(2,112,361)	-	19,005,246	11.11%

(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)**

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the HIS Net Pension Liability</b>	<b>District's Proportionate Share of the HIS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
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%
2022	0.051302040%	5,433,705	18,697,338	29.06%	4.81%

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

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

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required HIS Contribution</b>	<b>HIS Contributions in Relation to the Contractually Required Contribution</b>	<b>HIS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>HIS Contributions as a Percentage of Covered Payroll</b>
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%
2023	315,487	(315,487)	-	19,005,246	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, 2023, total OPEB liability decreased from the prior fiscal year as a result of changes to assumptions as discussed:

- The discount rate was changed from 1.92 percent as of the beginning of the measurement period to 3.69 percent as of June 30, 2022.
- The expected claims costs and premiums were updated to reflect recent information provided for the OPEB valuation.
- The healthcare cost trend rates were updated based on actual premium increase for 2022.

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

*Changes of Assumptions.* In 2022, the long-term expected rate of return was decreased from 6.8 percent to 6.7 percent.

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

*Changes of Assumptions.* In 2022, the municipal bond rate used to determine total pension liability was increased from 2.16 percent to 3.54 percent; the demographic assumptions for the Special Risk class were updated to reflect plan changes; and the election assumption for vested terminated members was updated from 20 percent to 50 percent to reflect recent experience.

**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, 2023**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget -
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	75,100.00	37,000.00	36,739.19	(260.81)
Federal Through State and Local	3200	102,500.00	56,996.83	12,819.37	(44,177.46)
State Sources	3300	24,303,894.00	24,189,558.14	24,189,558.14	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	2,436,421.00	2,383,406.45	2,383,406.45	0.00
Other Local Revenue		507,227.87	814,056.63	814,056.63	0.00
Total Local Sources	3400	2,943,648.87	3,197,463.08	3,197,463.08	0.00
<b>Total Revenues</b>		27,425,142.87	27,481,018.05	27,436,579.78	(44,438.27)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	15,365,017.68	14,785,412.08	14,728,644.61	56,767.47
Student Support Services	6100	1,008,712.41	993,988.80	993,988.80	0.00
Instructional Media Services	6200	617,876.41	634,436.70	632,641.70	1,795.00
Instruction and Curriculum Development Services	6300	838,304.05	755,569.18	755,569.18	0.00
Instructional Staff Training Services	6400	180,789.35	212,909.79	212,909.79	0.00
Instruction-Related Technology	6500	237,951.49	224,737.83	224,737.83	0.00
Board	7100	284,388.46	300,008.26	300,008.26	0.00
General Administration	7200	258,040.52	266,221.67	266,221.67	0.00
School Administration	7300	2,312,863.99	2,275,782.88	2,273,823.16	1,959.72
Facilities Acquisition and Construction	7410		0.00	0.00	0.00
Fiscal Services	7500	376,695.33	392,019.44	392,019.44	0.00
Food Services	7600	500.00	5,962.19	5,962.19	0.00
Central Services	7700	399,888.58	432,705.79	430,555.89	2,149.90
Student Transportation Services	7800	2,534,240.69	1,552,326.28	1,502,916.78	49,409.50
Operation of Plant	7900	3,892,986.41	3,998,284.24	3,998,284.24	0.00
Maintenance of Plant	8100	1,264,885.68	1,474,325.80	1,094,055.69	380,270.11
Administrative Technology Services	8200	4,000.00	51,353.60	32,605.25	18,748.35
Community Services	9100		1,391.24	1,391.24	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	228,145.08	228,145.08	228,145.08	0.00
Interest	720	3,182.92	3,182.92	3,182.92	0.00
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		181,874.58	181,874.58	0.00
Other Capital Outlay	9300		1,404,935.47	1,404,935.47	0.00
<b>Total Expenditures</b>		29,808,469.05	30,175,573.82	29,664,473.77	511,100.05
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(2,383,326.18)	(2,694,555.77)	(2,227,893.99)	466,661.78
<b>OTHER FINANCING SOURCES (USES)</b>					
Loans	3720	1,075,710.00	1,075,710.00	1,075,710.00	0.00
Loss Recoveries	3740	0.00	311,229.59	311,229.59	0.00
Transfers In	3600	1,153,916.65	1,153,916.65	979,173.46	(174,743.19)
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		2,229,626.65	2,540,856.24	2,366,113.05	(174,743.19)
<b>Net Change in Fund Balances</b>		(153,699.53)	(153,699.53)	138,219.06	291,918.59
Fund Balances, July 1, 2022	2800	1,169,935.41	1,169,935.41	1,169,935.41	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	1,016,235.88	1,016,235.88	1,308,154.47	291,918.59

**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, 2023**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget -
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	1,275,246.71	2,704,257.97	2,545,718.83	(158,539.14)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		1,275,246.71	2,704,257.97	2,545,718.83	(158,539.14)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	985,279.45	1,793,384.43	1,706,060.73	87,323.70
Student Support Services	6100	19,674.00	117,355.98	111,642.04	5,713.94
Instructional Media Services	6200	7,000.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	66,321.79	299,431.78	295,368.05	4,063.73
Instructional Staff Training Services	6400	142,701.00	260,622.30	204,857.55	55,764.75
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200	47,793.08	97,809.32	92,472.27	5,337.05
School Administration	7300	5,927.39	5,927.39	5,591.42	335.97
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			0.00	0.00
Student Transportation Services	7800	0.00	23,344.22	23,344.22	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200	550.00	3,850.00	3,850.00	0.00
Community Services	9100			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		102,532.55	102,532.55	0.00
<b>Total Expenditures</b>		1,275,246.71	2,704,257.97	2,545,718.83	158,539.14
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	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, 2023**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget -
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	7,152,818.52	5,283,859.08	4,406,580.14	(877,278.94)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		7,152,818.52	5,283,859.08	4,406,580.14	(877,278.94)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	3,197,903.51	2,332,782.57	2,321,342.57	11,440.00
Student Support Services	6100	361,869.55	208,306.96	208,306.96	0.00
Instructional Media Services	6200	6,459.00	11,518.55	11,518.55	0.00
Instruction and Curriculum Development Services	6300	7,535.50	84,377.70	84,377.70	0.00
Instructional Staff Training Services	6400	138,694.42	44,942.61	44,942.61	0.00
Instruction-Related Technology	6500	403,749.64	347,814.35	270,249.38	77,564.97
Board	7100	354,457.18	0.00	0.00	0.00
General Administration	7200	30,142.00	131,547.51	131,547.51	0.00
School Administration	7300		40,170.73	40,170.73	0.00
Facilities Acquisition and Construction	7410		0.00	0.00	0.00
Fiscal Services	7500	4,306.00	4,844.25	4,844.25	0.00
Food Services	7600	25,836.00	33,274.57	33,274.57	0.00
Central Services	7700	103,720.30	50,370.99	50,370.99	0.00
Student Transportation Services	7800	79,182.05	80,388.05	80,388.05	0.00
Operation of Plant	7900	117,499.28	59,429.40	59,429.40	0.00
Maintenance of Plant	8100	2,320,464.09	976,811.90	188,537.93	788,273.97
Administrative Technology Services	8200	1,000.00	0.00	0.00	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			0.00	0.00
Other Capital Outlay	9300		877,278.94	877,278.94	0.00
<b>Total Expenditures</b>		7,152,818.52	5,283,859.08	4,406,580.14	877,278.94
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	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**  
**CAPITAL PROJECTS - LOCAL CAPITAL IMPROVEMENT FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget -
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	890,000.00	890,000.00	897,564.56	7,564.56
Other Local Revenue		250.00	250.00	7,053.59	6,803.59
Total Local Sources	3400	890,250.00	890,250.00	904,618.15	14,368.15
<b>Total Revenues</b>		890,250.00	890,250.00	904,618.15	14,368.15
<b>EXPENDITURES</b>					
<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			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		890,250.00	890,250.00	904,618.15	14,368.15
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3600			0.00	0.00
Transfers Out	9700	(1,081,328.00)	(1,081,328.00)	(797,126.86)	284,201.14
<b>Total Other Financing Sources (Uses)</b>		(1,081,328.00)	(1,081,328.00)	(797,126.86)	284,201.14
<b>Net Change in Fund Balances</b>		(191,078.00)	(191,078.00)	107,491.29	298,569.29
Fund Balances, July 1, 2022	2800	367,580.94	367,580.94	367,580.94	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	176,502.94	176,502.94	475,072.23	298,569.29

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2023**

		Food Services 410	Capital Outlay and Debt Service 360	Other Capital Projects 390	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	343,481.30	6,785.17	324,986.34	675,252.81
Investments	1160	0.00	0.00	5,620.32	5,620.32
Due From Other Agencies	1220	17,459.23	136.20	0.00	17,595.43
Inventory	1150	19,465.69	0.00	0.00	19,465.69
<b>Total Assets</b>		380,406.22	6,921.37	330,606.66	717,934.25
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		380,406.22	6,921.37	330,606.66	717,934.25
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	49,031.77	0.00	0.00	49,031.77
Payroll Deductions and Withholdings	2170	21,628.40	0.00	0.00	21,628.40
Accounts Payable	2120	7,571.81	0.00	0.00	7,571.81
Due to Other Agencies	2230	0.00	31.24	110,439.60	110,470.84
<b>Total Liabilities</b>		78,231.98	31.24	110,439.60	188,702.82
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	19,465.69	0.00	0.00	19,465.69
<i>Total Nonspendable Fund Balances</i>	2710	19,465.69	0.00	0.00	19,465.69
<i>Restricted for:</i>					
Capital Projects	2726	0.00	6,890.13	0.00	6,890.13
Restricted for Food Service	2729	282,708.55	0.00	0.00	282,708.55
<i>Total Restricted Fund Balances</i>	2720	282,708.55	6,890.13	0.00	289,598.68
<i>Assigned to:</i>					
Capital Projects	2743	0.00	0.00	220,167.06	220,167.06
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	220,167.06	220,167.06
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	302,174.24	6,890.13	220,167.06	529,231.43
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		380,406.22	6,921.37	330,606.66	717,934.25

The notes to financial statements are an integral part of this statement.  
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**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, 2023**

		Food Services 410	Capital Outlay and Debt Service 360	Other Capital Projects 390	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	2,639,039.96	0.00	0.00	2,639,039.96
State Sources	3300	31,044.00	114,009.10	12,588.65	157,641.75
<i>Local Sources:</i>					
Charges for Service - Food Service	345X	21,243.37	0.00	0.00	21,243.37
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		6,176.24	465.20	4,023.33	10,664.77
Total Local Sources	3400	27,419.61	465.20	4,023.33	31,908.14
<b>Total Revenues</b>		2,697,503.57	114,474.30	16,611.98	2,828,589.85
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	2,540,169.76	0.00	0.00	2,540,169.76
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	137.87	0.00	137.87
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	10,816.30	0.00	0.00	10,816.30
<b>Total Expenditures</b>		2,550,986.06	137.87	0.00	2,551,123.93
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		146,517.51	114,336.43	16,611.98	277,465.92
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(169,457.95)	(12,588.65)	(182,046.60)
<b>Total Other Financing Sources (Uses)</b>		0.00	(169,457.95)	(12,588.65)	(182,046.60)
<b>Net Change in Fund Balances</b>		146,517.51	(55,121.52)	4,023.33	95,419.32
Fund Balances, July 1, 2022	2800	155,656.73	62,011.65	216,143.73	433,812.11
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	302,174.24	6,890.13	220,167.06	529,231.43

The notes to financial statements are an integral part of this statement.  
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**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, 2023**

Email completed form to: <a href="mailto:OFFRSubmissions@fldoe.org">OFFRSubmissions@fldoe.org</a> <i>or</i> Mail 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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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2023, 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 11, 2023 (date).

\_\_\_\_\_  
 Signature of District School Superintendent

\_\_\_\_\_  
 Signature Date

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2023

Exhibit K-1  
FDOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Reserve Officers Training Corps (ROTC)	3191	36,739.19
Total Federal Direct	3100	36,739.19
<i>Federal Through State and Local:</i>		
Medicaid	3202	12,819.37
Total Federal Through State and Local	3200	12,819.37
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	20,755,435.00
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	12,472.43
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,775,577.00
Florida School Recognition Funds	3361	110,618.00
Voluntary Prekindergarten Program	3371	313,993.22
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	10,506.00
Total State	3300	24,189,558.14
<i>Local:</i>		
District School Taxes	3411	2,383,406.45
Interest on Investments	3431	28,101.14
<i>Other Fees:</i>		
Preschool Program Fees	3471	99,044.00
<i>Miscellaneous Local:</i>		
Transportation Services Rendered for School Activities	3492	44,163.22
Sale of Junk	3493	25,571.05
Receipt of Federal Indirect Cost Rate	3494	223,373.88
Other Miscellaneous Local Sources	3495	346,773.08
Receipt of Food Service Indirect Costs	3499	47,030.26
Total Local	3400	3,197,463.08
<b>Total Revenues</b>	<b>3000</b>	<b>27,436,579.78</b>

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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, 2023

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	10,219,000.25	3,229,821.82	327,885.97	995.91	455,423.11	27,980.46	467,537.09	14,728,644.61
Student Support Services	6100	680,149.43	219,331.45	91,970.54		1,937.38		600.00	993,988.80
Instructional Media Services	6200	410,628.71	141,193.17	45,516.88		10,025.63	21,418.30	3,859.01	632,641.70
Instruction and Curriculum Development Services	6300	563,691.00	186,721.62	5,156.56				0.00	755,569.18
Instructional Staff Training Services	6400	118,558.61	42,417.66	39,957.14		15.00		11,961.38	212,909.79
Instruction-Related Technology	6500	164,144.46	53,732.90	2,388.04		3,908.44	563.99		224,737.83
Board	7100	152,345.00	98,532.51	27,182.72		374.03		21,574.00	300,008.26
General Administration	7200	157,745.00	95,236.72	4,852.92		900.03		7,487.00	266,221.67
School Administration	7300	1,620,292.51	632,688.82	6,132.11		11,897.63	1,330.09	1,482.00	2,273,823.16
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	241,858.45	88,461.59	58,537.46		2,720.94		441.00	392,019.44
Food Services	7600	5,331.13	407.81			223.25			5,962.19
Central Services	7700	218,372.67	77,740.71	107,179.83		6,672.22		20,590.46	430,555.89
Student Transportation Services	7800	739,992.90	254,227.92	27,167.61	277,121.04	178,761.23	8,750.00	16,896.08	1,502,916.78
Operation of Plant	7900	747,590.57	459,755.06	1,456,917.56	1,238,644.70	80,170.44	4,180.91	11,025.00	3,998,284.24
Maintenance of Plant	8100	474,231.63	171,038.64	270,548.07	29.51	160,122.93	17,509.91	575.00	1,094,055.69
Administrative Technology Services	8200			32,605.25					32,605.25
Community Services	9100	82.20	15.12	500.00		793.92			1,391.24
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						181,874.58		181,874.58
Other Capital Outlay	9300						1,404,935.47		1,404,935.47
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							228,145.08	228,145.08
Interest	720							3,182.92	3,182.92
<b>Total Expenditures</b>		16,514,014.52	5,751,323.52	2,504,498.66	1,516,791.16	913,946.18	1,668,543.71	795,356.02	29,664,473.77
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(2,227,893.99)

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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, 2023

Exhibit K-1  
 FDOE Page 3  
**Fund 100**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	1,075,710.00
Sale of Capital Assets	3730	
Loss Recoveries	3740	311,229.59
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	979,173.46
Total Transfers In	3600	979,173.46
<b>Total Other Financing Sources (Uses)</b>		2,366,113.05
<b>Net Change In Fund Balance</b>		138,219.06
Fund Balance, July 1, 2022	2800	1,169,935.41
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	168,316.08
Restricted Fund Balance	2720	101,105.45
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	1,038,732.94
Total Fund Balances, June 30, 2023	2700	1,308,154.47

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES  
For the Fiscal Year Ended June 30, 2023**

Exhibit K-2  
FDOE Page 4  
**Fund 410**

<b>REVENUES</b>	<b>Account Number</b>	
<i>Federal :</i>		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	1,716,288.05
School Breakfast Reimbursement	3262	561,509.95
Afterschool Snack Reimbursement	3263	12,831.48
Child Care Food Program	3264	
USDA-Donated Commodities	3265	180,192.35
Other Food Services	3269	168,218.13
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>2,639,039.96</b>
<i>State:</i>		
School Breakfast Supplement	3337	14,262.00
School Lunch Supplement	3338	16,782.00
<b>Total State</b>	<b>3300</b>	<b>31,044.00</b>
<i>Local:</i>		
Interest on Investments	3431	3,349.55
Student Lunches	3451	874.37
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	20,108.20
Student and Adult à la Carte Fees	3454	260.80
Other Miscellaneous Local Sources	3495	2,826.69
Refunds of Prior Year's Expenditures	3497	
<b>Total Local</b>	<b>3400</b>	<b>27,419.61</b>
<b>Total Revenues</b>	<b>3000</b>	<b>2,697,503.57</b>

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - FOOD SERVICES (Continued)  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-2  
 FDOE Page 5  
**Fund 410**

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	644,166.15
Employee Benefits	200	299,517.18
Purchased Services	300	58,253.43
Energy Services	400	
Materials and Supplies	500	1,444,731.61
Capital Outlay	600	3,290.98
Other	700	90,210.41
Other Capital Outlay (Function 9300)	600	10,816.30
<b>Total Expenditures</b>		2,550,986.06
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		146,517.51
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		146,517.51
Fund Balance, July 1, 2022	2800	155,656.73
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	19,465.69
Restricted Fund Balance	2720	282,708.55
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	302,174.24

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - OTHER FEDERAL PROGRAMS**  
For the Fiscal Year Ended June 30, 2023

Exhibit K-3  
FDOE Page 6  
**Fund 420**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	84,356.82
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	861,874.12
<i>Workforce Innovation and Opportunity Act:</i>		
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,170,409.85
Teacher and Principal Training and Recruiting - Title II, Part A	3225	210,491.39
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	53,881.18
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	164,705.47
Total Federal Through State and Local	3200	2,545,718.83
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>2,545,718.83</b>

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)**  
 For the Fiscal Year Ended June 30, 2023

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	1,025,789.51	375,982.02	130,993.39		90,033.58	41,789.51	41,472.72	1,706,060.73
Student Support Services	6100			98,293.60		12,766.26	582.18		111,642.04
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	174,461.74	54,943.74	62,701.02		2,511.55		750.00	295,368.05
Instructional Staff Training Services	6400	110,637.77	22,330.89	47,402.52		5,506.46	9,210.09	9,769.82	204,857.55
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							92,472.27	92,472.27
School Administration	7300						5,591.42		5,591.42
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	8,067.00	1,500.65	6,058.53	7,718.04				23,344.22
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			3,850.00					3,850.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						102,532.55		102,532.55
<b>Total Expenditures</b>		1,318,956.02	454,757.30	349,299.06	7,718.04	110,817.85	159,705.75	144,464.81	2,545,718.83
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	0.00							
<b>Total Fund Balances, June 30, 2023</b>	2700	0.00							

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT  
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND  
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER II) 443	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>					
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Education Stabilization Funds - K-12	3271	141,293.87	4,091,838.31	163,977.46	4,397,109.64
Education Stabilization Funds - Workforce	3272				0.00
Education Stabilization Funds - VPK	3273			9,470.50	9,470.50
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	141,293.87	4,091,838.31	173,447.96	4,406,580.14
<i>Local:</i>					
Other Miscellaneous Local Sources	3495				0.00
Total Local	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>141,293.87</b>	<b>4,091,838.31</b>	<b>173,447.96</b>	<b>4,406,580.14</b>

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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, 2023

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	28,560.96	6,861.61	21,824.90		8,046.74		12,958.32	78,252.53
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	33,441.72	2,558.28						36,000.00
Instruction-Related Technology	6500			7,043.10					7,043.10
Board	7100								0.00
General Administration	7200							1,744.48	1,744.48
School Administration	7300								0.00
Central Services	7700								0.00
Student Transportation Services	7800				18,253.76				18,253.76
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
<b>Total Expenditures</b>		49,227.68	7,315.54	22,165.10	18,253.76	8,046.74	0.00	36,285.05	141,293.87
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2023	2700								0.00

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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, 2023

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	1,043,843.09	244,197.38	77,431.60		583,953.59	198,722.89	65,792.46	2,213,941.01
Student Support Services	6100	94,567.38	25,727.04	8,582.82		3,183.74	1,581.98		133,642.96
Instructional Media Services	6200	10,700.00	818.55						11,518.55
Instruction and Curriculum Development Services	6300	11,800.00	902.70	9,297.50					22,000.20
Instructional Staff Training Services	6400	5,796.89	443.46						6,240.35
Instruction-Related Technology	6500	2,200.00	168.30	259,217.42			1,620.56		263,206.28
Board	7100								0.00
General Administration	7200	600.00	45.90					125,498.83	126,144.73
School Administration	7300	36,895.00	3,275.73					0.00	40,170.73
Fiscal Services	7500	4,500.00	344.25						4,844.25
Food Services	7600	29,289.80	3,984.77						33,274.57
Central Services	7700	38,715.90	11,655.09						50,370.99
Student Transportation Services	7800	22,680.00	2,664.47				35,892.95		61,237.42
Operation of Plant	7900	16,380.90	1,298.50	41,750.00					59,429.40
Maintenance of Plant	8100	8,400.00	642.60	179,495.33					188,537.93
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						877,278.94		877,278.94
<b>Total Expenditures</b>		1,339,143.96	298,273.09	582,477.57	0.00	587,137.33	1,115,097.32	169,709.04	4,091,838.31
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	0.00							
Total Fund Balances, June 30, 2023	2700	0.00							

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4  
 FDOE Page 14  
**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	24,318.97	4,713.09			116.97			29,149.03
Student Support Services	6100			74,664.00					74,664.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			62,377.50					62,377.50
Instructional Staff Training Services	6400	2,000.00	153.00	414.26		135.00			2,702.26
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							3,658.30	3,658.30
School Administration	7300								0.00
Student Transportation Services	7800	360.00	72.47		464.40				896.87
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
<b>Total Expenditures</b>		26,678.97	4,938.56	137,455.76	464.40	251.97	0.00	3,658.30	173,447.96
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
<b>Total Fund Balances, June 30, 2023</b>	2700								0.00

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT  
 SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-6  
 FDOE Page 16  
**Funds 200**

REVENUES	Account Number	SBE/COBI Bonds 210	Totals
<i>Federal:</i>			
Miscellaneous Federal Direct	3199		0.00
Miscellaneous Federal Through State	3299		0.00
<i>State:</i>			
Total State Sources	3300	0.00	0.00
<i>Local:</i>			
Total Local Sources	3400	0.00	0.00
<b>Total Revenues</b>	3000	0.00	0.00
<b>EXPENDITURES</b>			
<i>Debt Service (Function 9200)</i>			
Other Debt Service	791		0.00
<b>Total Expenditures</b>		0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>			
	Account Number	SBE/COBI Bonds 210	Totals
Issuance of Bonds	3710		0.00
<i>Transfers In:</i>			
Total Transfers In	3600	0.00	0.00
<i>Transfers Out: (Function 9700)</i>			
Total Transfers Out	9700	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00
Fund Balance, July 1, 2022	2800	0.00	0.00
Adjustments to Fund Balances	2891		0.00
<i>Ending Fund Balance:</i>			
Total Fund Balances, June 30, 2023	2700	0.00	0.00

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-7  
 FDOE Page 17  
**Funds 300**

REVENUES	Account Number	Debt Service Program (CO&DS) 360	Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Federal:</i>					
<i>State:</i>					
CO&DS Distributed	3321	112,059.51			112,059.51
Interest on Undistributed CO&DS	3325	1,949.59			1,949.59
Other Miscellaneous State Revenues	3399			12,588.65	12,588.65
<b>Total State Sources</b>	<b>3300</b>	<b>114,009.10</b>	<b>0.00</b>	<b>12,588.65</b>	<b>126,597.75</b>
<i>Local:</i>					
District Local Capital Improvement Tax	3413		897,564.56		897,564.56
School District Local Sales Tax	3419				0.00
Interest on Investments	3431	465.20	7,053.59	4,023.33	11,542.12
<b>Total Local Sources</b>	<b>3400</b>	<b>465.20</b>	<b>904,618.15</b>	<b>4,023.33</b>	<b>909,106.68</b>
<b>Total Revenues</b>	<b>3000</b>	<b>114,474.30</b>	<b>904,618.15</b>	<b>16,611.98</b>	<b>1,035,704.43</b>
<b>EXPENDITURES</b>					
<i>Capital Outlay: (Function 7400)</i>					
<i>Debt Service: (Function 9200)</i>					
Dues and Fees	730	137.87			137.87
Other Debt Service	791				0.00
<b>Total Expenditures</b>		<b>137.87</b>	<b>0.00</b>	<b>0.00</b>	<b>137.87</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>114,336.43</b>	<b>904,618.15</b>	<b>16,611.98</b>	<b>1,035,566.56</b>

ESE 348

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-7  
 FDOE Page 18  
**Funds 300**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay and Debt Service Program (CO&DS) <b>360</b>	Nonvoted Capital Improvement Section 1011.71(2), F.S. <b>370</b>	Other Capital Projects <b>390</b>	Totals
<i>Transfers In:</i>					
Total Transfers In	3600	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	(169,457.95)	(797,126.86)	(12,588.65)	(979,173.46)
Total Transfers Out	9700	(169,457.95)	(797,126.86)	(12,588.65)	(979,173.46)
<b>Total Other Financing Sources (Uses)</b>		(169,457.95)	(797,126.86)	(12,588.65)	(979,173.46)
<b>Net Change in Fund Balances</b>		(55,121.52)	107,491.29	4,023.33	56,393.10
Fund Balance, July 1, 2022	2800	62,011.65	367,580.94	216,143.73	645,736.32
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	6,890.13	475,072.23		481,962.36
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740			220,167.06	220,167.06
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2023	2700	6,890.13	475,072.23	220,167.06	702,129.42

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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, 2023

Exhibit K-10  
 FDOE Page 21

INCOME OR (LOSS)	Account Number	Other Internal Service 791	Totals
<b>OPERATING REVENUES</b>			
Charges for Services	3481		0.00
Charges for Sales	3482		0.00
Premium Revenue	3484		0.00
Other Operating Revenues	3489		0.00
<b>Total Operating Revenues</b>		0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>			
<b>Total Operating Expenses</b>		0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest on Investments	3431	18,281.41	18,281.41
Gain on Sale of Investments	3432		0.00
Loss on Disposition of Assets (Function 9900)	810		0.00
<b>Total Nonoperating Revenues (Expenses)</b>		18,281.41	18,281.41
<b>Income (Loss) Before Operating Transfers</b>		18,281.41	18,281.41
<b>TRANSFERS and CHANGES IN NET POSITION</b>			
<i>Transfers In:</i>			
Total Transfers In	3600	0.00	0.00
<i>Transfers Out: (Function 9700)</i>			
Total Transfers Out	9700	0.00	0.00
<b>Change in Net Position</b>		18,281.41	18,281.41
Net Position, July 1, 2022	2880	1,547,040.62	1,547,040.62
Adjustments to Net Position	2896		0.00
Net Position, June 30, 2023	2780	1,565,322.03	1,565,322.03

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
 SCHOOL INTERNAL FUNDS  
 June 30, 2023

Exhibit K-11  
 FDOE Page 22  
**Fund 891**

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
Cash	1110	470,116.89	1,654,236.74	1,645,259.60	479,094.03
<b>Total Assets</b>		470,116.89	1,654,236.74	1,645,259.60	479,094.03
<b>LIABILITIES</b>					
Internal Accounts Payable	2290	470,116.89	1,654,236.74	1,645,259.60	479,094.03
<b>Total Liabilities</b>		470,116.89	1,654,236.74	1,645,259.60	479,094.03
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Other purposes					
Individuals, organizations and other governments					
<b>Total Net Position</b>	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2023

Exhibit K-12  
 FDOE Page 23  
**Fund 601**

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310	847,564.92		847,564.92	228,145.08	200,145.08	3,182.92	30,512.34
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	2,783,576.63		2,783,576.63				
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	6,120,635.00		6,120,635.00				
Net Pension Liability	2365	22,213,545.00		22,213,545.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		31,965,321.55	0.00	31,965,321.55	228,145.08	200,145.08	3,182.92	30,512.34

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, including discounts and premiums:  
 ESE 348

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**SCHEDULE OF CATEGORICAL PROGRAMS**  
**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**  
For the Fiscal Year Ended June 30, 2023

Exhibit K-13  
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740			2,775,577.00	2,775,577.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250			0.00	0.00		0.00
Florida School Recognition Funds (3361)	92040			110,618.00	110,618.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880			235,596.00	232,958.42	2,637.58	0.00
Library Media (FEFP Earmark) [2]	90881			13,353.00	13,353.00		0.00
Mental Health Assistance (FEFP Earmark)	90280	92,476.54		239,354.00	247,005.42		84,825.12
Preschool Projects (3372)	97950			0.00			0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800			265,145.00	265,145.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			417,982.00	401,701.67		16,280.33
Student Transportation (FEFP Earmark)	90830			820,109.00	820,109.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			651,910.00	651,910.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			57,969.00	57,969.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			313,993.22	313,993.22		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						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."

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14  
 FDOE Page 25

For the Fiscal Year Ended June 30, 2023

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education 440	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>						
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>280,350.19</b>		<b>0.00</b>	<b>0.00</b>	280,350.19
Public Utility Services Other than Energy - Functions 7900 & 8100	380	280,350.19		0.00	0.00	280,350.19
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>13,783.57</b>		<b>0.00</b>	<b>0.00</b>	13,783.57
Bottled Gas - Functions 7900 & 8100	421	12,902.85		0.00	0.00	12,902.85
<b>Electricity - All Functions</b>	<b>430</b>	<b>1,225,771.36</b>		<b>0.00</b>	<b>0.00</b>	1,225,771.36
Electricity - Functions 7900 & 8100	430	1,225,771.36		0.00	0.00	1,225,771.36
<b>Gasoline - All Functions</b>	<b>450</b>	<b>86,853.13</b>		<b>0.00</b>	<b>0.00</b>	86,853.13
Gasoline - Functions 7900 & 8100	450	0.00		0.00	0.00	0.00
<b>Diesel Fuel - All Functions</b>	<b>460</b>	<b>190,383.10</b>	<b>0.00</b>	<b>7,718.04</b>	<b>18,718.16</b>	216,819.30
Diesel Fuel - Functions 7900 & 8100	460	0.00		0.00	0.00	0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>1,519,024.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	1,519,024.40
<b>Total - All Functions</b>		<b>1,797,141.35</b>	<b>0.00</b>	<b>7,718.04</b>	<b>18,718.16</b>	1,823,577.55
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>						
Gasoline	450	86,679.41				86,679.41
Diesel Fuel	460	189,560.91		7,718.04	18,718.16	215,997.11
Oil and Grease	540	17,045.53				17,045.53
<b>Total</b>		<b>293,285.85</b>		<b>7,718.04</b>	<b>18,718.16</b>	319,722.05

	Subobject	General Fund 100	Other Federal Programs 420	Special Revenue - Federal 440	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651	1,075,710.00				1,075,710.00

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2023

Exhibit K-14  
FDOE Page 26

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
<i>Technology-Related Professional and Technical Services</i>	319	25,103.00		2,450.00		27,553.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	88,977.64	76,879.31	367,224.84		533,081.79
Telephone and Other Data Communication Services	379	71,959.83				71,959.83
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	5,752.34	254.10			6,006.44
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	33,784.86	47,236.76	200,343.45		281,365.07
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		225,577.67	124,370.17	570,018.29	0.00	919,966.13

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
<i>Capitalized Computer Hardware and Technology-Related Infrastructure</i>	643	55,492.48	35,094.11	89,004.97		179,591.56
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691					0.00
<b>Total</b>		55,492.48	35,094.11	89,004.97	0.00	179,591.56

\* 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.

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2023

Exhibit K-14  
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	495,595.24	37,560.00	112,724.50	21,607.00	667,486.74
Subawards Under Subagreements - In Excess of \$25,000	312	435,790.44		77,878.50	124,732.00	638,400.94
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	38,778.20		47,449.93	4,425.00	90,653.13
Subawards Under Subagreements - In Excess of \$25,000	392	0.00				0.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	137,411.00
Food	570	1,057,651.01
Donated Foods	580	249,669.60

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	7,818,127.90	677,937.58	402,618.36	8,898,683.84
Basic Programs 101, 102 and 103 (Function 5100)	750	329,678.04	17,228.81		346,906.85
<b>Total Basic Program Salaries</b>		8,147,805.94	695,166.39	402,618.36	9,245,590.69
Other Programs 130 (ESOL) (Function 5100)	120	12,154.68			12,154.68
<b>Total Other Program Salaries</b>		12,154.68	0.00	0.00	12,154.68
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,040,596.58	3,217.08		1,043,813.66
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	48,084.11	12,250.00		60,334.11
<b>Total ESE Program Salaries</b>		1,088,680.69	15,467.08	0.00	1,104,147.77
Career Program 300 (Function 5300)	120	283,726.59		316,083.48	599,810.07
Career Program 300 (Function 5300)	750	25,659.67			25,659.67
<b>Total Career Program Salaries</b>		309,386.26	0.00	316,083.48	625,469.74
<b>TOTAL</b>		9,558,027.57	710,633.47	718,701.84	10,987,362.88

		General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>	Subobject				
Textbooks (Function 5000)	520	266,287.81	3,662.05	585,171.91	855,121.77

		General Fund 100	Special Revenue Other Federal Programs	Special Revenue - Federal Education	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>	Object				
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	6,596,133.07	1,049,841.67	746,165.93	8,392,140.68
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	4,033,750.45	655,147.30	367,862.36	5,056,760.11
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	222,477.10	91,786.19	46,381.93	360,645.21
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	222,852.46	300,807.09	29,273.41	552,932.96
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	420,516.76	7,870.34	12,767.04	441,154.14

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2023

Exhibit K-14  
 FDOE Page 28

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			2,637.58		15,990.58
Exceptional	5200					0.00
Career Education	5300					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		2,637.58	0.00	15,990.58
<i>II. School Safety:</i>						
						0.00
<b>Total Flexible Spending Expenditures</b>		0.00		2,637.58	0.00	15,990.58

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					15,990.58
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	15,990.58
<b>Total Flexible Spending Expenditures</b>		0.00		0.00	0.00	15,990.58

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:	0.00	12,819.37	12,819.37	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			12,819.37	
<b>Total Expenditures</b>			12,819.37	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2023</i>		
Total Assets and Deferred Outflows of Resources	100	2,526,712.20
Total Liabilities and Deferred Inflows of Resources	100	1,218,557.73

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**  
 For the Fiscal Year Ended June 30, 2023

**Supplemental Schedule - Fund 100**

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND 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>									
Prekindergarten	5500	180,220.06	86,458.94			2,753.69		12,878.75	282,311.44
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	1,400.00	189.14	37.13					1,626.27
Instruction-Related Technology	6500								0.00
Board	7100								0.00
Food Services	7600								0.00
Central Services	7700	13,943.30	4,955.23						18,898.53
Student Transportation Services	7800								0.00
Operation of Plant	7900				11,156.98				11,156.98
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
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		195,563.36	91,603.31	37.13	11,156.98	2,753.69	0.00	12,878.75	313,993.22

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.)  
 ESE 348

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
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	351069	110589	2451	12557	15886		492554	384441	876995	49968	926964
BASIC 4-8	102	301012	94820	2072	10618	13433		421957	332595	754553	42833	797387
BASIC 9-12	103	237384	74777	2145	10990	13904		339202	392629	731831	48077	779908
<b>K-12 BASIC PROGRAMS</b>		<b>889465</b>	<b>280187</b>	<b>6668</b>	<b>34167</b>	<b>43224</b>		<b>1253713</b>	<b>1109666</b>	<b>2363380</b>	<b>140879</b>	<b>2504260</b>
PREK-3 W/ESE	111	85628	27348	6699	2540	3910		126127	74009	200136	9817	209954
4-8 W/ESE	112	107287	34279	9089	3447	5305		159409	103563	262972	13563	276536
9-12 W/ESE	113	90359	28756	6580	2495	3840		132032	65726	197758	9103	206861
ESE LEVEL V	255	121	39	280	106	163		711	2647	3358	376	3734
<b>EXCEPTIONAL STUDENT</b>		<b>283396</b>	<b>90424</b>	<b>22649</b>	<b>8589</b>	<b>13219</b>		<b>418280</b>	<b>245946</b>	<b>664226</b>	<b>32860</b>	<b>697087</b>
CAREER ED 9-12	300	108782	32034	669	7457	6638	5804	161386	51414	212801	7306	220107
<b>CAREER EDUCATION</b>		<b>108782</b>	<b>32034</b>	<b>669</b>	<b>7457</b>	<b>6638</b>	<b>5804</b>	<b>161386</b>	<b>51414</b>	<b>212801</b>	<b>7306</b>	<b>220107</b>
ESOL	130	11651	3677	1077	408	628		17443	10068	27511	1436	28948
<b>ESOL</b>		<b>11651</b>	<b>3677</b>	<b>1077</b>	<b>408</b>	<b>628</b>		<b>17443</b>	<b>10068</b>	<b>27511</b>	<b>1436</b>	<b>28948</b>
<b>TOTAL FOR FEFP</b>		<b>1293295</b>	<b>406324</b>	<b>31065</b>	<b>50622</b>	<b>63711</b>	<b>5804</b>	<b>1850824</b>	<b>1417096</b>	<b>3267920</b>	<b>182483</b>	<b>3450404</b>

FOOD SERVICE  
TRANSPORTATION

307585 9696

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	125846	6400 INSTR STAFF TRAINING	31511	7700 CENTRAL SERVICES	41120
6200 INSTRUCTIONAL MEDIA	87916	7300 SCHOOL ADMINISTRATION	337461	7900 OPERATION OF PLANT	445855
6300 INSTR & CURR DEVLPMNT	87124	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	226303
				8200 ADMIN. TECH. SERVICES	6323
				6500 INSTR. TECH. SERVICES	27631

SCHOOL PROGRAM COST REPORTS  
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	400382	126123	5689	21526	18451		572173	438627	1010801	53219	1064020
BASIC 4-8	102	337620	106352	4455	16856	14447		479732	475412	955144	47230	1002375
BASIC 9-12	103	253712	79921	3511	13287	11388		361820	359586	721407	36591	757998
<b>K-12 BASIC PROGRAMS</b>		<b>991715</b>	<b>312397</b>	<b>13657</b>	<b>51670</b>	<b>44287</b>		<b>1413727</b>	<b>1273626</b>	<b>2687353</b>	<b>137041</b>	<b>2824394</b>
PREK-3 W/ESE	111	42347	13360	3591	1763	1708		62771	39391	102163	4505	106668
4-8 W/ESE	112	104402	33403	9997	4908	4754		157465	126311	283777	13242	297019
9-12 W/ESE	113	55733	17591	5982	2937	2844		85090	74549	159639	7880	167519
ESE LEVEL V	255	3815	1203	298	146	141		5605	3315	8921	375	9297
<b>EXCEPTIONAL STUDENT</b>		<b>206299</b>	<b>65559</b>	<b>19869</b>	<b>9755</b>	<b>9448</b>		<b>310933</b>	<b>243568</b>	<b>554501</b>	<b>26004</b>	<b>580505</b>
CAREER ED 9-12	300	104835	31068	3697	8099	8835	1440	157977	43040	201018	4939	205958
<b>CAREER EDUCATION</b>		<b>104835</b>	<b>31068</b>	<b>3697</b>	<b>8099</b>	<b>8835</b>	<b>1440</b>	<b>157977</b>	<b>43040</b>	<b>201018</b>	<b>4939</b>	<b>205958</b>
<b>TOTAL FOR FEFP</b>		<b>1302850</b>	<b>409025</b>	<b>37224</b>	<b>69525</b>	<b>62571</b>	<b>1440</b>	<b>1882638</b>	<b>1560235</b>	<b>3442873</b>	<b>167984</b>	<b>3610858</b>
FOOD SERVICE												
TRANSPORTATION									356769		9146	

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	132346	6400 INSTR STAFF TRAINING	29863	7700 CENTRAL SERVICES	41793
6200 INSTRUCTIONAL MEDIA	101604	7300 SCHOOL ADMINISTRATION	293222	7900 OPERATION OF PLANT	541717
6300 INSTR & CURR DEVLPMNT	88709	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	296451
				8200 ADMIN. TECH. SERVICES	6430
				6500 INSTR. TECH. SERVICES	28096



SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----						TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	482819	152091	5259	34002	16381		690554	631557	1322111	70170	1392282
BASIC 4-8	102	187620	59101	1694	10952	5276		264646	204942	469588	22669	492258
<b>K-12 BASIC PROGRAMS</b>		<b>670440</b>	<b>211193</b>	<b>6953</b>	<b>44955</b>	<b>21657</b>		<b>955200</b>	<b>836499</b>	<b>1791700</b>	<b>92840</b>	<b>1884540</b>
PREK-3 W/ESE	111	176098	56327	13130	8187	4506		258250	151236	409486	16859	426345
4-8 W/ESE	112	145926	46688	10869	6777	3730		213992	126650	340642	14020	354663
<b>EXCEPTIONAL STUDENT</b>		<b>322025</b>	<b>103015</b>	<b>23999</b>	<b>14965</b>	<b>8236</b>		<b>472243</b>	<b>277886</b>	<b>750129</b>	<b>30879</b>	<b>781009</b>
<b>TOTAL FOR FEFP</b>		<b>992465</b>	<b>314208</b>	<b>30953</b>	<b>59921</b>	<b>29894</b>		<b>1427443</b>	<b>1114386</b>	<b>2541829</b>	<b>123720</b>	<b>2665550</b>
FOOD SERVICE									2401			
TRANSPORTATION									249506		7019	

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	95843	6400 INSTR STAFF TRAINING	24509	7700 CENTRAL SERVICES	32581
6200 INSTRUCTIONAL MEDIA	53903	7300 SCHOOL ADMINISTRATION	306699	7900 OPERATION OF PLANT	366741
6300 INSTR & CURR DEVLPMNT	97848	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	109510
				8200 ADMIN. TECH. SERVICES	4971
				6500 INSTR. TECH. SERVICES	21778

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
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	777389	244883	11963	68498	54834	2286	1159855	1150025	2309880	143109	2452989
<b>K-12 BASIC PROGRAMS</b>		<b>777389</b>	<b>244883</b>	<b>11963</b>	<b>68498</b>	<b>54834</b>	<b>2286</b>	<b>1159855</b>	<b>1150025</b>	<b>2309880</b>	<b>143109</b>	<b>2452989</b>
9-12 W/ESE	113	369843	118654	34110	29568	40391	856	593424	342441	935866	47060	982926
ESE LEVEL V	255	6482	2044	533	462	631	13	10167	4490	14657	672	15329
<b>EXCEPTIONAL STUDENT</b>		<b>376325</b>	<b>120698</b>	<b>34643</b>	<b>30031</b>	<b>41023</b>	<b>869</b>	<b>603592</b>	<b>346932</b>	<b>950524</b>	<b>47732</b>	<b>998256</b>
CAREER ED 9-12	300	71122	21128	19616	39436	20110	57520	228934	113227	342162	17328	359490
<b>CAREER EDUCATION</b>		<b>71122</b>	<b>21128</b>	<b>19616</b>	<b>39436</b>	<b>20110</b>	<b>57520</b>	<b>228934</b>	<b>113227</b>	<b>342162</b>	<b>17328</b>	<b>359490</b>
<b>TOTAL FOR FEFP</b>		<b>1224836</b>	<b>386710</b>	<b>66223</b>	<b>137966</b>	<b>115968</b>	<b>60677</b>	<b>1992381</b>	<b>1610184</b>	<b>3602566</b>	<b>208169</b>	<b>3810736</b>
FOOD SERVICE												
TRANSPORTATION									372115		10196	

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	146208	6400 INSTR STAFF TRAINING	25515	7700 CENTRAL SERVICES	45089
6200 INSTRUCTIONAL MEDIA	102839	7300 SCHOOL ADMINISTRATION	308066	7900 OPERATION OF PLANT	672116
6300 INSTR & CURR DEVLPMNT	70807	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	202211
				8200 ADMIN. TECH. SERVICES	6952
				6500 INSTR. TECH. SERVICES	30378

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----						TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	1267238	399189	12455	28309	32334		1739526	1119870	2859396	185950	3045347
BASIC 4-8	102	1342848	423006	12340	28048	32036		1838280	1384933	3223214	200349	3423563
<b>K-12 BASIC PROGRAMS</b>		<b>2610087</b>	<b>822195</b>	<b>24796</b>	<b>56357</b>	<b>64370</b>		<b>3577807</b>	<b>2504803</b>	<b>6082610</b>	<b>386300</b>	<b>6468911</b>
PREK-3 W/ESE	111	566582	181708	45161	8915	21288		823655	361270	1184925	57854	1242780
4-8 W/ESE	112	552569	176805	41730	8237	19670		799013	366375	1165389	55363	1220752
ESE LEVEL IV	254	1815	589	219	43	103		2771	1803	4575	283	4858
<b>EXCEPTIONAL STUDENT</b>		<b>1120967</b>	<b>359103</b>	<b>87111</b>	<b>17196</b>	<b>41061</b>		<b>1625440</b>	<b>729449</b>	<b>2354889</b>	<b>113502</b>	<b>2468392</b>
ESOL	130	503	158	101	20	47		831	844	1675	132	1807
	<b>ESOL</b>	<b>503</b>	<b>158</b>	<b>101</b>	<b>20</b>	<b>47</b>		<b>831</b>	<b>844</b>	<b>1675</b>	<b>132</b>	<b>1807</b>
<b>TOTAL FOR FEFP</b>		<b>3731558</b>	<b>1181458</b>	<b>112009</b>	<b>73573</b>	<b>105480</b>		<b>5204079</b>	<b>3235097</b>	<b>8439176</b>	<b>499934</b>	<b>8939111</b>
FOOD SERVICE									223			
TRANSPORTATION									953497		28052	

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	334807	6400 INSTR STAFF TRAINING	78781	7700 CENTRAL SERVICES	127689
6200 INSTRUCTIONAL MEDIA	236578	7300 SCHOOL ADMINISTRATION	675094	7900 OPERATION OF PLANT	1157497
6300 INSTR & CURR DEVLPMNT	195803	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	320956
				8200 ADMIN. TECH. SERVICES	20037
				6500 INSTR. TECH. SERVICES	87850



SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- 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	27035	8516	184	657	42	5210	41645	107293	148939	2066	151006
BASIC 9-12	103	48270	15205	192	687	44	5448	69849	112195	182044	2161	184206
<b>K-12 BASIC PROGRAMS</b>		<b>75305</b>	<b>23721</b>	<b>376</b>	<b>1345</b>	<b>86</b>	<b>10658</b>	<b>111495</b>	<b>219488</b>	<b>330984</b>	<b>4228</b>	<b>335212</b>
4-8 W/ESE	112	9323	2939	563	221	14	1752	14814	36093	50907	695	51603
9-12 W/ESE	113	8807	2776	532	208	13	1655	13994	34098	48093	656	48750
ESE LEVEL V	255	1508	475	75	29	1	233	2324	5044	7368	93	7462
<b>EXCEPTIONAL STUDENT</b>		<b>19639</b>	<b>6191</b>	<b>1170</b>	<b>459</b>	<b>29</b>	<b>3642</b>	<b>31133</b>	<b>75236</b>	<b>106370</b>	<b>1445</b>	<b>107815</b>
<b>TOTAL FOR FEFP</b>		<b>94945</b>	<b>29913</b>	<b>1547</b>	<b>1804</b>	<b>116</b>	<b>14301</b>	<b>142629</b>	<b>294725</b>	<b>437354</b>	<b>5674</b>	<b>443028</b>

FOOD SERVICE

TRANSPORTATION

5897

260

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	51016	6400 INSTR STAFF TRAINING	1021	7700 CENTRAL SERVICES	1478
6200 INSTRUCTIONAL MEDIA	760	7300 SCHOOL ADMINISTRATION	10421	7900 OPERATION OF PLANT	130550
6300 INSTR & CURR DEVLPMNT	1808	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	96410
				8200 ADMIN. TECH. SERVICES	234
				6500 INSTR. TECH. SERVICES	1023

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1

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	28	9	15	10	143		207	3329	3537	2550	6088
BASIC 4-8	102	24	7	13	8	124		179	2874	3053	2202	5256
BASIC 9-12	103	66	21	36	24	336		484	7780	8265	5960	14225
<b>K-12 BASIC PROGRAMS</b>		<b>120</b>	<b>37</b>	<b>65</b>	<b>43</b>	<b>604</b>		<b>871</b>	<b>13984</b>	<b>14856</b>	<b>10713</b>	<b>25569</b>
4-8 W/ESE	112	65	21	140		9		237	215	453	165	618
9-12 W/ESE	113	298	97	640	3	42		1081	980	2062	751	2813
<b>EXCEPTIONAL STUDENT</b>		<b>363</b>	<b>118</b>	<b>781</b>	<b>3</b>	<b>51</b>		<b>1319</b>	<b>1196</b>	<b>2515</b>	<b>916</b>	<b>3432</b>
CAREER ED 9-12	300							1	22	23	17	40
<b>CAREER EDUCATION</b>								<b>1</b>	<b>22</b>	<b>23</b>	<b>17</b>	<b>40</b>
<b>TOTAL FOR FEFP</b>		<b>484</b>	<b>156</b>	<b>847</b>	<b>47</b>	<b>657</b>		<b>2192</b>	<b>15203</b>	<b>17395</b>	<b>11646</b>	<b>29042</b>

FOOD SERVICE

TRANSPORTATION

19228

850

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	3212	6400 INSTR STAFF TRAINING	1687	7700 CENTRAL SERVICES	3563
6200 INSTRUCTIONAL MEDIA	1833	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	1875	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	564
				6500 INSTR. TECH. SERVICES	2466

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 7023 EDGEUNITY

\*\* NON-DISTRICT FACILITY \*\*

----- PROGRAM -----		----- DIRECT -----					TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	40668	12810	36	23	583		54123	47719	101842	5907	107749
BASIC 9-12	103	108316	34120	70	46	1131		143685	92525	236211	11453	247665
<b>K-12 BASIC PROGRAMS</b>		<b>148985</b>	<b>46931</b>	<b>106</b>	<b>70</b>	<b>1715</b>		<b>197809</b>	<b>140245</b>	<b>338054</b>	<b>17360</b>	<b>355415</b>
4-8 W/ESE	112	33700	10836	1708	8	197		46450	16184	62635	2003	64638
9-12 W/ESE	113	47238	15144	4046	19	468		66917	38336	105254	4745	109999
<b>EXCEPTIONAL STUDENT</b>		<b>80938</b>	<b>25981</b>	<b>5754</b>	<b>27</b>	<b>666</b>		<b>113368</b>	<b>54520</b>	<b>167889</b>	<b>6749</b>	<b>174638</b>
<b>TOTAL FOR FEFP</b>		<b>229924</b>	<b>72912</b>	<b>5861</b>	<b>97</b>	<b>2382</b>		<b>311177</b>	<b>194766</b>	<b>505943</b>	<b>24109</b>	<b>530053</b>
FOOD SERVICE												
TRANSPORTATION									37714		1668	

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	6649	6400 INSTR STAFF TRAINING	3270	7700 CENTRAL SERVICES	7376
6200 INSTRUCTIONAL MEDIA	3795	7300 SCHOOL ADMINISTRATION	30606	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	136793	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	1168
				6500 INSTR. TECH. SERVICES	5105

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
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	1253	378	4127	4879	315	14084	25039	11491	36531		36531
BASIC 4-8	102	17393	5569	3489	4126	267	11909	42755	9717	52472		52472
BASIC 9-12	103	25895	8301	3612	4270	276	12326	54683	10057	64741		64741
<b>K-12 BASIC PROGRAMS</b>		<b>44542</b>	<b>14249</b>	<b>11228</b>	<b>13277</b>	<b>859</b>	<b>38321</b>	<b>122478</b>	<b>31266</b>	<b>153745</b>		<b>153745</b>
PREK-3 W/ESE	111	6183	3042	1890	987	291	2849	15244	12456	27700		27700
4-8 W/ESE	112	9895	4611	2564	1339	395	3865	22673	16900	39574		39574
9-12 W/ESE	113	7609	3481	1856	969	286	2798	17002	12234	29236		29236
ESE LEVEL V	255	258	127	79	41	12	119	637	521	1159		1159
<b>EXCEPTIONAL STUDENT</b>		<b>23947</b>	<b>11263</b>	<b>6389</b>	<b>3337</b>	<b>986</b>	<b>9633</b>	<b>55558</b>	<b>42112</b>	<b>97670</b>		<b>97670</b>
CAREER ED 9-12	300	206	62	7442	3226	358	6645	17941	1891	19832		19832
<b>CAREER EDUCATION</b>		<b>206</b>	<b>62</b>	<b>7442</b>	<b>3226</b>	<b>358</b>	<b>6645</b>	<b>17941</b>	<b>1891</b>	<b>19832</b>		<b>19832</b>
ESOL	130	40	12	134	158	10	458	814	373	1188		1188
<b>ESOL</b>		<b>40</b>	<b>12</b>	<b>134</b>	<b>158</b>	<b>10</b>	<b>458</b>	<b>814</b>	<b>373</b>	<b>1188</b>		<b>1188</b>
<b>TOTAL FOR FEFP</b>		<b>68737</b>	<b>25587</b>	<b>25196</b>	<b>19999</b>	<b>2214</b>	<b>55058</b>	<b>196793</b>	<b>75643</b>	<b>272437</b>		<b>272437</b>
FOOD SERVICE									313894		5324	
TRANSPORTATION									3638			

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	12453	6400 INSTR STAFF TRAINING	29639	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	715	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	32341	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	492
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----						TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	37920	12157	1959	2892	850		55780	13044	68824		68824
BASIC 4-8	102	37116	11905	1534	2264	666		53486	10214	63701		63701
BASIC 9-12	103	4093	1296	1209	1785	525		8910	8051	16961		16961
<b>K-12 BASIC PROGRAMS</b>		<b>79130</b>	<b>25360</b>	<b>4702</b>	<b>6941</b>	<b>2042</b>		<b>118177</b>	<b>31310</b>	<b>149487</b>		<b>149487</b>
PREK-3 W/ESE	111	6212	2625	692	236	107		9874	6173	16047		16047
4-8 W/ESE	112	15512	6735	1926	659	299		25133	17182	42316		42316
9-12 W/ESE	113	6048	2991	1152	394	179		10766	10282	21049		21049
ESE LEVEL V	255	301	149	57	19	8		536	512	1049		1049
<b>EXCEPTIONAL STUDENT</b>		<b>28074</b>	<b>12501</b>	<b>3828</b>	<b>1310</b>	<b>596</b>		<b>46311</b>	<b>34151</b>	<b>80463</b>		<b>80463</b>
CAREER ED 9-12	300	109	32	5489	3665	317	6998	16612	1173	17786		17786
<b>CAREER EDUCATION</b>		<b>109</b>	<b>32</b>	<b>5489</b>	<b>3665</b>	<b>317</b>	<b>6998</b>	<b>16612</b>	<b>1173</b>	<b>17786</b>		<b>17786</b>
<b>TOTAL FOR FEFP</b>		<b>107314</b>	<b>37893</b>	<b>14021</b>	<b>11917</b>	<b>2956</b>	<b>6998</b>	<b>181101</b>	<b>66635</b>	<b>247736</b>		<b>247736</b>
FOOD SERVICE									331005		5022	
TRANSPORTATION									3576			

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	9982	6400 INSTR STAFF TRAINING	27375	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	728	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	28048	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	501
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
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	37787	12121	2880	1019	645	4725	59179	8864	68044		68044
BASIC 9-12	103	11779	3765	2450	867	548	4020	23432	7541	30973		30973
<b>K-12 BASIC PROGRAMS</b>		<b>49566</b>	<b>15887</b>	<b>5330</b>	<b>1887</b>	<b>1194</b>	<b>8745</b>	<b>82612</b>	<b>16406</b>	<b>99018</b>		<b>99018</b>
4-8 W/ESE	112	13926	5690	2306	275	349	1278	23826	15495	39322		39322
9-12 W/ESE	113	15798	7214	4056	485	615	2247	30417	27254	57671		57671
<b>EXCEPTIONAL STUDENT</b>		<b>29724</b>	<b>12904</b>	<b>6362</b>	<b>761</b>	<b>965</b>	<b>3526</b>	<b>54244</b>	<b>42750</b>	<b>96994</b>		<b>96994</b>
CAREER ED 9-12	300	201	61	2746	7389	99	7827	18324	1366	19691		19691
<b>CAREER EDUCATION</b>		<b>201</b>	<b>61</b>	<b>2746</b>	<b>7389</b>	<b>99</b>	<b>7827</b>	<b>18324</b>	<b>1366</b>	<b>19691</b>		<b>19691</b>
<b>TOTAL FOR FEFP</b>		<b>79492</b>	<b>28853</b>	<b>14439</b>	<b>10038</b>	<b>2258</b>	<b>20099</b>	<b>155181</b>	<b>60523</b>	<b>215704</b>		<b>215704</b>

FOOD SERVICE 212606 3855  
TRANSPORTATION 1398

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	12020	6400 INSTR STAFF TRAINING	15767	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	528	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	31842	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	364
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----						TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	81831	26262	2297	2892	761		114044	20142	134187		134187
BASIC 4-8	102	687	208	740	931	245		2812	6488	9301		9301
<b>K-12 BASIC PROGRAMS</b>		<b>82518</b>	<b>26470</b>	<b>3037</b>	<b>3824</b>	<b>1006</b>		<b>116857</b>	<b>26630</b>	<b>143488</b>		<b>143488</b>
PREK-3 W/ESE	111	36071	16790	3183	1182	1560		58788	24225	83014		83014
4-8 W/ESE	112	24538	12188	2635	978	1291		41633	20053	61687		61687
<b>EXCEPTIONAL STUDENT</b>		<b>60610</b>	<b>28978</b>	<b>5819</b>	<b>2161</b>	<b>2852</b>		<b>100421</b>	<b>44279</b>	<b>144701</b>		<b>144701</b>
<b>TOTAL FOR FEFP</b>		<b>143129</b>	<b>55449</b>	<b>8856</b>	<b>5985</b>	<b>3858</b>		<b>217279</b>	<b>70910</b>	<b>288189</b>		<b>288189</b>
FOOD SERVICE									313386		3854	
TRANSPORTATION									4348			

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	11399	6400 INSTR STAFF TRAINING	26905	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	562	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	31655	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	387
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS  
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	82299	26388	7299	3290		764	12957	133001	21705	154707		154707
<b>K-12 BASIC PROGRAMS</b>		<b>82299</b>	<b>26388</b>	<b>7299</b>	<b>3290</b>		<b>764</b>	<b>12957</b>	<b>133001</b>	<b>21705</b>	<b>154707</b>		<b>154707</b>
9-12 W/ESE	113	33813	14270	8511	1232		1888	4852	64568	56518	121087		121087
ESE LEVEL V	255	318	155	133	19		29	75	732	884	1616		1616
<b>EXCEPTIONAL STUDENT</b>		<b>34131</b>	<b>14426</b>	<b>8645</b>	<b>1251</b>		<b>1917</b>	<b>4928</b>	<b>65300</b>	<b>57403</b>	<b>122703</b>		<b>122703</b>
CAREER ED 9-12	300	489	147	11909	18294		118	9171	40130	3349	43479		43479
<b>CAREER EDUCATION</b>		<b>489</b>	<b>147</b>	<b>11909</b>	<b>18294</b>		<b>118</b>	<b>9171</b>	<b>40130</b>	<b>3349</b>	<b>43479</b>		<b>43479</b>
<b>TOTAL FOR FEFP</b>		<b>116919</b>	<b>40962</b>	<b>27853</b>	<b>22837</b>		<b>2800</b>	<b>27057</b>	<b>238431</b>	<b>82458</b>	<b>320889</b>		<b>320889</b>
FOOD SERVICE										305333		5598	
TRANSPORTATION										1572			

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	15508	6400 INSTR STAFF TRAINING	21628	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	787	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	43991	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	542
				6500 INSTR. TECH. SERVICES	



SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0262 BONIFAY K8

----- 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	83451	26713	6325	6297	3603	7714	134106	50868	184975		184975
BASIC 4-8	102	203801	65397	6267	6239	3570	7643	292919	50400	343320		343320
<b>K-12 BASIC PROGRAMS</b>		<b>287253</b>	<b>92111</b>	<b>12593</b>	<b>12536</b>	<b>7174</b>	<b>15357</b>	<b>427026</b>	<b>101269</b>	<b>528295</b>		<b>528295</b>
PREK-3 W/ESE	111	78625	37800	18089	3481	4250	2352	144598	83064	227663		227663
4-8 W/ESE	112	90312	40605	16714	3216	3927	2173	156950	76752	233703		233703
ESE LEVEL IV	254	347	172	87	16	20	11	657	403	1060		1060
<b>EXCEPTIONAL STUDENT</b>		<b>169285</b>	<b>78579</b>	<b>34891</b>	<b>6714</b>	<b>8198</b>	<b>4536</b>	<b>302206</b>	<b>160220</b>	<b>462426</b>		<b>462426</b>
ESOL	130	3		4	4	2	5	20	34	55		55
	<b>ESOL</b>	<b>3</b>		<b>4</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>20</b>	<b>34</b>	<b>55</b>		<b>55</b>
<b>TOTAL FOR FEFP</b>		<b>456541</b>	<b>170691</b>	<b>47489</b>	<b>19255</b>	<b>15375</b>	<b>19900</b>	<b>729253</b>	<b>261524</b>	<b>990778</b>		<b>990778</b>
FOOD SERVICE									973288		15402	
TRANSPORTATION									8317			

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	46648	6400 INSTR STAFF TRAINING	92585	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	2268	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	118459	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	1562
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- 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	47	14	50				112	721	833		833
BASIC 9-12	103	49	14	53				117	754	872		872
<b>K-12 BASIC PROGRAMS</b>		<b>97</b>	<b>28</b>	<b>104</b>				<b>230</b>	<b>1475</b>	<b>1705</b>		<b>1705</b>
4-8 W/ESE	112	17	5	102				125	1061	1187		1187
9-12 W/ESE	113	16	5	96				118	1002	1121		1121
ESE LEVEL V	255	2		13				16	141	158		158
<b>EXCEPTIONAL STUDENT</b>		<b>37</b>	<b>11</b>	<b>212</b>				<b>261</b>	<b>2205</b>	<b>2467</b>		<b>2467</b>
<b>TOTAL FOR FEFP</b>		<b>134</b>	<b>40</b>	<b>317</b>				<b>491</b>	<b>3681</b>	<b>4173</b>		<b>4173</b>
FOOD SERVICE									6526		143	
TRANSPORTATION									55			

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	494	6400 INSTR STAFF TRAINING	1937	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	1248	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4

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	68	20	73				162	324	487		487
BASIC 4-8	102	59	17	63				140	279	420		420
BASIC 9-12	103	160	47	172				380	757	1138		1138
<b>K-12 BASIC PROGRAMS</b>		<b>288</b>	<b>85</b>	<b>310</b>				<b>684</b>	<b>1361</b>	<b>2045</b>		<b>2045</b>
4-8 W/ESE	112	4	1	28				35	249	284		284
9-12 W/ESE	113	22	7	129				159	1134	1293		1293
<b>EXCEPTIONAL STUDENT</b>		<b>27</b>	<b>8</b>	<b>158</b>				<b>194</b>	<b>1383</b>	<b>1578</b>		<b>1578</b>
CAREER ED 9-12	300							1	2	3		3
<b>CAREER EDUCATION</b>								<b>1</b>	<b>2</b>	<b>3</b>		<b>3</b>
<b>TOTAL FOR FEFP</b>		<b>316</b>	<b>94</b>	<b>469</b>				<b>880</b>	<b>2747</b>	<b>3627</b>		<b>3627</b>

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	443	6400 INSTR STAFF TRAINING	1373	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	930	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 7023 EDGEWORTH

\*\* 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	159	47	171				377	750	1127		1127
BASIC 9-12	103	308	91	331				731	1455	2187		2187
<b>K-12 BASIC PROGRAMS</b>		<b>467</b>	<b>138</b>	<b>502</b>				<b>1108</b>	<b>2206</b>	<b>3315</b>		<b>3315</b>
4-8 W/ESE	112	5729	2854	346		166		9097	3024	12121		12121
9-12 W/ESE	113	13572	6761	820		395		21550	7163	28713		28713
<b>EXCEPTIONAL STUDENT</b>		<b>19301</b>	<b>9616</b>	<b>1167</b>		<b>562</b>		<b>30647</b>	<b>10187</b>	<b>40835</b>		<b>40835</b>
<b>TOTAL FOR FEFP</b>		<b>19769</b>	<b>9754</b>	<b>1670</b>		<b>562</b>		<b>31756</b>	<b>12393</b>	<b>44150</b>		<b>44150</b>
FOOD SERVICE									7798		916	
TRANSPORTATION									326			

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	2690	6400 INSTR STAFF TRAINING	2853	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	6849	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
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	1385	417	4271	484	1374		7933	947	8880		8880
BASIC 4-8	102	1171	353	3611	409	1162		6708	800	7508		7508
BASIC 9-12	103	1212	365	3738	424	1202		6943	828	7772		7772
<b>K-12 BASIC PROGRAMS</b>		<b>3769</b>	<b>1135</b>	<b>11621</b>	<b>1318</b>	<b>3739</b>		<b>21584</b>	<b>2576</b>	<b>24161</b>		<b>24161</b>
PREK-3 W/ESE	111	280	84	864	98	278		1604	191	1796		1796
4-8 W/ESE	112	380	114	1172	133	377		2177	259	2437		2437
9-12 W/ESE	113	275	82	848	96	273		1576	188	1764		1764
ESE LEVEL V	255	11	3	36	4	11		67	8	75		75
<b>EXCEPTIONAL STUDENT</b>		<b>947</b>	<b>285</b>	<b>2921</b>	<b>331</b>	<b>939</b>		<b>5425</b>	<b>647</b>	<b>6073</b>		<b>6073</b>
CAREER ED 9-12	300	227	68	702	79	226		1305	155	1461		1461
<b>CAREER EDUCATION</b>		<b>227</b>	<b>68</b>	<b>702</b>	<b>79</b>	<b>226</b>		<b>1305</b>	<b>155</b>	<b>1461</b>		<b>1461</b>
ESOL	130	45	13	138	15	44		258	30	288		288
<b>ESOL</b>		<b>45</b>	<b>13</b>	<b>138</b>	<b>15</b>	<b>44</b>		<b>258</b>	<b>30</b>	<b>288</b>		<b>288</b>
<b>TOTAL FOR FEFP</b>		<b>4989</b>	<b>1503</b>	<b>15384</b>	<b>1745</b>	<b>4949</b>		<b>28574</b>	<b>3411</b>	<b>31985</b>		<b>31985</b>

FOOD SERVICE  
TRANSPORTATION

10053

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	3369	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
			41

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
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			1096	327	1381		2805	142	2947		2947
BASIC 4-8	102			858	256	1081		2196	111	2307		2307
BASIC 9-12	103			677	202	852		1731	87	1819		1819
<b>K-12 BASIC PROGRAMS</b>				<b>2632</b>	<b>785</b>	<b>3314</b>		<b>6733</b>	<b>341</b>	<b>7074</b>		<b>7074</b>
PREK-3 W/ESE	111			89	26	113		229	11	241		241
4-8 W/ESE	112			250	74	314		639	32	672		672
9-12 W/ESE	113			149	44	188		382	19	402		402
ESE LEVEL V	255			7	2	9		19		20		20
<b>EXCEPTIONAL STUDENT</b>				<b>497</b>	<b>148</b>	<b>625</b>		<b>1271</b>	<b>64</b>	<b>1335</b>		<b>1335</b>
CAREER ED 9-12	300			98	29	124		252	12	265		265
<b>CAREER EDUCATION</b>				<b>98</b>	<b>29</b>	<b>124</b>		<b>252</b>	<b>12</b>	<b>265</b>		<b>265</b>
<b>TOTAL FOR FEFP</b>				<b>3228</b>	<b>963</b>	<b>4065</b>		<b>8257</b>	<b>418</b>	<b>8675</b>		<b>8675</b>
FOOD SERVICE												
TRANSPORTATION									1770			

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	375	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
			42

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7

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			763	226	1706		2696	1200	3897		3897
BASIC 9-12	103			649	192	1451		2294	1021	3315		3315
<b>K-12 BASIC PROGRAMS</b>				<b>1412</b>	<b>419</b>	<b>3158</b>		<b>4990</b>	<b>2222</b>	<b>7213</b>		<b>7213</b>
4-8 W/ESE	112			206	61	461		729	324	1054		1054
9-12 W/ESE	113			363	107	811		1282	571	1854		1854
<b>EXCEPTIONAL STUDENT</b>				<b>569</b>	<b>169</b>	<b>1273</b>		<b>2012</b>	<b>896</b>	<b>2908</b>		<b>2908</b>
CAREER ED 9-12	300			117	34	263		415	185	600		600
<b>CAREER EDUCATION</b>				<b>117</b>	<b>34</b>	<b>263</b>		<b>415</b>	<b>185</b>	<b>600</b>		<b>600</b>
<b>TOTAL FOR FEFP</b>				<b>2100</b>	<b>623</b>	<b>4695</b>		<b>7418</b>	<b>3303</b>	<b>10722</b>		<b>10722</b>

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	3272	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
			30

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- 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 PREK-3	101	2032	612	3841	368			6855	183	7039		7039
BASIC 4-8	102	654	197	1237	118			2208	59	2267		2267
<b>K-12 BASIC PROGRAMS</b>		<b>2687</b>	<b>809</b>	<b>5078</b>	<b>487</b>			<b>9063</b>	<b>242</b>	<b>9306</b>		<b>9306</b>
PREK-3 W/ESE	111	489	147	924	88			1650	44	1694		1694
4-8 W/ESE	112	405	122	765	73			1366	36	1403		1403
<b>EXCEPTIONAL STUDENT</b>		<b>894</b>	<b>269</b>	<b>1690</b>	<b>162</b>			<b>3017</b>	<b>80</b>	<b>3098</b>		<b>3098</b>
<b>TOTAL FOR FEFP</b>		<b>3582</b>	<b>1079</b>	<b>6769</b>	<b>650</b>			<b>12081</b>	<b>323</b>	<b>12404</b>		<b>12404</b>

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	290	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
			32



SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
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			2938	1109	1140		5188	6159	11348		11348
<b>K-12 BASIC PROGRAMS</b>				<b>2938</b>	<b>1109</b>	<b>1140</b>		<b>5188</b>	<b>6159</b>	<b>11348</b>		<b>11348</b>
9-12 W/ESE	113			1100	415	427		1943	2306	4249		4249
ESE LEVEL V	255			17	6	6		30	36	66		66
<b>EXCEPTIONAL STUDENT</b>				<b>1117</b>	<b>422</b>	<b>433</b>		<b>1973</b>	<b>2342</b>	<b>4315</b>		<b>4315</b>
CAREER ED 9-12	300			453	171	176		800	950	1751		1751
<b>CAREER EDUCATION</b>				<b>453</b>	<b>171</b>	<b>176</b>		<b>800</b>	<b>950</b>	<b>1751</b>		<b>1751</b>
<b>TOTAL FOR FEFP</b>				<b>4509</b>	<b>1702</b>	<b>1750</b>		<b>7963</b>	<b>9452</b>	<b>17415</b>		<b>17415</b>

FOOD SERVICE  
TRANSPORTATION

3813

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	9406 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
		46

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0262 BONIFAY K8

----- 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 PREK-3	101	528	159	3288	765			4741	6320	11061		11061
BASIC 4-8	102	523	157	3257	758			4697	6261	10959		10959
<b>K-12 BASIC PROGRAMS</b>		<b>1052</b>	<b>317</b>	<b>6546</b>	<b>1524</b>			<b>9439</b>	<b>12582</b>	<b>22021</b>		<b>22021</b>
PREK-3 W/ESE	111	161	48	1002	233			1445	1926	3372		3372
4-8 W/ESE	112	148	44	926	215			1335	1780	3116		3116
ESE LEVEL IV	254			4	1			7	9	16		16
<b>EXCEPTIONAL STUDENT</b>		<b>310</b>	<b>93</b>	<b>1933</b>	<b>450</b>			<b>2788</b>	<b>3716</b>	<b>6505</b>		<b>6505</b>
ESOL	130			2				3	4	7		7
<b>ESOL</b>				<b>2</b>				<b>3</b>	<b>4</b>	<b>7</b>		<b>7</b>
<b>TOTAL FOR FEFP</b>		<b>1363</b>	<b>410</b>	<b>8482</b>	<b>1974</b>			<b>12231</b>	<b>16303</b>	<b>28534</b>		<b>28534</b>

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	16170	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
			132

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- 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			18	85			103	1098	1202		1202
BASIC 9-12	103			19	88			108	1148	1257		1257
<b>K-12 BASIC PROGRAMS</b>				<b>38</b>	<b>173</b>			<b>212</b>	<b>2247</b>	<b>2459</b>		<b>2459</b>
4-8 W/ESE	112			6	28			34	369	404		404
9-12 W/ESE	113			5	27			32	349	382		382
ESE LEVEL V	255				3			4	49	53		53
<b>EXCEPTIONAL STUDENT</b>				<b>13</b>	<b>59</b>			<b>72</b>	<b>767</b>	<b>840</b>		<b>840</b>
<b>TOTAL FOR FEFP</b>				<b>51</b>	<b>233</b>			<b>284</b>	<b>3015</b>	<b>3299</b>		<b>3299</b>

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	3013	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

1

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7

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	1281	386	27	10			1705	8	1713		1713
BASIC 4-8	102	1106	333	23	9			1472	6	1479		1479
BASIC 9-12	103	2993	902	63	25			3984	18	4003		4003
<b>K-12 BASIC PROGRAMS</b>		<b>5381</b>	<b>1621</b>	<b>113</b>	<b>45</b>			<b>7162</b>	<b>33</b>	<b>7195</b>		<b>7195</b>
4-8 W/ESE	112	83	25	1				110		111		111
9-12 W/ESE	113	377	113	7	3			502	2	504		504
<b>EXCEPTIONAL STUDENT</b>		<b>460</b>	<b>138</b>	<b>9</b>	<b>3</b>			<b>612</b>	<b>2</b>	<b>615</b>		<b>615</b>
CAREER ED 9-12	300	8	2					11		11		11
<b>CAREER EDUCATION</b>		<b>8</b>	<b>2</b>					<b>11</b>		<b>11</b>		<b>11</b>
<b>TOTAL FOR FEFP</b>		<b>5850</b>	<b>1762</b>	<b>123</b>	<b>49</b>			<b>7786</b>	<b>36</b>	<b>7822</b>		<b>7822</b>

FOOD SERVICE

TRANSPORTATION

2616

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	32	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
			3

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 7023 EDGEWUITY

\*\* 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 4-8	102			62	25			87	18	106		106
BASIC 9-12	103			121	48			170	36	206		206
<b>K-12 BASIC PROGRAMS</b>				<b>184</b>	<b>73</b>			<b>258</b>	<b>54</b>	<b>313</b>		<b>313</b>
4-8 W/ESE	112			21	8			29	6	36		36
9-12 W/ESE	113			50	20			70	14	85		85
<b>EXCEPTIONAL STUDENT</b>				<b>71</b>	<b>28</b>			<b>100</b>	<b>21</b>	<b>121</b>		<b>121</b>
<b>TOTAL FOR FEFP</b>				<b>255</b>	<b>102</b>			<b>358</b>	<b>76</b>	<b>434</b>		<b>434</b>

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	68	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

7

SCHOOL PROGRAM COST REPORTS  
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	16661	4035	2457	29252	832	9749	62989	23352	86341	314	86656
BASIC 4-8	102	13137	3181	2078	24735	704	8244	52080	19867	71947	268	72216
BASIC 9-12	103	29925	7247	2150	25601	728	8532	74187	21342	95530	292	95822
<b>K-12 BASIC PROGRAMS</b>		<b>59724</b>	<b>14464</b>	<b>6686</b>	<b>79589</b>	<b>2266</b>	<b>26526</b>	<b>189258</b>	<b>64561</b>	<b>253819</b>	<b>875</b>	<b>254695</b>
PREK-3 W/ESE	111	3203	775	497	5917	168	1972	12535	4663	17199	62	17261
4-8 W/ESE	112	3599	871	674	8029	228	2676	16079	6378	22457	85	22543
9-12 W/ESE	113	2605	630	488	5812	165	1937	11639	4468	16107	59	16166
ESE LEVEL V	255	110	26	20	247	7	82	495	187	683	2	686
<b>EXCEPTIONAL STUDENT</b>		<b>9519</b>	<b>2305</b>	<b>1680</b>	<b>20006</b>	<b>569</b>	<b>6668</b>	<b>40750</b>	<b>15697</b>	<b>56448</b>	<b>209</b>	<b>56658</b>
CAREER ED 9-12	300	2157	522	404	4813	137	1604	9640	3652	13292	48	13340
<b>CAREER EDUCATION</b>		<b>2157</b>	<b>522</b>	<b>404</b>	<b>4813</b>	<b>137</b>	<b>1604</b>	<b>9640</b>	<b>3652</b>	<b>13292</b>	<b>48</b>	<b>13340</b>
ESOL	130	426	103	79	951	27	317	1905	720	2626	9	2635
<b>ESOL</b>		<b>426</b>	<b>103</b>	<b>79</b>	<b>951</b>	<b>27</b>	<b>317</b>	<b>1905</b>	<b>720</b>	<b>2626</b>	<b>9</b>	<b>2635</b>
<b>TOTAL FOR FEFP</b>		<b>71828</b>	<b>17396</b>	<b>8851</b>	<b>105361</b>	<b>2999</b>	<b>35116</b>	<b>241554</b>	<b>84631</b>	<b>326186</b>	<b>1143</b>	<b>327329</b>
FOOD SERVICE									7025			
TRANSPORTATION									7448		78	

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	15981	6400 INSTR STAFF TRAINING	856	7700 CENTRAL SERVICES	5944
6200 INSTRUCTIONAL MEDIA	1287	7300 SCHOOL ADMINISTRATION	6463	7900 OPERATION OF PLANT	8803
6300 INSTR & CURR DEVLPMNT	2697	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	2019
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	40578

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 9  
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	12567	3043	3814	37337	1887	8253	66903	29565	96469	355	96824
BASIC 4-8	102	16707	4046	2986	29236	1477	6462	60916	25967	86884	300	87185
BASIC 9-12	103	29686	7189	2354	23045	1164	5094	68535	20145	88680	234	88915
<b>K-12 BASIC PROGRAMS</b>		<b>58961</b>	<b>14279</b>	<b>9154</b>	<b>89619</b>	<b>4529</b>	<b>19810</b>	<b>196355</b>	<b>75678</b>	<b>272034</b>	<b>890</b>	<b>272925</b>
PREK-3 W/ESE	111	1029	249	312	3058	154	676	5480	2495	7976	29	8005
4-8 W/ESE	112	3194	773	869	8513	430	1881	15662	7302	22965	85	23050
9-12 W/ESE	113	3091	748	520	5094	257	1126	10838	4347	15186	51	15237
ESE LEVEL V	255	85	20	25	253	12	56	455	208	663	2	665
<b>EXCEPTIONAL STUDENT</b>		<b>7400</b>	<b>1792</b>	<b>1728</b>	<b>16919</b>	<b>855</b>	<b>3740</b>	<b>32436</b>	<b>14354</b>	<b>46791</b>	<b>168</b>	<b>46959</b>
CAREER ED 9-12	300	13800	3342	343	3360	169	742	21758	2736	24494	32	24527
<b>CAREER EDUCATION</b>		<b>13800</b>	<b>3342</b>	<b>343</b>	<b>3360</b>	<b>169</b>	<b>742</b>	<b>21758</b>	<b>2736</b>	<b>24494</b>	<b>32</b>	<b>24527</b>
<b>TOTAL FOR FEFP</b>		<b>80162</b>	<b>19414</b>	<b>11226</b>	<b>109899</b>	<b>5555</b>	<b>24292</b>	<b>250550</b>	<b>92769</b>	<b>343320</b>	<b>1092</b>	<b>344412</b>
FOOD SERVICE									5206			
TRANSPORTATION									13411		74	

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	17333	6400 INSTR STAFF TRAINING	646	7700 CENTRAL SERVICES	6044
6200 INSTRUCTIONAL MEDIA	1615	7300 SCHOOL ADMINISTRATION	4927	7900 OPERATION OF PLANT	6159
6300 INSTR & CURR DEVLPMNT	3049	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	11731
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	41262

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 9  
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	48292	11695	3562		92	12723	76366	87108	163475	305	163781
BASIC 9-12	103	31384	7600	3030		78	10824	52919	91536	144455	274	144730
<b>K-12 BASIC PROGRAMS</b>		<b>79677</b>	<b>19296</b>	<b>6592</b>		<b>171</b>	<b>23548</b>	<b>129286</b>	<b>178645</b>	<b>307931</b>	<b>580</b>	<b>308511</b>
4-8 W/ESE	112	5476	1326	963		25	3441	11232	20330	31563	80	31643
9-12 W/ESE	113	24182	5856	1694		44	6052	37830	34805	72636	140	72776
<b>EXCEPTIONAL STUDENT</b>		<b>29659</b>	<b>7183</b>	<b>2657</b>		<b>69</b>	<b>9494</b>	<b>49063</b>	<b>55136</b>	<b>104199</b>	<b>220</b>	<b>104419</b>
CAREER ED 9-12	300	59846	14494	548		14	1960	76865	10169	87034	44	87079
<b>CAREER EDUCATION</b>		<b>59846</b>	<b>14494</b>	<b>548</b>		<b>14</b>	<b>1960</b>	<b>76865</b>	<b>10169</b>	<b>87034</b>	<b>44</b>	<b>87079</b>
<b>TOTAL FOR FEFP</b>		<b>169183</b>	<b>40974</b>	<b>9799</b>		<b>255</b>	<b>35003</b>	<b>255214</b>	<b>243951</b>	<b>499166</b>	<b>844</b>	<b>500010</b>

FOOD SERVICE 1399  
TRANSPORTATION 4582 56

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	13343	6400 INSTR STAFF TRAINING	342	7700 CENTRAL SERVICES	4390
6200 INSTRUCTIONAL MEDIA	880	7300 SCHOOL ADMINISTRATION	4951	7900 OPERATION OF PLANT	8332
6300 INSTR & CURR DEVLPMNT	1491	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	180248
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	29969



SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 9  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- 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	20490	4962	2071	40496		1823	69844	48003	117848	464	118313
BASIC 4-8	102	6600	1598	667	13044		587	22497	15537	38035	150	38185
<b>K-12 BASIC PROGRAMS</b>		<b>27090</b>	<b>6561</b>	<b>2738</b>	<b>53541</b>		<b>2410</b>	<b>92341</b>	<b>63541</b>	<b>155883</b>	<b>615</b>	<b>156498</b>
PREK-3 W/ESE	111	4933	1194	498	9751		439	16817	11517	28334	111	28446
4-8 W/ESE	112	4084	989	412	8071		363	13921	9606	23527	92	23620
<b>EXCEPTIONAL STUDENT</b>		<b>9018</b>	<b>2184</b>	<b>911</b>	<b>17823</b>		<b>802</b>	<b>30739</b>	<b>21123</b>	<b>51862</b>	<b>204</b>	<b>52067</b>
<b>TOTAL FOR FEFP</b>		<b>36108</b>	<b>8745</b>	<b>3649</b>	<b>71364</b>		<b>3213</b>	<b>123081</b>	<b>84665</b>	<b>207746</b>	<b>819</b>	<b>208565</b>
FOOD SERVICE									2583			
TRANSPORTATION									9476		56	

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	12689	6400 INSTR STAFF TRAINING	788	7700 CENTRAL SERVICES	4672
6200 INSTRUCTIONAL MEDIA	1541	7300 SCHOOL ADMINISTRATION	6652	7900 OPERATION OF PLANT	5197
6300 INSTR & CURR DEVLPMNT	2650	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	18572
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	31899

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 9  
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	108937	26383	7828		2562	2702	148414	642759	791173	868	792042
<b>K-12 BASIC PROGRAMS</b>		<b>108937</b>	<b>26383</b>	<b>7828</b>		<b>2562</b>	<b>2702</b>	<b>148414</b>	<b>642759</b>	<b>791173</b>	<b>868</b>	<b>792042</b>
9-12 W/ESE	113	35172	8518	2931		959	1011	48593	162838	211431	299	211730
ESE LEVEL V	255	129	31	45		15	15	237	1782	2019	4	2023
<b>EXCEPTIONAL STUDENT</b>		<b>35301</b>	<b>8549</b>	<b>2977</b>		<b>974</b>	<b>1027</b>	<b>48830</b>	<b>164620</b>	<b>213450</b>	<b>303</b>	<b>213754</b>
CAREER ED 9-12	300	98998	23976	1207		395	417	124994	42489	167484	114	167599
<b>CAREER EDUCATION</b>		<b>98998</b>	<b>23976</b>	<b>1207</b>		<b>395</b>	<b>417</b>	<b>124994</b>	<b>42489</b>	<b>167484</b>	<b>114</b>	<b>167599</b>
<b>TOTAL FOR FEFP</b>		<b>243237</b>	<b>58909</b>	<b>12013</b>		<b>3932</b>	<b>4147</b>	<b>322239</b>	<b>849869</b>	<b>1172109</b>	<b>1287</b>	<b>1173396</b>
FOOD SERVICE									2475			
TRANSPORTATION									7687		82	

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	17773	6400 INSTR STAFF TRAINING	565	7700 CENTRAL SERVICES	6535
6200 INSTRUCTIONAL MEDIA	1641	7300 SCHOOL ADMINISTRATION	4413	7900 OPERATION OF PLANT	11255
6300 INSTR & CURR DEVLPMNT	2545	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	760526
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	44612

SCHOOL PROGRAM COST REPORTS  
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	41099	9953	5623	115211		41671	213559	97817	311376	1251	312628
BASIC 4-8	102	40720	9862	5571	114149		41287	211591	101025	312617	1304	313921
<b>K-12 BASIC PROGRAMS</b>		<b>81820</b>	<b>19815</b>	<b>11194</b>	<b>229360</b>		<b>82959</b>	<b>425150</b>	<b>198843</b>	<b>623994</b>	<b>2555</b>	<b>626549</b>
PREK-3 W/ESE	111	12530	3034	1714	35126		12705	65111	30119	95231	386	95617
4-8 W/ESE	112	11578	2804	1584	32457		11739	60164	28316	88481	364	88845
ESE LEVEL IV	254	60	14	8	170		61	316	147	463	1	465
<b>EXCEPTIONAL STUDENT</b>		<b>24170</b>	<b>5853</b>	<b>3306</b>	<b>67754</b>		<b>24506</b>	<b>125592</b>	<b>58583</b>	<b>184175</b>	<b>752</b>	<b>184928</b>
ESOL	130	28	6	3	79		28	146	68	214		215
	<b>ESOL</b>	<b>28</b>	<b>6</b>	<b>3</b>	<b>79</b>		<b>28</b>	<b>146</b>	<b>68</b>	<b>214</b>		<b>215</b>
<b>TOTAL FOR FEFP</b>		<b>106018</b>	<b>25676</b>	<b>14505</b>	<b>297194</b>		<b>107494</b>	<b>550889</b>	<b>257494</b>	<b>808384</b>	<b>3308</b>	<b>811693</b>
FOOD SERVICE									14583			
TRANSPORTATION									17706		227	

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	50523	6400 INSTR STAFF TRAINING	2942	7700 CENTRAL SERVICES	18834
6200 INSTRUCTIONAL MEDIA	4452	7300 SCHOOL ADMINISTRATION	11469	7900 OPERATION OF PLANT	19558
6300 INSTR & CURR DEVLPMNT	7736	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	2501
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	139474

SCHOOL PROGRAM COST REPORTS  
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	1738	421	6334			218	8712	4428	13141	13	13155
BASIC 9-12	103	1818	440	6623			228	9110	4631	13742	14	13756
<b>K-12 BASIC PROGRAMS</b>		<b>3556</b>	<b>861</b>	<b>12957</b>			<b>446</b>	<b>17822</b>	<b>9060</b>	<b>26883</b>	<b>28</b>	<b>26911</b>
4-8 W/ESE	112	584	141	2130			73	2931	1489	4421	4	4425
9-12 W/ESE	113	552	133	2013			69	2768	1407	4176	4	4180
ESE LEVEL V	255	77	18	284			9	390	198	589		590
<b>EXCEPTIONAL STUDENT</b>		<b>1215</b>	<b>294</b>	<b>4428</b>			<b>152</b>	<b>6090</b>	<b>3096</b>	<b>9186</b>	<b>9</b>	<b>9196</b>
<b>TOTAL FOR FEFP</b>		<b>4772</b>	<b>1155</b>	<b>17385</b>			<b>599</b>	<b>23913</b>	<b>12156</b>	<b>36070</b>	<b>37</b>	<b>36108</b>

FOOD SERVICE

TRANSPORTATION

30

2

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	1866	6400 INSTR STAFF TRAINING	11	7700 CENTRAL SERVICES	220
6200 INSTRUCTIONAL MEDIA	11	7300 SCHOOL ADMINISTRATION	1291	7900 OPERATION OF PLANT	121
6300 INSTR & CURR DEVLPMNT	63	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	11
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	8557

SCHOOL PROGRAM COST REPORTS  
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	40127	9718			6891	21	56758	1250	58008	18	58027
BASIC 4-8	102	34644	8390			5950	18	49002	1079	50082	15	50098
BASIC 9-12	103	39899	9663			16103	49	65715	2921	68637	42	68679
<b>K-12 BASIC PROGRAMS</b>		<b>114670</b>	<b>27771</b>			<b>28945</b>	<b>88</b>	<b>171476</b>	<b>5251</b>	<b>176728</b>	<b>76</b>	<b>176805</b>
4-8 W/ESE	112	1106	267			446	1	1822	81	1903	1	1904
9-12 W/ESE	113	5029	1218			2029	6	8283	368	8651	5	8657
<b>EXCEPTIONAL STUDENT</b>		<b>6135</b>	<b>1486</b>			<b>2476</b>	<b>7</b>	<b>10105</b>	<b>449</b>	<b>10555</b>	<b>6</b>	<b>10561</b>
CAREER ED 9-12	300	113	27			46		187	8	196		196
<b>CAREER EDUCATION</b>		<b>113</b>	<b>27</b>			<b>46</b>		<b>187</b>	<b>8</b>	<b>196</b>		<b>196</b>
<b>TOTAL FOR FEFP</b>		<b>120920</b>	<b>29285</b>			<b>31468</b>	<b>96</b>	<b>181770</b>	<b>5709</b>	<b>187479</b>	<b>83</b>	<b>187562</b>

FOOD SERVICE

TRANSPORTATION

99

6

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	1345	6400 INSTR STAFF TRAINING	28	7700 CENTRAL SERVICES	530
6200 INSTRUCTIONAL MEDIA	28	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	154	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	3622

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 9  
SCHOOL - 7023 EDGEWUITY

\*\* 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 4-8	102	635	154				48	838	3212	4050	42	4093
BASIC 9-12	103	1233	298				94	1626	6228	7854	82	7936
<b>K-12 BASIC PROGRAMS</b>		<b>1869</b>	<b>452</b>				<b>143</b>	<b>2465</b>	<b>9440</b>	<b>11905</b>	<b>124</b>	<b>12030</b>
4-8 W/ESE	112	215	52				16	284	1089	1373	14	1388
9-12 W/ESE	113	510	123				39	673	2580	3254	33	3288
<b>EXCEPTIONAL STUDENT</b>		<b>726</b>	<b>175</b>				<b>55</b>	<b>958</b>	<b>3669</b>	<b>4628</b>	<b>48</b>	<b>4676</b>
<b>TOTAL FOR FEFP</b>		<b>2595</b>	<b>628</b>				<b>199</b>	<b>3423</b>	<b>13110</b>	<b>16534</b>	<b>172</b>	<b>16706</b>
FOOD SERVICE												
TRANSPORTATION										195		13

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	2785	6400 INSTR STAFF TRAINING	58	7700 CENTRAL SERVICES	1098
6200 INSTRUCTIONAL MEDIA	58	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	1611	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	7497

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 10  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

				----- 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	1465	284					1750	4741	6491		6491
BASIC 4-8	102	1239	240					1479	4008	5488		5488
BASIC 9-12	103	1282	248					1531	4149	5680		5680
<b>K-12 BASIC PROGRAMS</b>		<b>3988</b>	<b>772</b>					<b>4761</b>	<b>12899</b>	<b>17660</b>		<b>17660</b>
PREK-3 W/ESE	111	296	57					354	959	1313		1313
4-8 W/ESE	112	402	77					480	1301	1781		1781
9-12 W/ESE	113	291	56					347	941	1289		1289
ESE LEVEL V	255	12	2					14	40	54		54
<b>EXCEPTIONAL STUDENT</b>		<b>1002</b>	<b>194</b>					<b>1196</b>	<b>3242</b>	<b>4439</b>		<b>4439</b>
CAREER ED 9-12	300	241	46					287	780	1068		1068
<b>CAREER EDUCATION</b>		<b>241</b>	<b>46</b>					<b>287</b>	<b>780</b>	<b>1068</b>		<b>1068</b>
ESOL	130	47	9					56	154	211		211
<b>ESOL</b>		<b>47</b>	<b>9</b>					<b>56</b>	<b>154</b>	<b>211</b>		<b>211</b>
<b>TOTAL FOR FEFP</b>		<b>5280</b>	<b>1023</b>					<b>6303</b>	<b>17076</b>	<b>23379</b>		<b>23379</b>

FOOD SERVICE  
TRANSPORTATION

56

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	9194	6400 INSTR STAFF TRAINING	200	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7681	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 10  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

				----- 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	1480	286					1766	5899	7666		7666
BASIC 4-8	102	1158	224					1383	4619	6002		6002
BASIC 9-12	103	913	177					1090	3641	4731		4731
<b>K-12 BASIC PROGRAMS</b>		<b>3552</b>	<b>688</b>					<b>4241</b>	<b>14159</b>	<b>18400</b>		<b>18400</b>
PREK-3 W/ESE	111	121	23					144	483	627		627
4-8 W/ESE	112	337	65					402	1345	1747		1747
9-12 W/ESE	113	201	39					241	804	1045		1045
ESE LEVEL V	255	10	1					12	40	52		52
<b>EXCEPTIONAL STUDENT</b>		<b>670</b>	<b>129</b>					<b>800</b>	<b>2673</b>	<b>3474</b>		<b>3474</b>
CAREER ED 9-12	300	133	25					159	530	689		689
<b>CAREER EDUCATION</b>		<b>133</b>	<b>25</b>					<b>159</b>	<b>530</b>	<b>689</b>		<b>689</b>
<b>TOTAL FOR FEFP</b>		<b>4356</b>	<b>844</b>					<b>5200</b>	<b>17363</b>	<b>22564</b>		<b>22564</b>
FOOD SERVICE												
TRANSPORTATION									53			

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	9349	6400 INSTR STAFF TRAINING	203	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7810	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES



SCHOOL PROGRAM COST REPORTS  
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								4584	4584		4584
BASIC 9-12	103								3900	3900		3900
<b>K-12 BASIC PROGRAMS</b>									<b>8484</b>	<b>8484</b>		<b>8484</b>
4-8 W/ESE	112								1239	1239		1239
9-12 W/ESE	113								2180	2180		2180
<b>EXCEPTIONAL STUDENT</b>									<b>3420</b>	<b>3420</b>		<b>3420</b>
CAREER ED 9-12	300								706	706		706
<b>CAREER EDUCATION</b>									<b>706</b>	<b>706</b>		<b>706</b>
<b>TOTAL FOR FEFP</b>									<b>12611</b>	<b>12611</b>		<b>12611</b>

FOOD SERVICE  
TRANSPORTATION

41

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	6790	6400 INSTR STAFF TRAINING	147	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	5673	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
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								7617	7617		7617
BASIC 4-8	102								2453	2453		2453
<b>K-12 BASIC PROGRAMS</b>									<b>10071</b>	<b>10071</b>		<b>10071</b>
PREK-3 W/ESE	111								1834	1834		1834
4-8 W/ESE	112								1518	1518		1518
<b>EXCEPTIONAL STUDENT</b>									<b>3352</b>	<b>3352</b>		<b>3352</b>
<b>TOTAL FOR FEFP</b>									<b>13423</b>	<b>13423</b>		<b>13423</b>
FOOD SERVICE												
TRANSPORTATION										41		

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	7227	6400 INSTR STAFF TRAINING	157	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	6038	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
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								12935	12935		12935
<b>K-12 BASIC PROGRAMS</b>									<b>12935</b>	<b>12935</b>		<b>12935</b>
9-12 W/ESE	113								4843	4843		4843
ESE LEVEL V	255								75	75		75
<b>EXCEPTIONAL STUDENT</b>									<b>4919</b>	<b>4919</b>		<b>4919</b>
CAREER ED 9-12	300								1995	1995		1995
<b>CAREER EDUCATION</b>									<b>1995</b>	<b>1995</b>		<b>1995</b>
<b>TOTAL FOR FEFP</b>									<b>19850</b>	<b>19850</b>		<b>19850</b>
FOOD SERVICE												
TRANSPORTATION										59		

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	10108	6400 INSTR STAFF TRAINING	1296	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	8445	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 10  
SCHOOL - 0262 BONIFAY K8

----- 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	5691	1103		45			6840	20974	27815		27815
BASIC 4-8	102	5639	1092		44			6777	20781	27558		27558
<b>K-12 BASIC PROGRAMS</b>		<b>11331</b>	<b>2196</b>		<b>90</b>			<b>13617</b>	<b>41756</b>	<b>55374</b>		<b>55374</b>
PREK-3 W/ESE	111	1735	336		13			2085	6395	8480		8480
4-8 W/ESE	112	1603	310		12			1927	5909	7836		7836
ESE LEVEL IV	254	8	1					10	31	41		41
<b>EXCEPTIONAL STUDENT</b>		<b>3347</b>	<b>648</b>		<b>26</b>			<b>4022</b>	<b>12335</b>	<b>16357</b>		<b>16357</b>
ESOL	130	3						4	14	19		19
	<b>ESOL</b>	<b>3</b>						<b>4</b>	<b>14</b>	<b>19</b>		<b>19</b>
<b>TOTAL FOR FEFP</b>		<b>14682</b>	<b>2845</b>		<b>116</b>			<b>17644</b>	<b>54106</b>	<b>71751</b>		<b>71751</b>

FOOD SERVICE  
TRANSPORTATION

164

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	29132	6400 INSTR STAFF TRAINING	634	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	24338	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
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								230	230		230
BASIC 9-12	103								240	240		240
<b>K-12 BASIC PROGRAMS</b>									<b>471</b>	<b>471</b>		<b>471</b>
4-8 W/ESE	112								77	77		77
9-12 W/ESE	113								73	73		73
ESE LEVEL V	255								10	10		10
<b>EXCEPTIONAL STUDENT</b>									<b>161</b>	<b>161</b>		<b>161</b>
<b>TOTAL FOR FEFP</b>									<b>632</b>	<b>632</b>		<b>632</b>
FOOD SERVICE												
TRANSPORTATION										465		

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	340	6400 INSTR STAFF TRAINING	7	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	284	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
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								333	333		333
BASIC 4-8	102								288	288		288
BASIC 9-12	103								780	780		780
<b>K-12 BASIC PROGRAMS</b>									<b>1402</b>	<b>1402</b>		<b>1402</b>
4-8 W/ESE	112								21	21		21
9-12 W/ESE	113								98	98		98
<b>EXCEPTIONAL STUDENT</b>									<b>119</b>	<b>119</b>		<b>119</b>
CAREER ED 9-12	300								2	2		2
<b>CAREER EDUCATION</b>									<b>2</b>	<b>2</b>		<b>2</b>
<b>TOTAL FOR FEFP</b>									<b>1524</b>	<b>1524</b>		<b>1524</b>
FOOD SERVICE												
TRANSPORTATION										4		

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	820	6400 INSTR STAFF TRAINING	17	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	685	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 10  
SCHOOL - 7023 EDGEWATER

\*\* 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 4-8	102								773	773		773
BASIC 9-12	103								1498	1498		1498
<b>K-12 BASIC PROGRAMS</b>									<b>2271</b>	<b>2271</b>		<b>2271</b>
4-8 W/ESE	112								262	262		262
9-12 W/ESE	113								621	621		621
<b>EXCEPTIONAL STUDENT</b>									<b>883</b>	<b>883</b>		<b>883</b>
<b>TOTAL FOR FEFP</b>									<b>3155</b>	<b>3155</b>		<b>3155</b>
FOOD SERVICE												
TRANSPORTATION										9		

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	1698	6400 INSTR STAFF TRAINING	36	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	1419	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

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

**DISTRICT AGGREGATE PROGRAM COST REPORT  
SCHEDULE 4**

FUND - 1  
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	2501538	788002	25871	96407	83197		3495016	2577826	6072842	361859	6434702
BASIC 4-8	102	2573041	810526	24235	87078	88596	5754	3589231	2991329	6580561	371941	6952502
BASIC 9-12	103	1727309	544114	20845	110474	100909	8198	2511851	2541422	5053274	292321	5345595
<b>K-12 BASIC PROGRAMS</b>		<b>6801889</b>	<b>2142642</b>	<b>70952</b>	<b>293960</b>	<b>272703</b>	<b>13952</b>	<b>9596099</b>	<b>8110577</b>	<b>17706677</b>	<b>1026122</b>	<b>18732800</b>
PREK-3 W/ESE	111	870657	278744	68583	21407	31412		1270805	625907	1896712	89036	1985749
4-8 W/ESE	112	1079931	345541	83049	28986	40102	1899	1579512	882798	2462310	111562	2573873
9-12 W/ESE	113	748476	239371	67633	44705	58894	2770	1161852	741969	1903822	92004	1995826
ESE LEVEL IV	254	1815	589	219	43	103		2771	1803	4575	283	4858
ESE LEVEL V	255	11927	3762	1187	744	939	247	18809	15497	34306	1517	35824
<b>EXCEPTIONAL STUDENT</b>		<b>2712808</b>	<b>868010</b>	<b>220673</b>	<b>95888</b>	<b>131452</b>	<b>4917</b>	<b>4033750</b>	<b>2267977</b>	<b>6301727</b>	<b>294405</b>	<b>6596133</b>
CAREER ED 9-12	300	313163	92818	32190	62198	49225	65877	615474	264348	879823	36430	916253
<b>CAREER EDUCATION</b>		<b>313163</b>	<b>92818</b>	<b>32190</b>	<b>62198</b>	<b>49225</b>	<b>65877</b>	<b>615474</b>	<b>264348</b>	<b>879823</b>	<b>36430</b>	<b>916253</b>
ESOL	130	12154	3836	1178	428	676		18275	10912	29187	1568	30756
<b>ESOL</b>		<b>12154</b>	<b>3836</b>	<b>1178</b>	<b>428</b>	<b>676</b>		<b>18275</b>	<b>10912</b>	<b>29187</b>	<b>1568</b>	<b>30756</b>
<b>TOTAL FOR FEFP</b>		<b>9840016</b>	<b>3107307</b>	<b>324994</b>	<b>452475</b>	<b>454058</b>	<b>84747</b>	<b>14263600</b>	<b>10653816</b>	<b>24917416</b>	<b>1358527</b>	<b>26275943</b>
FOOD SERVICE									5962			
TRANSPORTATION									2554117		73915	

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	300008	7700 CENTRAL SERVICES	101329
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	266221	7900 OPERATION OF PLANT	213392
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	85556
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	392019	8200 ADMIN. TECH. SERVICES	
			6500 INSTR. TECH. SERVICES	

RECONCILIATION TO ANNUAL FINANCIAL REPORT

OTHER INSTRUCT	NON-PGM PRE-K	COMMUNITY CAPITAL	DEBT SERVICE	FEDERAL SERVICE	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
230590	291222		1391	231328		29664471	29664473	-2



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	204525	65532	14783	16961	5531	21799	329134	95872	425006		425006
BASIC 4-8	102	297051	95281	15197	14581	5394	24278	451785	87436	539222		539222
BASIC 9-12	103	124586	39906	15129	10214	2115	29304	221257	50323	271581		271581
<b>K-12 BASIC PROGRAMS</b>		<b>626163</b>	<b>200720</b>	<b>45110</b>	<b>41758</b>	<b>13041</b>	<b>75382</b>	<b>1002177</b>	<b>233632</b>	<b>1235809</b>		<b>1235809</b>
PREK-3 W/ESE	111	127092	60258	23855	5887	6210	5201	228505	125919	354425		354425
4-8 W/ESE	112	159938	72694	26624	6469	6431	7317	279477	150721	430198		430198
9-12 W/ESE	113	76881	34732	16624	3081	3365	9898	144583	115590	260174		260174
ESE LEVEL IV	254	347	172	87	16	20	11	657	403	1060		1060
ESE LEVEL V	255	881	432	283	80	50	195	1923	2059	3982		3982
<b>EXCEPTIONAL STUDENT</b>		<b>365141</b>	<b>168290</b>	<b>67475</b>	<b>15536</b>	<b>16078</b>	<b>22623</b>	<b>655147</b>	<b>394694</b>	<b>1049841</b>		<b>1049841</b>
CAREER ED 9-12	300	1006	303	27588	32575	892	30642	93010	7782	100792		100792
<b>CAREER EDUCATION</b>		<b>1006</b>	<b>303</b>	<b>27588</b>	<b>32575</b>	<b>892</b>	<b>30642</b>	<b>93010</b>	<b>7782</b>	<b>100792</b>		<b>100792</b>
ESOL	130	43	13	138	163	12	463	834	408	1243		1243
<b>ESOL</b>		<b>43</b>	<b>13</b>	<b>138</b>	<b>163</b>	<b>12</b>	<b>463</b>	<b>834</b>	<b>408</b>	<b>1243</b>		<b>1243</b>
<b>TOTAL FOR FEFP</b>		<b>992356</b>	<b>369327</b>	<b>140313</b>	<b>90033</b>	<b>30025</b>	<b>129113</b>	<b>1751169</b>	<b>636518</b>	<b>2387687</b>		<b>2387687</b>
FOOD SERVICE									2463838		40117	
TRANSPORTATION									23344			

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
42214					139502		5096704	5096704	

DISTRICT AGGREGATE PROGRAM COST REPORT  
SCHEDULE 4

FUND - 7  
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	5228	1575	12524	1957	2755		24041	7600	31642		31642
BASIC 4-8	102	3456	1041	9834	1889	3950		20171	9558	29729		29729
BASIC 9-12	103	4206	1267	8207	2091	4647		20421	9301	29722		29722
<b>K-12 BASIC PROGRAMS</b>		<b>12890</b>	<b>3884</b>	<b>30566</b>	<b>5939</b>	<b>11353</b>		<b>64634</b>	<b>26460</b>	<b>91094</b>		<b>91094</b>
PREK-3 W/ESE	111	930	280	2881	447	391		4931	2174	7105		7105
4-8 W/ESE	112	1017	306	3350	596	1153		6424	2810	9234		9234
9-12 W/ESE	113	652	196	2526	714	1700		5790	3451	9242		9242
ESE LEVEL IV	254			4	1			7	9	16		16
ESE LEVEL V	255	11	3	61	16	27		121	94	215		215
<b>EXCEPTIONAL STUDENT</b>		<b>2613</b>	<b>787</b>	<b>8824</b>	<b>1775</b>	<b>3273</b>		<b>17274</b>	<b>8540</b>	<b>25814</b>		<b>25814</b>
CAREER ED 9-12	300	236	71	1372	315	789		2785	1304	4089		4089
<b>CAREER EDUCATION</b>		<b>236</b>	<b>71</b>	<b>1372</b>	<b>315</b>	<b>789</b>		<b>2785</b>	<b>1304</b>	<b>4089</b>		<b>4089</b>
ESOL	130	45	13	141	16	44		261	35	296		296
<b>ESOL</b>		<b>45</b>	<b>13</b>	<b>141</b>	<b>16</b>	<b>44</b>		<b>261</b>	<b>35</b>	<b>296</b>		<b>296</b>
<b>TOTAL FOR FEFP</b>		<b>15785</b>	<b>4757</b>	<b>40904</b>	<b>8046</b>	<b>15460</b>		<b>84955</b>	<b>36340</b>	<b>121295</b>		<b>121295</b>

FOOD SERVICE  
TRANSPORTATION

18253

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	NON-PGM PRE-K	COMMUNITY CAPITAL	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
				1744		141293	141293	

DISTRICT AGGREGATE PROGRAM COST REPORT  
SCHEDULE 4

FUND - 9  
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	130946	31713	13965	222298	9612	61519	470054	199989	670044	2404	672449	
BASIC 4-8	102	162477	39350	21199	181165	8224	69590	482008	258227	740235	2401	742636	
BASIC 9-12	103	242885	58823	21987	48647	20638	27526	420509	789565	1210074	1809	1211884	
<b>K-12 BASIC PROGRAMS</b>		<b>536308</b>	<b>129887</b>	<b>57152</b>	<b>452111</b>	<b>38475</b>	<b>158636</b>	<b>1372572</b>	<b>1247782</b>	<b>2620354</b>	<b>6615</b>	<b>2626970</b>	
PREK-3 W/ESE	111	21698	5255	3022	53854	323	15792	99945	48795	148741	590	149331	
4-8 W/ESE	112	29839	7226	6635	57071	1130	20193	122098	74595	196693	728	197422	
9-12 W/ESE	113	71144	17230	7647	10906	3456	10242	120628	210816	331444	593	332037	
ESE LEVEL IV	254	60	14	8	170		61	316	147	463	1	465	
ESE LEVEL V	255	403	97	376	501	34	164	1579	2377	3956	9	3966	
<b>EXCEPTIONAL STUDENT</b>		<b>123147</b>	<b>29824</b>	<b>17690</b>	<b>122504</b>	<b>4944</b>	<b>46455</b>	<b>344567</b>	<b>336731</b>	<b>681299</b>	<b>1923</b>	<b>683223</b>	
CAREER ED 9-12	300	174916	42362	2504	8173	762	4725	233446	59056	292502	240	292742	
<b>CAREER EDUCATION</b>		<b>174916</b>	<b>42362</b>	<b>2504</b>	<b>8173</b>	<b>762</b>	<b>4725</b>	<b>233446</b>	<b>59056</b>	<b>292502</b>	<b>240</b>	<b>292742</b>	
ESOL	130	454	110	83	1030	27	345	2052	788	2840	10	2851	
<b>ESOL</b>		<b>454</b>	<b>110</b>	<b>83</b>	<b>1030</b>	<b>27</b>	<b>345</b>	<b>2052</b>	<b>788</b>	<b>2840</b>	<b>10</b>	<b>2851</b>	
<b>TOTAL FOR FEFP</b>		<b>834827</b>	<b>202185</b>	<b>77431</b>	<b>583820</b>	<b>44210</b>	<b>210162</b>	<b>1952638</b>	<b>1644359</b>	<b>3596997</b>	<b>8790</b>	<b>3605787</b>	
FOOD SERVICE									33274				
TRANSPORTATION									60637		599		

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES	2099
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	645 7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT	1200
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	4844 8200 ADMIN. TECH. SERVICES	
		6500 INSTR. TECH. SERVICES	

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

OTHER INSTRUCT	NON-PGM PRE-K	COMMUNITY CAPITAL	SERVICE SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
266039					125498		4091837	4091838	-1

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	8637	1674		45			10357	39566	49923		49923
BASIC 4-8	102	8037	1557		44			9640	37739	47380		47380
BASIC 9-12	103	2196	425					2622	27145	29767		29767
<b>K-12 BASIC PROGRAMS</b>		<b>18872</b>	<b>3657</b>		<b>90</b>			<b>22620</b>	<b>104451</b>	<b>127071</b>		<b>127071</b>
PREK-3 W/ESE	111	2153	417		13			2584	9671	12255		12255
4-8 W/ESE	112	2343	454		12			2810	11675	14485		14485
9-12 W/ESE	113	493	95					588	9563	10152		10152
ESE LEVEL IV	254	8	1					10	31	41		41
ESE LEVEL V	255	22	4					26	166	193		193
<b>EXCEPTIONAL STUDENT</b>		<b>5020</b>	<b>973</b>		<b>26</b>			<b>6020</b>	<b>31107</b>	<b>37128</b>		<b>37128</b>
CAREER ED 9-12	300	374	72					447	4015	4462		4462
<b>CAREER EDUCATION</b>		<b>374</b>	<b>72</b>					<b>447</b>	<b>4015</b>	<b>4462</b>		<b>4462</b>
ESOL	130	51	9					61	168	230		230
<b>ESOL</b>		<b>51</b>	<b>9</b>					<b>61</b>	<b>168</b>	<b>230</b>		<b>230</b>
<b>TOTAL FOR FEFP</b>		<b>24318</b>	<b>4713</b>		<b>116</b>			<b>29149</b>	<b>139743</b>	<b>168892</b>		<b>168892</b>

FOOD SERVICE  
TRANSPORTATION

896

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	NON-PGM PRE-K	COMMUNITY CAPITAL	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
				3658		173447	173447	

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

## Holmes County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Total Expenditures
<b>Clustered</b>			
<b>Child Nutrition Cluster</b>			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	20002	\$ 561,509.95
National School Lunch Program (4)	10.555	20001, 20003	1,909,311.88
Supply Chain Assistance Funding	10.555	22020	168,218.13
<b>Total Child Nutrition Cluster</b>			<u>2,639,039.96</u>
<b>Special Education Cluster</b>			
United States Department of Education:			
Florida Department of Education			
Special Education - Grants to States	84.027	263	827,191.76
Special Education - Preschool Grants	84.173	267	34,682.36
Education Stabilization Fund:			
American Rescue Plan - IDEA	84.027X		162,505.06
American Rescue Plan - IDEA Pre-K	84.173X		9,470.50
Washington County School Board	84.027A	72242	465.00
<b>Total Special Education Cluster</b>			<u>1,034,314.68</u>
<b>Not Clustered</b>			
<b>United States Department of Defense</b>			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	36,739.19
<b>United States Department of Education</b>			
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212, 226	1,170,409.85
Career and Technical Education - Basic Grants to States	84.048	161	84,356.82
Twenty-First Century Community Learning Centers	84.287	244	53,881.18
Rural Education	84.358	110	49,331.53
Supporting Effective Instruction State Grants	84.367	224	210,491.39
Student Support and Academic Enrichment Program	84.424	241	115,373.94
Education Stabilization Fund			
Elementary and Secondary School Emergency Relief	84.425D	124	141,293.87
American Rescue Plan - ESSER	84.425U	121	4,091,838.31
American Rescue Plan - Holmes Children and Youth	84.425W	122	1,472.40
Washington County District School Board:			
Education Stabilization Fund			
Elementary and Secondary School Emergency Relief	84.425D	124	3,732.00
American Rescue Plan - ESSER	84.425U	121	993.24
Student Support and Academic Enrichment	84.424A	72249	2,999.00
<b>Total United States Department of Education</b>			<u>5,926,173.53</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 9,636,267.36</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, 2023. 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 \$180,192.35 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) – Represents the amount of equipment received during the fiscal year from PAEC.