

HOLMES DISTRICT SCHOOL BOARD

ANNUAL FINANCIAL REPORT 2023-2024

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF Holmes COUNTY For the Fiscal Year Ended June 30, 2024

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

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21

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

PAGE NUMBER INDEX: Minimum Reporting ACFR Exhibit A-1 Management's Discussion and Analysis -----Statement of Net Position -----Exhibit B-1 2 Statement of Activities ------Exhibit B-2 3 Exhibit C-1 Balance Sheet - Governmental Funds------4 Exhibit C-2 Reconciliation of the Governmental Funds Balance Sheet to the Government-wide 5 Statement of Net Position ----Exhibit C-3 Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds -----6 Exhibit C-4 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities ------7 Exhibit C-5 Statement of Net Position - Proprietary Funds-----8 Exhibit C-6 Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary 9 Funds ---------Exhibit C-7 Statement of Cash Flows - Proprietary Funds ------10 Exhibit C-8 Statement of Fiduciary Net Position -----Exhibit C-9 Statement of Changes in Fiduciary Net Position-----12 Combining Statement of Net Position - Major and Nonmajor Component Units -----Exhibit C-10 13 Exhibit C-11a-d Combining Statement of Activities - Major and Nonmajor Component Units ------14-17 14-17 Exhibit D-1 Notes to Financial Statements -----18 Exhibit D-2a Other Required Supplementary Information -----Exhibit D-2b Notes to Required Supplementary Information -----19 20 Exhibit E-1 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund ----21 Exhibit E-2a-d Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and 22-25 Actual - Major Special Revenue Funds------22-25 Exhibit F-1a-d Combining Balance Sheet - Nonmajor Governmental Funds-----26-29 Exhibit F-2a-d Combining Statement of Revenues, Expenditures and Changes in Fund Balances -Nonmajor Governmental Funds-----30-33 Exhibit G-1 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Nonmajor Special Revenue Funds-----Exhibit G-2 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Debt Service Funds ------Exhibit G-3 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Capital Projects Funds------Exhibit G-4 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Permanent Funds------Exhibit H-1 Combining Statement of Net Position - Nonmajor Enterprise Funds------Exhibit H-2 Combining Statement of Revenues, Expenses and Changes in Fund Net Position -Nonmajor Enterprise Funds------Exhibit H-3 Combining Statement of Cash Flows - Nonmajor Enterprise Funds-----Exhibit H-4 Combining Statement of Net Position - Internal Service Funds------Exhibit H-5 Combining Statement of Revenues, Expenses and Changes in Fund Net Position -Internal Service Funds------Exhibit H-6 Combining Statement of Cash Flows - Internal Service Funds-----Exhibit I-1 Combining Statement of Fiduciary Net Position - Investment Trust Funds ------Exhibit I-2 Combining Statement of Changes in Net Position - Investment Trust Funds------Exhibit I-3 Combining Statement of Fiduciary Net Position - Private-Purpose Trust Funds------Exhibit I-4 Combining Statement of Changes In Net Position - Private-Purpose Trust Funds------

Combining Statement of Fiduciary Net Position - Custodial Funds -----Exhibit I-8 Combining Statement of Changes in Net Position - Custodial Funds -----51 Exhibit J-1 Combining Statement of Net Position - Nonmajor Component Units -----52 Exhibit J-2a-d Combining Statement of Activities - Nonmajor Component Units -----53-56 The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2024 , 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

Combining Statement of Fiduciary Net Position - Pension Trust Funds ------

Combining Statement of Changes In Net Position - Pension Trust Funds ------

school board on _____ September 10, 2024 (date). 0 0

9/10/24 Signature Date

Signature of District School Superintendent

Exhibit I-5

Exhibit I-6

Exhibit I-7

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, 2024. 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 2023-24 fiscal year are as follows:

- The District's total net position decreased by \$4,642,323.38, or 10.8 percent, for the 2023-24 fiscal year.
- General Fund revenues totaled \$35,705,613.10, or 92.9 percent of all revenues in the 2023-24 fiscal year, compared to \$27,436,580, or 72 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 \$1,010,832.49 at June 30, 2024, or 3.5 percent of General Fund revenues and 3.3 percent of General Fund expenditures. The prior year unassigned fund balance in the General Fund was \$1,038,733, or 3.8 percent of General Fund revenues and 3.5 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 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

Holmes County DSB MD&A, Notes, and RSI June 30, 2024

funds are the General Fund, Special Revenue – School Food Service, Special Revenue – Other Fund and Special Revenue – Federal Education Stabilization Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

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

<u>Proprietary Fund</u>: 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.

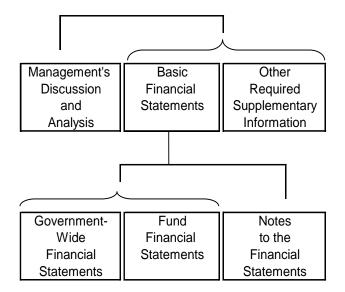
The District uses custodial funds to account for resources held for student activities and groups.

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

			Fund Statements	
	Government-Wide 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	Balance sheet	Statement of net position	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures, and changes in fund balances	Statement of revenues, expenses, and changes in fund net position	Statement of changes in fiduciary net postion
			Statement of cash flows	
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the District's funds do not currently contain capital assets although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All additions and deductions during year, regardless of when cash is received or paid

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2024, compared to net position as of June 30, 2023:

Net Position, End of Year

	Governmental Activities			
	_	6-30-24	_	6-30-23
Current and Other Assets Capital Assets	\$	4,258,113 65,852,420	\$	5,569,682 67,044,189
Total Assets		70,110,532		72,613,871
Deferred Outflows of Resources		8,422,432		9,294,405
Long-Term Liabilities Other Liabilities		34,444,165 646,205		31,965,322 1,691,901
Total Liabilities		35,090,370		33,657,223
Deferred Inflows of Resources		5,092,254		5,258,389
Net Position: Net Investment in Capital Assets Restricted Unrestricted (Deficit)		65,205,670 815,524 (27,670,853)		66,196,624 960,820 (24,164,781)
Total Net Position	\$	38,350,340	\$	42,992,664

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 \$2,896,810 in compensated absences payable, \$6,152,631 in total OPEB liability, and \$24,747,974 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2024, and June 30, 2023, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities			
		6-30-24		6-30-23
Program Revenues: Charges for Services Operating Grants and Contributions Capital Grants and Contributions	\$	148,517 2,427,204 138,281	\$	164,451 3,550,989 128,304
General Revenues: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Capital Projects Grants and Contributions Not Restricted		2,412,083 972,332		2,383,406 897,565
to Specific Programs Unrestricted Investment Earnings Miscellaneous		31,773,205 189,831 358,163		30,954,379 61,274 311,230
Total Revenues		38,419,615		38,451,598
Functions/Program Expenses: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction-Related Technology Board General Administration School Administration Facillity Services Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Unallocated Interest on Long-Term Debt Unallocated Depreciation Expense Loss on Disposal of Capital Assets		21,176,545 1,459,355 762,048 1,226,838 523,855 481,118 353,467 510,874 2,761,924 - 485,119 2,320,637 563,783 1,750,896 4,333,754 1,501,411 24,196 894 30,626 2,794,598		$18,698,423 \\1,310,084 \\641,796 \\1,132,100 \\462,020 \\494,054 \\298,933 \\489,158 \\2,309,932 \\- \\395,448 \\2,579,382 \\479,658 \\1,602,389 \\4,052,540 \\1,279,829 \\36,455 \\1,391 \\3,321 \\2,721,555 \\10,704 \\- \\10,704 \\- \\10,704 \\- \\1,310 \\10,704 \\- \\10,704 \\- \\1,310 \\10,704 \\- \\1,310 \\10,704 \\- \\1,310 \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\1,310 \\- \\10,704 \\- \\10$
Total Functions/Program Expenses		43,061,938		38,999,172
Change in Net Position		(4,642,323)		(547,575)
Net Position - Beginning		42,992,664		43,540,239
Net Position - Ending	\$	38,350,340	\$	42,992,664

The largest revenue source is the State of Florida (67.8 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding

Holmes County DSB MD&A, Notes, and RSI June 30, 2024

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 decreased by \$1,123,784.26, or 31.65 percent, due to an decrease in transportation operating grants.

Interest revenue increased \$128,556.60 due to an increase in market increases during the fiscal year.

Instruction expenses represent 49 percent of total governmental expenses in the 2023-24 fiscal year. Instruction expenses increased by \$2,478,121.21 from the previous fiscal year, primarily due to a increase in the net pension expense.

Food service expenses decreased \$275,848.08 in the 2023-24 fiscal year as a result of the District using a food service management company for food service operations.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

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

The total fund balances of governmental funds decreased by \$323,386.70 during the fiscal year to \$1,989,071.43. Of the total fund balance, \$1,010,832.49, or 50.8 percent, is unassigned fund balance, which is available for spending at the District's discretion; \$162,715.44 is nonspendable; and \$815,523.50 is restricted.

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 \$1,010,832.49, while the total fund balance is \$1,267,212.36. The unassigned fund balance decreased by \$27,900 and total fund balance decreased by \$40,942.11 during the fiscal year. The restricted fund balance decreased by \$7,441.02 and the nonspendable fund balance increased by \$5,600.64.

The Special Revenue – Food Service Fund has total revenues of \$2,475,090.38 and expenditures of \$2,291,657.19. During the fiscal year the District began using a management company for the operations of the District's school food service program.

The Special Revenue – Other Fund has total revenues and expenditures of \$2,572,389.73 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 \$3,250,129.67, 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.

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 2023-24 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, 2024, and June 30, 2023:

Capital Assets

	Governmental Activities		
	6-30-24	6-30-23	
Land	\$ 641,671	\$ 641,671	
Improvements Other Than Buildings	5,573,364	4,855,811	
Buildings and Fixed Equipment	57,234,604	58,984,759	
Furniture, Fixtures, and Equipment	930,900	971,997	
Motor Vehicles	1,471,880	1,589,950	
Total Capital Assets	\$ 65,852,420	\$ 67,044,189	

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 2023-24 fiscal year debt principal payments and outstanding balances at June 30, 2024:

Outstanding Debt

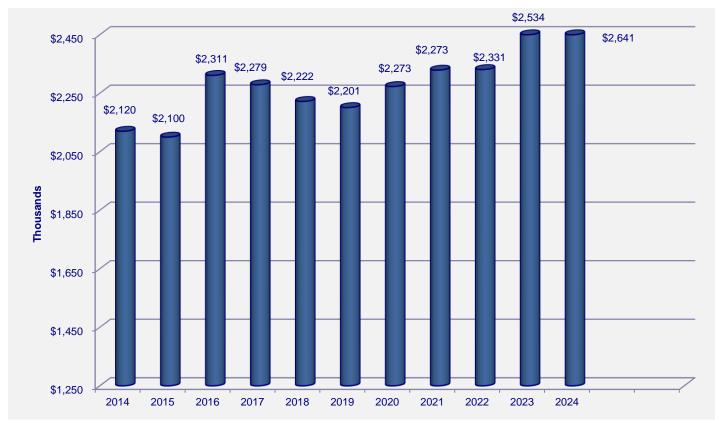
	Total Payments	Debt Outstanding	
June 30, 2024	\$ 200,815.66	\$ \$ 646,749.26	

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

Holmes County DSB MD&A, Notes, and RSI June 30, 2024

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:





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.

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

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

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

B. Reporting Entity

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

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

C. Basis of Presentation: Government-Wide Financial Statements

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

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

D. Basis of Presentation: Fund Financial Statements

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

The District reports the following major governmental funds:

- <u>General Fund</u> 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.
- <u>Special Revenue Food Service Fund</u> to account for the operations of the District's food service program operated at the individual schools.
- <u>Special Revenue Other Fund</u> to account for certain Federal grant program resources.
- <u>Special Revenue Federal Education Stabilization Fund</u> to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.

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

- <u>Internal Service Fund</u> to account for resources set aside to fund a portion of the Board's compensated absences liability.
- <u>Custodial Funds</u> 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:

Description	Estimated Useful Lives
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, 2024.

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 2023 tax levy on September 11, 2023. 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. ACCOUNTING CHANGES

A. Changes to or within the Financial Reporting Entity.

<u>Change from Major to Nonmajor Fund</u>. The Capital Projects Fund – Local Capital Imrpovement Fund met the quantitative requirements for reporting as a major fund in the previous fiscal year. The

fund did not meet those requirements for reporting as a major fund in the current fiscal year and as such is reported as a nonmajor fund.

<u>Change from Nonmajor to Major Fund</u>. The Special Revenue Fund – School Food Service meets the quantitative requirements for reporting as a major fund in the current fiscal year whereas it did not meet those requirements in the previous fiscal year.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

<u>**Custodial Credit Risk</u>**. 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.</u>

B. Investments

The District's investments at June 30, 2024, are reported as follows:

Investments	Maturities	Fa	ir Value
SBA:			
Florida PRIME (1)	47 Days	\$	5,941.27

(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, 2024, 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:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated: Land	\$ 641,671.30	\$-	\$	\$ 641,671.30
Capital Assets Being Depreciated: Improvements Other Than Buildings Buildings and Fixed Equipment Furniture, Fixtures, and Equipment Motor Vehicles	7,346,418.03 89,467,489.06 3,721,140.12 4,917,849.52	1,221,791.04 - 223,537.79 157,500.00	- - 1,500.00	8,568,209.07 89,467,489.06 3,944,677.91 5,073,849.52
Total Capital Assets Being Depreciated	105,452,896.73	1,602,828.83	1,500.00	107,054,225.56
Less Accumulated Depreciation for: Improvements Other Than Buildings Buildings and Fixed Equipment Furniture, Fixtures, and Equipment Motor Vehicles	2,490,607.16 30,482,729.83 2,749,142.78 3,327,899.04	504,237.69 1,750,155.73 264,634.87 275,570.18	- - 1,500.00	2,994,844.85 32,232,885.56 3,013,777.65 3,601,969.22
Total Accumulated Depreciation	39,050,378.81	2,794,598.47	1,500.00	41,843,477.28
Total Capital Assets Being Depreciated, Net	· · · ·	(1,191,769.64)		65,210,748.28
Governmental Activities Capital Assets, Net	\$ 67,044,189.22	\$ (1,191,769.64)	\$ -	\$ 65,852,419.58

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).

The District's FRS and HIS pension expense totaled \$6,189,139 for the fiscal year ended June 30, 2024.

FRS Pension Plan

<u>Plan Description</u>. 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.

<u>Benefits Provided</u>. 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:

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

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated

cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions</u>. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2023-24 fiscal year were as follows:

	Percent of Gross Sa		
<u>Class</u>	<u>Employee</u>	Employer (1)	
FRS, Regular	3.00	13.57	
FRS, Elected County Officers	3.00	58.68	
FRS, Senior Management Service	3.00	34.52	
DROP – Applicable to Members from All of the Above Classes	0.00	21.13	
FRS, Reemployed Retiree	(2)	(2)	

(1) Employer rates include 2 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 \$2,282,582 for the fiscal year ended June 30, 2024.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> <u>of Resources Related to Pensions</u>. At June 30, 2024, the District reported a liability of \$17,137,868 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The District's proportionate share of the net pension liability was based on the District's 2022-23 fiscal year contributions relative to the total 2022-23 fiscal year contributions of all participating members. At June 30, 2023, the District's proportionate share was 0.043009359 percent, which was an increase of 0.000208799 from its proportionate share measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the District recognized a Plan pension expense of \$3,468,017. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description		rred Outflows	rred Inflows
Description	0	Resources	 Resources
Differences Between Expected and			
Actual Experience	\$	1,609,098	\$ -
Change of Assumptions		1,117,188	-
Net Difference Between Projected and Actual			
Earnings on FRS Pension Plan Investments		715,723.00	-
Changes in Proportion and Differences Between			
District FRS Contributions and Proportionate			
Share of Contributions		537,543	741,811
District FRS Contributions Subsequent to			
the Measurement Date		2,282,582	 -
Total	\$	6,262,134	\$ 741,811

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,282,582, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	ear Ending June 30 Amoun		
2025	\$	414,665	
2026		(221,032)	
2027		2,830,524	
2028		170,600	
2029		42,984	
Total	\$	3,237,741	

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2023, 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:

Asset Class	Target <u>Allocation (1)</u>	Annual Arithmetic <u>Return</u>	Compound Annual (Geometric) <u>Return</u>	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.1%
Fixed Income	19.8%	4.5%	4.4%	3.4%
Global Equity	54.0%	8.7%	7.1%	18.1%
Real Estate	10.3%	7.6%	6.6%	14.8%
Private Equity	11.1%	11.9%	8.8%	26.3%
Strategic Investments	3.8%	6.3%	6.1%	7.7%
Total	100%	-		
Assumed inflation - Mean			2.4%	1.4%

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

<u>Discount Rate</u>. 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 used in the 2023 valuation was unchanged from the previous valuation.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the</u> <u>Discount Rate</u>. 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:

	1%	Current	1%
	Decrease (5.7%)	Discount Rate (6.7%)	Increase (7.7%)
District's Proportionate Share of			
the Net Pension Liability	\$ 29,274,969	\$ 17,137,868	\$ 6,983,732

<u>Pension Plan Fiduciary Net Position</u>. 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.

HIS Pension Plan

<u>Plan Description</u>. 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.

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 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.

<u>Contributions</u>. 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, 2024, 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 \$378,167 for the fiscal year ended June 30, 2024.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> <u>of Resources Related to Pensions</u>. At June 30, 2024, the District reported a net pension liability of \$7,610,106 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, 2023, 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 2022-23 fiscal year contributions relative to the total 2022-23 fiscal year contributions of all participating members. At June 30, 2023, the District's proportionate share was 0.0479185559 percent, which was a decrease of 0.0003383483 from its proportionate share measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the District recognized the HIS Plan pension expense of \$2,721,122. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources		 rred Inflows Resources
Differences Between Expected and			
Actual Experience	\$	111,407	\$ 17,862
Change of Assumptions		200,067	659,442
Net Difference Between Projected and Actual			
Earnings on HIS Pension Plan Investments		3,930	-
Changes in Proportion and Differences Between	Ì		
District HIS Contributions and Proportionate			
Share of Contributions		59,408	488,293
District HIS Contributions Subsequent to			
the Measurement Date		378,167	 -
Total	\$	752,979	\$ 1,165,597

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$378,167, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount	
2025	\$	(179,051)
2026		(127,483)
2027		(153,100)
2028		(184,643)
2029		(123,098)
Thereafter		(23,410)
Total	\$	(790,785)

<u>Actuarial Assumptions</u>. 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	3.65 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.

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 3.65 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 3.54 percent to 3.65 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the</u> <u>Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.65 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 (2.65 percent) or 1 percentage point higher (4.65 percent) than the current rate:

	-	1% Decrease (2.65%)	Dis	Current count Rate (3.65%)	•	1% Increase (4.65%)
District's Proportionate Share of the Net Pension Liability	\$	8,681,943	\$	7,610,106	\$	6,721,625

<u>Pension Plan Fiduciary Net Position</u>. 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.

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 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 2023-24 fiscal year were as follows:

	Percent of
	Gross
<u>Class</u>	Compensation
FRS, Regular	11.30
FRS, Elected County Officers	16.34
FRS, Senior Management Service	12.67

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, 2024, 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 \$548,481 for the fiscal year ended June 30, 2024.

E. Other Postemployment Benefit Obligations

<u>Plan Description</u>. 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.

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

<u>Employees Covered by Benefit Terms</u>. At June 30, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	77
Active Employees	347
Total	424

<u>Total OPEB Liability</u>. The District's total OPEB liability of \$6,152,631 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2022.

<u>Actuarial Assumptions and Other Inputs</u>. 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	3.86 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 Car 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 20year, 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 3.86 percent was based on the daily rate of Fidelity's 20-Year Municipal General Obligation AA Index as of the beginning of the measurement year.

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.

	 Amount
Balance at June 30, 2023	\$ 6,120,635
Changes for the year:	
Service Cost	158,060
Interest	227,964
Changes of Assumptions or Other Inputs	(152,399)
Benefit Payments	 (201,629)
Net Changes	 31,996
Balance at June 30, 2024	\$ 6,152,631

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

• The discount rate was changed from 3.69 percent as of the beginning of the measurement period to 3.86 percent as of June 30, 2023.

<u>Sensitivity of the Total OPEB Liability to Changes in the Discount Rate</u>. 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 (2.86 percent) or 1 percentage point higher (4.86 percent) than the current rate:

		1% Current		Current		1%	
	-	Decrease (2.86%)	Discount Rate (3.86%)		r	Increase (4.86%)	
Total OPEB Liability	\$	7,126,143	\$	6,152,631	\$	5,354,487	

<u>Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates</u>. 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:

	1% Decrease	Current	1% Increase
	(5.5 %	Healthcare	(7.5 %
	decreasing	Cost Trend	decreasing
	to 3.0 %)	Rates	to 5.0 %)
Total OPEB Liability	\$ 5,158,856	\$ 6,152,631	\$ 7,439,100

<u>OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to</u> <u>OPEB</u>. For the fiscal year ended June 30, 2024, the District recognized a negative OPEB expense of \$48,360. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description		rred Outflows Resources	Deferred Inflows of Resources		
Differences Between Expected and Actual Experience	\$	566,490	\$	251,567	
Changes of Assumptions or Other Inputs Benefits Paid Subsequent to the	·	633,062	·	2,933,279	
Measurement Date		207,767		-	
Total	\$	1,407,319	\$	3,184,846	

The amount reported as deferred outflows of resources related to OPEB, totaling \$207,767, 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	 Amount		
2025	\$ (434,384)		
2026	(434,384)		
2027	(358,577)		
2028	(93,730)		
2029	(117,393)		
Thereafter	 (546,826)		
Total	\$ (1,985,294)		

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:

	Ass	et Balance	
Motor Vehicles	\$	1,075,710	

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

Fiscal Year Ending June 30	Total		Principal		Interest	
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	
Total	\$	693,984.00	\$	646,749.26	\$ 47,234.74	

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:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Installment-Purchase Payable	\$ 847,564.92	\$-	\$ 200,815.66	\$ 646,749.26	\$208,045.03
Compensated Absences Payable	2,783,576.63	503,270.27	390,036.14	2,896,810.76	326,491.33
Net Pension Liability	22,213,545.00	11,100,452.00	8,566,023.00	24,747,974.00	-
Total OPEB Liability	6,120,635.00	386,024.00	354,028.00	6,152,631.00	207,767.00
Total Governmental Activities	\$ 31,965,321.55	\$ 11,989,746.27	\$ 9,510,902.80	\$ 34,444,165.02	\$742,303.36

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.
- **<u>Restricted Fund Balance</u>**. 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.

 <u>Unassigned Fund Balance</u>. 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:

	Interfund					
Funds	Receivables	Payables				
Major:						
General	\$ 1,045,692.64	\$-				
Special Revenue:						
Other	-	380,247.75				
Federal Education Stabilization	-	665,444.89				
Nonmajor Governmental	-					
Total	\$ 1,045,692.64	\$ 1,045,692.64				

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 2023-24 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 22,046,617.00
Categorical Educational Program - Class Size Reduction	2,817,065.00
Categorical Educational Program - School Recognition	275,936.00
Voluntary Prekindergarten Program	221,822.34
Sales Tax Distribution	209,250.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	96,492.64
Educational Facilities Security Grant	42,000.00
Food Service Supplement	31,332.00
State License Tax	13,746.43
Miscellaneous	275,177.17
Total	\$ 26,029,438.58

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 2023 tax roll for the 2023-24 fiscal year:

	Millages	Taxes Levied
General Fund		
Nonvoted School Tax:		
Required Local Effort	2.970	\$ 1,982,599
Basic Discretionary Local Effort	0.748	499,321
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	1,001,313
Total	5.218	\$ 3,483,233.32

K. Interfund Transfers

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

Interfund						
Transfers In	Transfers Out					
\$ 1,616,118.51	\$-					
-	1,616,118.51					
\$ 1,616,118.51	\$ 1,616,118.51					
	Transfers In \$ 1,616,118.51					

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

Holmes County DSB MD&A, Notes, and RSI June 30, 2024

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

		2024	2023	2022	2021		2020	020 2019		2018	
Total OPEB Liability	_										
Service Cost	\$	158,060 \$	249,877	204,407	\$ 220,049	\$	169,819	\$	252,588	\$	298,529
Interest		227,964	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		(152,399)	(1,902,904)	563,327	(694,723)		515,448		(1,747,787)		(871,773)
Benefit Payments		(201,629)	(204,787)	(87,609)	 (198,587)		(198,507)		(224,312)		(240,213)
Net Change in Total OPEB Liability		31,996	(1,317,273)	845,572	 (67,598)		704,887		(2,163,943)		(554,968)
Total OPEB Liability - Beginning		6,120,635	7,437,908	6,592,336	 6,659,934		5,955,047		8,118,990		8,673,958
Total OPEB Liability - Ending	\$	6,152,631 \$	6,120,635	7,437,908	\$ 6,592,336	\$	6,659,934	\$	5,955,047	\$	8,118,990
Covered-Employee Payroll	\$	17,205,840 \$	16,704,699	18,353,035	\$ 17,818,481	\$	17,297,155	\$	16,793,354	\$	12,116,253
Total OPEB Liability as a Percentage of Covered-Employee Payroll		35.76%	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)

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	of t	District's rtionate Share he FRS Net sion Liability	Cov	District's /ered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
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%
2023	0.043009359%		17,137,868		19,005,246	90.17%	82.38%

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

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

Fiscal Year Ending June 30	Contractually Required FRS Contribution		in l C	S Contributions Relation to the Contractually Required Contribution	De	FRS Contribution ficiency (Excess)	Co	District's overed Payroll	FRS Contributions as a Percentage of Covered Payroll
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%
2024		2,282,582		(2,282,582)		-		18,908,337	12.07%

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

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

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	Propo of t	District's rtionate Share he HIS Net sion Liability	District's ered Payroll	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
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%
2023	0.047918556%		7,610,106	19,005,246	40.04%	4.12%

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

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

Fiscal Year Ending June 30	Contractually Required HIS Contribution		in Re Co	Contributions elation to the ontractually Required ontribution	-	HIS ontribution ency (Excess)	Cov	District's /ered Payroll	HIS Contributions as a Percentage of Covered Payroll
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%
2024		378,167		(378,167)		-		18,908,337	2.00%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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, 2024, total OPEB liability decreased from the prior fiscal year as a result of the discount rate was changed from 3.69% as of the beginning of the measurement period to 3.86% as of June 30, 2023.

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

Changes of Assumptions. In 2023, the municipal bond rate used to determine total pension liability was increased from 3.54 percent to 3.65 percent and the level of monthly benefits increased from \$5 times years of service to \$7.50, with an increased minimum of \$45 and maximum of \$225.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF NET POSITION June 30, 2024

		Primary Government
	Account Number	Governmental Activities
ASSETS		
Cash and Cash Equivalents	1110	2,657,491.65
Accounts Receivable, Net	1131	63,503.21
Due From Other Agencies	1220	1,374,402.42
Inventory Capital Assets	1150	162,715.44
Land	1310	641 671 20
Land Improvements - Nondepreciable	1310	641,671.30
Construction in Progress	1360	
Nondepreciable Capital Assets	1500	641,671.30
Improvements Other Than Buildings	1320	8,568,209.07
Less Accumulated Depreciation	1329	(2,994,844.85)
Buildings and Fixed Equipment	1330	89,467,489.06
Less Accumulated Depreciation	1339	(32,232,885.56)
Furniture, Fixtures and Equipment	1340	3,944,677.91
Less Accumulated Depreciation	1349	(3,013,777.65)
Motor Vehicles	1350	5,073,849.52
Less Accumulated Depreciation	1359	(3,601,969.22)
Depreciable Capital Assets, Net		65,210,748.28
Total Capital Assets		65,852,419.58
Total Assets		70,110,532.30
DEFERRED OUTFLOWS OF RESOURCES	10.40	7.015.112.00
Pension	<u> </u>	7,015,113.00
Other Postemployment Benefits Asset Retirement Obligation	1950	1,407,319.00
Total Deferred Outflows of Resources	1900	8,422,432.00
LIABILITIES		8,422,432.00
Accrued Salaries and Benefits	2110	176,994.24
Payroll Deductions and Withholdings	2170	1,655.42
Accounts Payable	2120	356,825.45
Due to Other Agencies	2230	110,729.72
Unearned Revenues	2410	
Long-Term Liabilities:		
Portion Due Within One Year:		
Notes Payable	2310	208,045.03
Liability for Compensated Absences	2330	326,491.33
Net Other Postemployment Benefits Obligation	2360	207,767.00
Net Pension Liability	2365	5 10 000 0 (
Due Within One Year		742,303.36
Portion Due After One Year:	2310	428 704 22
Notes Payable Liability for Compensated Absences	2310	438,704.23 2,570,319,43
Net Other Postemployment Benefits Obligation	2360	5,944,864.00
Net Pension Liability	2365	24,747,974.00
Due in More than One Year	2505	33,701,861.66
Total Long-Term Liabilities		34,444,165.02
Total Liabilities		35,090,369.85
DEFERRED INFLOWS OF RESOURCES		
Deferred Revenue	2630	
Pension	2640	1,907,408.00
Other Postemployment Benefits	2650	3,184,846.00
Total Deferred Inflows of Resources		5,092,254.00
NET POSITION		
Net Investment in Capital Assets	2770	65,205,670.32
Restricted For:		
Categorical Carryover Programs	2780	93,664.43
Food Service	2780	485,607.43
Debt Service	2780	0000001.01
Capital Projects	2780	236,251.64
Other Purposes	2780	(07.(70.050.07)
Unrestricted Total Net Position	2790	(27,670,853.37)
		38,350,340.45

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2024

]		e) Revenue and Changes in		
				Operating	Capital	Primary Government Governmental	
	Account		Charges for	Grants and	Grants and		
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	
Governmental Activities:		•					
Instruction	5000	21,176,544.61	74,690.00			(21,101,854.61)	
Student Support Services	6100	1,459,355.26				(1,459,355.26)	
Instructional Media Services	6200	762,048.37				(762,048.37)	
Instruction and Curriculum Development Services	6300	1,226,838.43				(1,226,838.43)	
Instructional Staff Training Services	6400	523,854.86				(523,854.86)	
Instruction-Related Technology	6500	481,117.88				(481,117.88)	
Board	7100	353,466.92				(353,466.92)	
General Administration	7200	510,873.74				(510,873.74)	
School Administration	7300	2,761,924.14				(2,761,924.14)	
Facilities Acquisition and Construction	7400	0.00			138,280.68	138,280.68	
Fiscal Services	7500	485,118.66				(485,118.66)	
Food Services	7600	2,320,637.04	22,185.42	2,427,204.39		128,752.77	
Central Services	7700	563,783.46				(563,783.46)	
Student Transportation Services	7800	1,750,895.85	51,641.67			(1,699,254.18)	
Operation of Plant	7900	4,333,754.46				(4,333,754.46)	
Maintenance of Plant	8100	1,501,410.57				(1,501,410.57)	
Administrative Technology Services	8200	24,196.08				(24,196.08)	
Community Services	9100	894.13				(894.13)	
Interest on Long-Term Debt	9200	30,625.71				(30,625.71)	
Unallocated Depreciation/Amortization Expense		2,794,598.47				(2,794,598.47)	
Total Governmental Activities		43,061,938.64	148,517.09	2,427,204.39	138,280.68	(40,347,936.48)	
Business-type Activities:							
Self-Insurance Consortium							
Daycare Operations							
Other Business-Type Activity							
Total Business-Type Activities		0.00	0.00	0.00	0.00		
Total Primary Government		43,061,938.64	148,517.09	2,427,204.39	138,280.68	(40,347,936.48)	
Component Units:							
Major Component Unit Name		0.00	0.00	0.00	0.00		
Major Component Unit Name		0.00	0.00	0.00	0.00		
Total Nonmajor Component Units		0.00	0.00	0.00	0.00		
Total Component Units		0.00	0.00	0.00	0.00		

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2023
Adjustments to Net Position
Net Position, June 30, 2024

2,412,082.62
972,331.51
31,773,205.30
189,830.82
358,162.85
35,705,613.10
(4,642,323.38)
42,992,663.83
38,350,340.45

	 _	ГГ	E	Other Federal	E-d-ml E-d-md-m	Mi11	SDE/CODI
	Account	General	Food Services	Other Federal Programs	Federal Education Stabilization Fund	Miscellaneous Special Revenue	SBE/COBI Bonds
AGGETS AND DESERVED OUTELOWS OF DESOLIDCES	Number	100	410	420	440	490	210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS				ı			
Cash and Cash Equivalents	1110	216,080.64	475,904.91	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Accounts Receivable, Net	1131	63,503.21	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	89,089.41 1,045,692.64	27,645.57 0.00	402,492.41	850,863.31 0.00	0.00 0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00		0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Inventory	1150	162,715.44	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments Total Assets	1460	0.00 1,577,081.34	0.00 503,550.48	0.00 402,492.41	0.00 850,863.31	0.00 0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		1,077,00112 .		· · · · · ·	000,000.00	v	
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 1,577,081.34	0.00 503,550.48	0.00 402,492.41	0.00 850,863.31	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholding	2110 2170	19,814.37 88.82	0.00	1,599.80 0.00	155,580.07 1,566.60	0.00 0.00	0.00
Accounts Payable	2120	289,965.79	17,943.05	20,644.86	28,271.75	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	380,247.75	665,444.89 0.00	0.00 0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liabilit Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentag	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		309,868.98	17,943.05	402,492.41	850,863.31	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		Í I	ļ	i			
Nonspendable: Inventory	2711	162,715.44	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00 162,715.44	0.00	0.00	0.00	0.00	0.00
Restricted for:	2710				**		
Economic Stabilization	2721	0.00	0.00	0.00		0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00 93,664.43	0.00	0.00		0.00 0.00	0.00
Local Sales Tax and Other Tax Levy	2723	95,004.45	0.00	0.00		0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service Restricted for	2729 2729	0.00	485,607.43	0.00	0.00	0.00 0.00	0.00
Total Restricted Fund Balances	2729	93,664.43	485,607.43	0.00		0.00	0.00
Committed to:				0.00	0.00		0.00
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Committed for	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00
Assigned for	2749	0.00	0.00	0.00		0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00		0.00	0.00
Total Unassigned Fund Balances	2750	1,010,832.49	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	1,267,212.36	485,607.43	0.00	0.00	0.00	0.00
Resources and Fund Balances		1,577,081.34	503,550.48	402,492.41	850,863.31	0.00	0.00
	·			· · · · · ·	· · · · · ·	·	

	Account	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service		
	Number	220	230	240	250	290	299		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
ASSETS	1110	0.00	0.00	0.00	0.00	0.00	0.00		
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	0.00		
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00		
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	0.00	0.00		
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	0.00	0.00	0.00	0.00	0.00		
Due From Budgetary Funds	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00		
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00		
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00		
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Items	1130	0.00	0.00	0.00	0.00	0.00	0.00		
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00		
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00		
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00		0.00	0.00	0.00	0.00		
Accumulated Decrease in Fair Value of Hedging Derivative Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00		
Total Deterred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES			**	····					
AND FUND BALANCES							1		
LIABILITIES									
Cash Overdraft	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00		
Accrued Salaries and Benefits Payroll Deductions and Withholding	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	0.00		
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00		
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00		
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00		
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00		
Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00	0.00	0.00		
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00		
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00		
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00		
Other Postemployment Benefits Liabilit Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00		
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00		
Construction Contracts Payable - Retained Percentag	2150	0.00	0.00	0.00	0.00	0.00	0.00		
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00		
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00		
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00		
Total Liabilities	2710	0.00	0.00	0.00	0.00	0.00	0.00		
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00		
Total Deferred Inflows of Resources FUND BALANCES	'	0.00	0.00	0.00	0.00	0.00	0.00		
Nonspendable:			1						
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00		
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00		
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00		
Restricted for:	2/10		V	Vie -	v	vi	0.0.0		
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00		
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00		
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00 0.00		
Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00		
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00		
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00		
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00		
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00		
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00		
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00		
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00		
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00		
Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00		
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00		
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00		
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00		
Assigned for Total Assigned Fund Balances	2749 2740	0.00	0.00	0.00	0.00	0.00	0.00		
Total Assigned Fund Balances Total Unassigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00		
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00		
Total Liabilities, Deferred Inflows of									
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00		

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	ituniosi	510	520	550	UTU UTU	550	500
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investment:	1131 1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivative Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	ł	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liabilit	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentag	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	ļ!	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:						*	
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00 0.00	0.00	0.00	0.00	0.00	0.00 0.00
Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to:							
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2741	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00	0.00
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00
Resources and I and Datances	J	0.00	0.00	0.00	0.00	0.00	0.00

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	Account	Nonvoted Capital Improvement Fund	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Fund	Other Governmental
	Number	370	380	390	399	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					¥		
ASSETS	1110	0.00	0.00	0.00	0.00	0.00	242 660 64
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	342,669.64
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	0.00	0.00	0.00	0.00	4,311.72
Due From Insurger	1141	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	\square	0.00	0.00	0.00	0.00	0.00	346,981.36
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	346,981.36
LIABILITIES, DEFERRED INFLOWS OF RESOURCES							
AND FUND BALANCES LIABILITIES		1	1				, [¹
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	21125	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2230	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	110,729.72
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2162	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liabilit	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentag	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00 110,729.72
DEFERRED INFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00	0.00	110,127.12
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	↓	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:		1					
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2,10		**	**	**		
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	236,251.64
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	236,251.64
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2/30	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	236,251.64
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	346,981.36
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	340,981.30

		Total
	Account	Governmental
	Number	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	1,034,655.1
Investments	1160	0.0
Taxes Receivable, Net	1120	0.0
Accounts Receivable, Net	1131	63,503.2
nterest Receivable on Investment:	1170	0.0
Due From Other Agencies	1220	1,374,402.4
Due From Budgetary Funds	1141	1,045,692.6
Due From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Que From Internal Funds	1142	0.0
Cash with Fiscal/Service Agents	1114	0.0
nventory	1150	162,715.4
repaid Items	1230	0.0
ong-Term Investments	1460	0.0
Cotal Assets	1400	3,680,968.
DEFERRED OUTFLOWS OF RESOURCES		5,000,700.
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.0
Fotal Deferred Outflows of Resources	1910	0.0
Total Assets and Deferred Outflows of Resources IABILITIES, DEFERRED INFLOWS OF RESOURCES		3,680,968.9
AND FUND BALANCES		
JABILITIES		
Cash Overdraft	2125	0.0
Accrued Salaries and Benefits	2110	176,994.
ayroll Deductions and Withholding	2170	1,655.4
Accounts Payable	2120	356,825.4
ales Tax Payable	2260	0.
Current Notes Payable	2250	0.0
Accrued Interest Payable	2210	0.
Deposits Payable	2220	0.0
Due to Other Agencies	2230	110,729.
Due to Budgetary Funds	2161	1,045,692.
Due to Internal Funds	2162	0.0
Due to Fiscal Agent	2240	0.0
Pension Liability	2115	0.0
Other Postemployment Benefits Liabilit	2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable	2130	0.0
Construction Contracts Payable - Retained Percentag	2150	0.0
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Unearned Revenue	2410	0.0
Unavailable Revenue	2410	0.0
Fotal Liabilities		1,691,897.4
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.0
Deferred Revenues	2630	0.0
Fotal Deferred Inflows of Resources		0.0
FUND BALANCES		
Nonspendable:		
Inventory	2711	162,715.4
Prepaid Amounts	2712	0.0
Permanent Fund Principal	2713	0.0
Other Not in Spendable Form	2719	0.0
Total Nonspendable Fund Balances	2710	162,715.4
Restricted for:	2/10	102,/10.
Economic Stabilization	2721	0.4
Federal Required Carryover Programs	2722	0.0
State Required Carryover Programs	2722	93,664.4
Local Sales Tax and Other Tax Levy	2724	95,004.4
Debt Service		0.0
	2725	
Capital Projects	2726	236,251.
Restricted for Food Service	2729	485,607.4
Restricted for	2729	0.0
	2720	815,523.
Total Restricted Fund Balances		
Total Restricted Fund Balances Committed to:		
Total Restricted Fund Balances	2731	
Total Restricted Fund Balances Committed to:		
Total Restricted Fund Balances Committed to: Economic Stabilization	2731	0.
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for	2731 2732 2739	0. 0.
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for	2731 2732 2739 2739	0. 0. 0.
Total Restricted Fund Balances Committed to: Economic Stabilizatior Contractual Agreements Committed for Committed for Total Committed Fund Balances	2731 2732 2739	0. 0. 0.
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to:	2731 2732 2739 2739 2739 2730	0.0 0.0 0.0
Total Restricted Fund Balances Commited to: Economic Stabilizatior Contractual Agreements Committed for Committed for Total Committed Fund Balances Issigned to: Special Revenue	2731 2732 2739 2739 2730 2730 2741	0.1 0.1 0.1 0.1 0.1 0.1
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service	2731 2732 2739 2739 2730 2730 2741 2742	0. 0. 0. 0. 0. 0.
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects	2731 2732 2739 2739 2730 2741 2741 2742 2743	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2731 2732 2739 2739 2730 2741 2741 2742 2743 2744	0.0 0.0 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
Total Restricted Fund Balances Committed fo: Economic Stabilizatior Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2731 2732 2739 2739 2730 2741 2742 2743 2744 2749	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Restricted Fund Balances Committed fo: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2731 2732 2739 2739 2730 2741 2741 2742 2743 2744 2744 2749 2749	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Restricted Fund Balances Committed fo: Economic Stabilizatior Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2731 2732 2739 2739 2730 2741 2742 2743 2744 2749	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Restricted Fund Balances Committed fo: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2731 2732 2739 2739 2730 2741 2741 2742 2743 2744 2744 2749 2749	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2731 2732 2739 2739 2730 2741 2742 2743 2744 2744 2749 2749 2740	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0

DISTRICT SCHOOL BOARD OF HOLMES COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2024

For the Fiscal Year Ended June 30, 2024			
Total Fund Balances - Governmental Funds		\$	1,989,071.43
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.			65,852,419.58
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	\$ 7,015,113.00		
Deferred Outflows Related to OPEB	1,407,319.00		
Deferred Inflows Related to Pensions	(1,907,408.00)		
Deferred Inflows Related to OPEB	 (3,184,846.00)	-	3,330,178.00
Long-term liabilities are not due and payable in the current period and, therefore are not reported as liabilities in the governmental funds. Long-term liabilities are year end consist of:			
Installment-Purchase Payable	(646,749.26)		
Compensated Absences (net of \$1,622,836.46 set aside in the Internal Service Fund)	(1,273,974.30)		
Net Pension Liability	(24,747,974.00)		
Total OPEB Liability	 (6,152,631.00)		(32,821,328.56)
Total Net Position - Governmental Activities		\$	38,350,340.45

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	48,065.88	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	42,794.12 25,859,825.90	2,395,872.39 31,332.00	2,572,389.73	3,250,129.67 0.00	0.00
Local Sources:	3300	25,657,625.70	51,552.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	2,412,082.62	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	1 112 1				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3415,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00 22,185.42	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		497,514.74	25,700.57	0.00	0.00	0.00
Total Local Sources	3400	2,909,597.36	47,885.99	0.00	0.00	0.00
Total Revenues		28,860,283.26	2,475,090.38	2,572,389.73	3,250,129.67	0.00
EXPENDITURES Current:						
Instruction Student Support Services	5000	15,519,931.41 1,044,536.26	0.00	1,792,555.08	1,819,123.12	0.00
Student Support Services Instructional Media Services	6100 6200	1,044,536.26	0.00	125,223.93 10,600.00	152,826.37 1,076.50	0.00
Instruction and Curriculum Development Services	6300	809,301.60	0.00	303,434.41	0.00	0.00
Instructional Staff Training Service:	6400	194,480.71	0.00	214,937.10	89,960.15	0.00
Instruction-Related Technology	6500	326,157.27	0.00	11,257.00	110,574.72	0.00
Board	7100	315,320.26	0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	324,068.29 2,362,454.00	0.00	69,114.93 6,445.26	79,223.91 50,452,50	0.00
Facilities Acquisition and Construction	7300	2,302,434.00	0.00	0,445.20	0.00	0.00
Fiscal Services	7500	429,779.17	0.00	0.00	5,113.38	0.00
Food Services	7600	0.00	2,274,554.01	0.00	45,210.41	0.00
Central Services	7700	461,075.37	0.00	0.00	57,683.19	0.00
Student Transportation Services	7800	1,539,073.08	0.00	13,029.20	47,619.39	0.00
Operation of Plant Maintenance of Plant	7900 8100	4,077,578.86	0.00	0.00	72,595.18 8,154.33	0.00
Administrative Technology Service:	8200	24,196.08	0.00	0.00	0.00	0.00
Community Services	9100	212.11	0.00	0.00	682.02	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	200,815.66	0.00	0.00	0.00	0.00
Interest Dues and Fees	720 730	30,512.34	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax Other Capital Outlay	7440 9300	0.00 850,098.33	0.00 17,103.18	0.00 25,792.82	0.00 709,834.50	0.00
Total Expenditures	9300	30,571,197.57	2,291,657.19	2,572,389.73	3,250,129.67	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,710,914.31)	183,433.19	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00 0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00 53,853.69	0.00	0.00	0.00 0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00 0.00	0.00	0.00	0.00 0.00	0.00 0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	1,616,118.51	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00 1,669,972.20	0.00	0.00	0.00 0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	╂────┼	0.00 (40,942.11)	0.00 183,433.19	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	1,308,154.47	302,174.24	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	1,267,212.36	485,607.43	0.00	0.00	0.00

	1	SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds
DEVENHES	Number	210	220	230	240	250
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00	0.00	0.00		
Capital Projects Local Sales Taxes	3421, 3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES	+ +	0.00	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Board	6500 7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services Central Services	7600 7700	0.00	0.00	0.00	0.00 0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420 7430	0.00	0.00	0.00	0.00 0.00	0.00
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00 0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	0.00	0.00	0.00	0.00	0.00
	ļ ļ	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00

		Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &
	Account	Debt Service	Stimulus Debt Service	(COBI)	Bonds	1011.15, F.S., Loans
DEVELOPMENT OF	Number	290	299	310	320	330
REVENUES Endered Direct	2100	0.00	0.00	0.00	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00 0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues	5400	0.00	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00	0100
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board General Administration	7100 7200	0.00 0.00	0.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees Other Debt Service	730 791	0.00 0.00	0.00	0.00	0.00	0.00
Capital Outlay:	/91	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00 0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00 0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00 0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Oct	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00 0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances Fund Balances, June 30, 2024	2891 2700	0.00	0.00	0.00	0.00	0.00
i unu Datanees, june 30, 2024	2700	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES						0.00
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00 0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	0.00	0.00	0.00	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3421, 3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,					
Capital Projects	3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00 0.00	0.00	0.00	0.00 0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	5490	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Service: Instruction-Related Technology	6400 6500	0.00	0.00 0.00	0.00	0.00	0.00 0.00
Instruction-Related Technology Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00 0.00	0.00	0.00	0.00
Food Services Central Services	7600 7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Service	8200	0.00	0.00	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00 0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Accoun	3760 3770	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794 894	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES			0.00			10.057.00
Federal Direct	3100 3200	0.00	0.00	0.00	0.00	48,065.88 8,261,185.91
Federal Through State and Local State Sources	3200	0.00	0.00	0.00	138,280.68	26,029,438.58
Local Sources:	5500	0100	0.00	0.00	150,200100	20,027,150120
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	2,412,082.62
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	972,331.51	972,331.51
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	22,185.42
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	<u>39,741.91</u> 1,012,073.42	562,957.22 3,969,556.77
Total Revenues	5400	0.00	0.00	0.00	1,150,354.10	38,308,247.14
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	19,131,609.61
Student Support Services	6100	0.00	0.00	0.00	0.00	1,322,586.56
Instructional Media Services	6200	0.00	0.00	0.00	0.00	678,142.25
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00	0.00	0.00	1,112,736.01 499,377.96
Instructional Staff Training Service: Instruction-Related Technology	6400	0.00	0.00	0.00	0.00	499,377.96 447,988.99
Board	7100	0.00	0.00	0.00	0.00	315,320.26
General Administration	7200	0.00	0.00	0.00	0.00	472,407.13
School Administration	7300	0.00	0.00	0.00	0.00	2,419,351.76
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	434,892.55
Food Services Central Services	7600 7700	0.00	0.00	0.00	0.00	2,319,764.42 518,758.56
Student Transportation Services	7800	0.00	0.00	0.00	0.00	1,599,721.67
Operation of Plant	7900	0.00	0.00	0.00	0.00	4,150,174.04
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	1,403,295.35
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	24,196.08
Community Service: Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	894.13
Redemption of Principal	710	0.00	0.00	0.00	0.00	200,815.66
Interest	720	0.00	0.00	0.00	0.00	30,512.34
Dues and Fees	730	0.00	0.00	0.00	113.37	113.37
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	1,602,828.83
Total Expenditures		0.00	0.00	0.00	113.37	38,685,487.53
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	1,150,240.73	(377,240.39)
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	53,853.69
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Accoun	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760 3600	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	9700	0.00	0.00	0.00	(1,616,118.51)	1,616,118.51 (1,616,118.51)
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	(1,616,118.51)	53,853.69
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+ +	0.00	0.00	0.00	(465,877.78)	(323,386.70)
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	702,129.42	2,312,458.13
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	236,251.64	1,989,071.43

DISTRICT SCHOOL BOARD OF HOLMES COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Governmental Funds			\$ (323,386.70)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures; however, in the statement of			
activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.			(1,191,769.64)
Repayment of long-term debt is an expenditure in the governmental funds but decreases debt long-term			200.915 ((
in the statement of net position.			200,815.66
In the statement of activities, the cost of compensated absences is measured by the amounts			
earned during the year; whereas, governmental funds recognize expenditures when paid. This is net amount earned in excess of amount paid.			(113,234.13)
			(110,20
In the statement of activities, the cost of pension expense is measured by the amounts			
actuarially accrued at fiscal year end; whereas, in the fund statements recognize expenditures as payments are made.			
FRS Contribution	\$	2,282,582.00	
HIS Contribution	φ	378,167.00	
FRS Expense		(3,468,017.00)	
HIS Expense		(2,721,122.00)	(3,528,390.00)
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 atuarial valuation, is reported as an OPEB expense.			
Increase in OPEB Liability		(31,996.00)	
Decrease in Deferred Outflows - OPEB		(177,760.00)	
Increase in Deferred Inflows - OPEB		465,883.00	256,127.00
		105,005.00	230,127.00
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.			57,514.43
Change in Net Position Governmental Activities			\$ (4,642,323.38)

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2024

											Commental
		Self-Insurance	Self-Insurance	Self-Insurance	Busine: Self-Insurance	ss-Type Activities - Enterprise Fu ARRA			Other		Governmental Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
ASSETS Current assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Due From Budgetary Funds	1180	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
Noncurrent assets:	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds Leases Receivable	1420	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:			. · · ·		. · · ·						
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable Construction in Progress	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets	1500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment Accumulated Depreciation	1340 1349	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Retirement Obligation	1950 1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
Current liabilities:											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term liabilities:											
Unearned Revenues Obligations Under Language and SPITA	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA Liability for Compensated Absences	2315 2330	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 1,622,836.46
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,022,830.40
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term-liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
Total Liabilities	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION			. · · ·								
Net Investment in Capital Assets Restricted for	2770 2780	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted International Int	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
···· ··· ··· ···	1	0.00	0.00	0.00	0.00	5.00		5.00		5.00	0.00

The notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2024

					Business-	Type Activities - Enterprise	e Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	1										
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,565,322.03
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,565,322.03)
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

ESE 145

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds									Governmental
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Consortium	Consortium	Consortium	Consortium	Consortium			Enterprise		Internal Service
	911	912	913	914	915	921	922	Funds	Totals	Funds
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED										
FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Purchase of investments Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u>0.00</u> 57,514.43
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Cash and cash equivalents - July 1, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,565,322.03
Cash and cash equivalents - June 30, 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
Reconciliation of operating income (loss) to net cash provided										
(used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization expense Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds (Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory (Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in Judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in uncarned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in other postemployment benefits Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Sen-insurance 110g.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514,43
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:										
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0:00	0.0

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2024

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Custodial Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	490,567.72
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	490,567.72
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	490,567.72
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	490,567.72
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		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 GENERAL FUND

For the Fiscal Year Ended June 30, 2024

		Budgeted Amo	unts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	73,479.00	73,479.00 10,000.00	48,065.88 42,794.12	(25,413.12) 32,794.12	
State Sources	3300	26,394,710.00	25,681,747.75	25,859,825.90	178,078.15	
Local Sources:	2200	20,00 1,110100	20,001,71770	20,009,020190	170,070112	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	2,379,868.00	2,483,705.00	2,412,082.62	(71,622.38)	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,	2,579,000.00	2,105,705.00	2,112,002.02	(71,022.50)	
Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue Total Local Sources	3400	<u>496,103.53</u> 2,875,971.53	599,841.88 3,083,546.88	<u>497,514.74</u> 2,909,597.36	(102,327.14) (173,949.52)	
Total Revenues	3400	29,354,160.53	28,848,773.63	2,909,397.36	11,509.63	
EXPENDITURES		25,55 1,100.55	20,010,775.05	20,000,205.20	11,507.05	
Current:						
Instruction	5000	16,302,730.78	16,034,842.73	15,519,931.41	514,911.32	
Student Support Services	6100	1,023,983.90	1,025,792.75	1,044,536.26	(18,743.51)	
Instructional Media Services	6200	646,660.12	664,672.92	666,465.75	(1,792.83)	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	882,365.60 243,491.59	827,889.29 293,727.43	809,301.60 194,480.71	18,587.69 99,246.72	
Instructional Start Training Services	6500	234,124.55	328,302.89	326,157.27	2,145.62	
Board	7100	308,166.04	318,085.71	315,320,26	2,765.45	
General Administration	7200	275,235.64	343,070.92	324,068.29	19,002.63	
School Administration	7300	2,313,687.40	2,364,212.29	2,362,454.00	1,758.29	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500	397,956.25	436,524.12	429,779.17	6,744.95	
Food Services	7600	500.00	512.51	0.00	512.51	
Central Services Student Transportation Services	7700 7800	471,522.78	477,011.88 1,502,036.99	461,075.37 1,539,073.08	15,936.51 (37,036.09)	
Operation of Plant	7900	4,080,092.82	4,063,788.33	4,077,578.86	(13,790.53)	
Maintenance of Plant	8100	1,567,565.65	1,128,546.29	1,395,141.02	(266,594.73)	
Administrative Technology Services	8200	35,500.00	35,571.97	24,196.08	11,375.89	
Community Services	9100	2,991.44	2,991.44	212.11	2,779.33	
Debt Service: (Function 9200)						
Redemption of Principal	710	200,815.66	200,815.66	200,815.66	0.00	
Interest Due and Fees	720 730	30,512.34	30,512.34	<u>30,512.34</u> 0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay:	///			0.00	0.00	
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300		850,098.33	850,098.33	0.00	
Total Expenditures		30,675,518.63	30,929,006.79	30,571,197.57	357,809.22	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,321,358.10)	(2,080,233.16)	(1,710,914.31)	369,318.85	
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans Sale of Capital Assets	3720 3730			0.00	0.00 0.00	
Loss Recoveries	3740		42,331.78	53,853.69	11,521.91	
Proceeds of Forward Supply Contract	3760		72,331.70	0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760			0.00	0.00	
Transfers In	3600	1,344,033.00	1,805,524.23	1,616,118.51	(189,405.72)	
Transfers Out	9700	-, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,	0.00	0.00	
Total Other Financing Sources (Uses)		1,344,033.00	1,847,856.01	1,669,972.20	(177,883.81)	
SPECIAL ITEMS						
				0.00	0.00	
EXTRAORDINARY ITEMS						
EXTRAORDINARY ITEMS		20 (51 00	(000.055.10)	0.00	0.00	
Net Change in Fund Balances	2800	22,674.90	(232,377.15)	(40,942.11)	191,435.04	
EXTRAORDINARY ITEMS Net Change in Fund Balances Fund Balances, July 1, 2023 Adjustments to Fund Balances	2800 2891	22,674.90	(232,377.15)			

DISTRICT SCHOOL BOARD OF HOLMES COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2024

		Budgeted Amo	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	2100			0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	2,184,000.00	2,184,000.00	0.00 2,395,872.39	0.00 211,872.39
State Sources	3300	32,000.00	32,000.00	31,332.00	(668.00)
Local Sources:				í.	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes	3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,			0.00	0.00
Capital Projects	3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X	15,000.00	15,000.00	22,185.42	7,185.42
Impact Fees Other Local Revenue	3496	2,709.00	11,497.88	0.00 25,700.57	0.00 14,202.69
Total Local Sources	3400	17,709.00	26,497.88	47,885.99	21,388.11
Total Revenues		2,233,709.00	2,242,497.88	2,475,090.38	232,592.50
EXPENDITURES					
Current:					
Instruction	5000 6100			0.00	0.00
Student Support Services Instructional Media Services	6100			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board General Administration	7100			0.00	0.00
General Administration School Administration	7200 7300			0.00 0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	2,273,709.00	2,273,709.00	2,274,554.01	(845.01)
Central Services	7700			0.00	0.00
Student Transportation Services Operation of Plant	7800 7900			0.00 0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)	710			0.00	0.00
Redemption of Principal Interest	710 720			0.00 0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay Total Expenditures	9300	2,273,709.00	2,273,709.00	<u>17,103.18</u> 2,291,657.19	(17,103.18) (17,948.19)
Excess (Deficiency) of Revenues Over (Under) Expenditures		(40,000.00)	(31,211.12)	183,433,19	214,644.31
OTHER FINANCING SOURCES (USES)		(,)	(**,=====)	,	,
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00 0.00	0.00
Proceeds of Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760			0.00	0.00
Face Value of Refunding Bonds	3760			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00 0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	6 AA
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	┤────┤─	(40,000.00)	(31,211.12)	183,433.19	0.00 214,644.31
Fund Balances, July 1, 2023	2800	(10,000.00)	(51,211.12)	302,174.24	302,174.24
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2024	2700	(40,000.00)	(31,211.12)	485,607.43	516,818.55

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, 2024

[Budgeted Am	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		Ŭ			
Federal Direct Federal Through State and Local	3100 3200	1,984,580.93	3,211,602.30	0.00 2,572,389.73	0.00 (639.212.57)
State Sources	3300	1,904,300.93	5,211,002.50	2,572,589.75	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes	3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,			0.00	0.00
Capital Projects	3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	5400	1,984,580.93	3,211,602.30	2,572,389.73	(639,212.57)
EXPENDITURES		-,,,, -	-,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(***)===**)
Current:					
Instruction	5000	1,598,682.93	1,943,869.34	1,792,555.08	151,314.26
Student Support Services	6100		122,305.46	125,223.93	(2,918.47)
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	10,000.00 232,677.48	10,600.00 321,795.85	10,600.00 303,434.41	0.00 18,361.44
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	232,677.48 103,893.89	684,714.08	214,937.10	469,776.98
Instructional Staff Training Services	6500	105,075.07	11,000.00	11,257.00	(257.00)
Board	7100			0.00	0.00
General Administration	7200	4,825.59	70,653.29	69,114.93	1,538.36
School Administration	7300		6,459.00	6,445.26	13.74
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services Food Services	7500 7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800	34,501.04	14,412.46	13,029.20	1,383.26
Operation of Plant	7900		, , , , , , , , , , , , , , , , , , ,	0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200) 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
Capital Outlay:					
Facilities Acquisition and Construction Other Capital Outlay	7420 9300		25,792.82	0.00 25,792.82	0.00
Total Expenditures	9300	1,984,580.93	3,211,602.30	2,572,389.73	639,212.57
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00
Proceeds of Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760 3715			0.00 0.00	0.00
Premium on Refunding Bonds	3715			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)	2,00	0.00	0.00	0.00	0.00
SPECIAL ITEMS					
				0.00	0.00
EXTRAORDINARY ITEMS		T	T		-
Not Change in Fund Delances	+	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800			0.00	0.00
Adjustification of and balances					

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, 2024

			Variance with		
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	T tullio er	onginai	1 11111	Thiotanto	Toblate (Regulite)
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	4,664,459.25	4,677,137.25	3,250,129.67	(1,427,007.58)
State Sources	3300			0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3421, 3423 3412, 3421,			0.00	0.00
Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		4,664,459.25	4,677,137.25	3,250,129.67	(1,427,007.58)
Current:					
Instruction	5000	2,007,680.57	2,331,121.01	1,819,123.12	511,997.89
Student Support Services	6100	165,861.59	156,956.30	152,826.37	4,129.93
Instructional Media Services	6200	0.45	1,180.85	1,076.50	104.35
Instruction and Curriculum Development Services	6300	8,702.50	8,814.50	0.00	8,814.50
Instructional Staff Training Services	6400	137,407.15	172,246.70	89,960.15	82,286.55
Instruction-Related Technology	6500	167,165.14	125,646.77	110,574.72	15,072.05
Board General Administration	7100 7200	460,083.54	111,317.71	0.00 79,223.91	0.00 32,093.80
School Administration	7300	19,377.72	43,571.75	50,452.50	(6,880.75)
Facilities Acquisition and Construction	7410	19,07772	10,071170	0.00	0.00
Fiscal Services	7500		11,976.80	5,113.38	6,863.42
Food Services	7600	33,781.15	55,510.00	45,210.41	10,299.59
Central Services	7700	55,043.78	68,373.81	57,683.19	10,690.62
Student Transportation Services	7800	183,233.59	163,061.95	47,619.39	115,442.56
Operation of Plant	7900	58,069.88	84,612.27	72,595.18	12,017.09
Maintenance of Plant Administrative Technology Services	8100 8200	1,367,052.19	631,912.33	8,154.33 0.00	<u>623,758.00</u> 0.00
Community Services	9100	1,000.00	1,000.00	682.02	317.98
Debt Service: (Function 9200)	,	-,	-,		
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
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		709,834.50	709,834.50	0.00
Total Expenditures		4,664,459.25	4,677,137.25	3,250,129.67	1,427,007.58
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2024

June 30, 2024		-					
		Carrital Outlaw Dan d Jaman	Constant A st	Santiana 1011 14 8	Dublic Education	District	Capital Projects Funds
	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service
	Number	310	320	330	340	350	360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS	1110	0.00	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	3,531.92
Due From Budgetary Funds	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	3,531.92
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	3,531.92
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	290.12
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liabilit	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentag	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues Unavailable Revenues	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	290.12
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
Nonspendable:							
Inventory	2711 2712	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	3,241.80
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	3,241.80
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2741	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00	0.00	0.00	0.00	0.00	0.00 3,241.80
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00	5,241.80
Resources and Fund Balances	1	0.00	0.00	0.00	0.00	0.00	3,531.92

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2024

		Nonvoted Capital	Voted Capital	Other	ARRA Economic	Total Nonmajoı
	Account Number	Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Stimulus Capital Projects 399	Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	ivuiliber	370	300	390	377	Fuilds
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	342,669.64	0.00	342,669.64
Investments	1110	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment: Due From Other Agencies	1170 1220	0.00 779.80	0.00	0.00	0.00	0.00 4,311.72
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable Due From Internal Funds	1210 1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	11142	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00
Total Assets	1400	779.80	0.00	342,669.64	0.00	346,981.36
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 779.80	0.00	0.00 342,669.64	0.00	0.00 346,981.36
LIABILITIES, DEFERRED INFLOWS OF RESOURCES	1	119.00	0.00	542,009.04	0.00	540,701.50
AND FUND BALANCES						
LIABILITIES	2125	0.00	0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	110,439.60	0.00	110,729.72
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00 0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenues	2190 2410	0.00 0.00	0.00	0.00	0.00	0.00 0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	110,439.60	0.00	110,729.72
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivative Deferred Revenues	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	779.80	0.00	232,230.04	0.00	236,251.64
Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729 2720	779.80	0.00	232,230.04	0.00	236,251.64
Committed to:	2720	112.00	0100	252,250101	0.00	250,251101
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00 0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	27.41		A	A		A
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balances	2749 2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	779.80	0.00	232,230.04	0.00	236,251.64
Total Liabilities, Deferred Inflows of Resources and Fund Balances		770.00	0.00	242 660 64	0.00	246 001 26
resources and rund datances	L	779.80	0.00	342,669.64	0.00	346,981.36

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2024

Account Promotion Promotion Nummain and the second of				Total
Nombar000FindsASETS AD EXERCIONTE ON FRESOURCES ASETS AD Equivalents1100000ASETS AD Equivalents1100000Toss Receivable, Nri1101000000Accounts Receivable, Nri1101000000Interest Receivable, Nri1101000000Derem Older Agencies1200000000Derem Older Agencies1200000000Derem Older Agencies1200000000Derem Older Agencies1200000000Derem Older Agencies1200000000Derem Older Agencies1104000000Derem Older Agencies1100000000Derem Older Agencies1100000000Derem Older Agencies1100000000Derem Older Agencies1100000000Derem Older Agencies1100000000Derem Older Agencies1100000000Derem Older Agencies1200000000Derem Older Agencies1210000000Derem Ol			Permanent	Nonmajor
ASK: TS AND DEFERED OUTFLOWS OF RESOURCES		Account	Funds	
ASSET S Image: Control of the second of the se		Number		
Cah and Cab Egriculem 1110 0.00 342,664 M Investments 1120 0.00 0.00 Taxes Receivable, Neument 1131 0.00 0.00 Date From Oblery Agentis 1131 0.00 0.00 Date From Oblery Agentis 1141 0.00 0.00 Date From Didget Public 1141 0.00 0.00 Date From Didget Public 1141 0.00 0.00 Date From Interral Fueld 1142 0.00 0.00 Date From Interral Fueld 1142 0.00 0.00 Date From Interral Fueld 1142 0.00 0.00 Date From Didget Public 1140 0.00 0.00 Date From Didget Public 1140 0.00 0.00 Date From Didget Public 1400 0.00 0.00 Date From Didget Public 1400 0.00 0.00 Date From Didget Public 2.00 0.00 0.00 Date From Didget Public 2.10 0.00 0.00 Date Didg	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
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Other Postemployment Benefits Liabilit 2116 0.00 0.00 Indgments Payable 2130 0.00 0.00 Construction Contracts Payable 2140 0.00 0.00 Construction Contracts Payable 2150 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 Matured Bonds Payable 2190 0.00 0.00 Inserned Revenues 2410 0.00 0.00 Unavailable Revenues 2410 0.00 0.00 DefErred Inflows of ReSOURCES 0.00 0.00 0.00 Accumulated Indresses in Fair Value of Hedging Derivative 2610 0.00 0.00 Deferred Revenues 2711 0.00 0.00 0.00 PIND BALANCES 0.00 0.00 0.00 0.00 Premare Turing Principal 2711 0.00 0.00 0.00 Premare Turing Principal 2712 0.00 0.00 0.00 Restricted for: 2710 0.00 0.00 0.00	Due to Fiscal Agent	2240	0.00	0.00
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Capital Projects 2743 0.00 0.00 Permanent Fund 2744 0.00 0.00 Assigned for 2749 0.00 0.00 Assigned for 2749 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 Total Liabilities, Deferred Inflows of 2700 0.00 236,251.64				
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Total Fund Balances 2700 0.00 236,251.64 Total Liabilities, Deferred Inflows of <td></td> <td></td> <td></td> <td></td>				
Total Liabilities, Deferred Inflows of				
		2700	0.00	236,251.64

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
REVENUES	Number	510	520	550	540	550
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200 3300	0.00	0.00 0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,					
Operational Purposes	3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00	0.00 0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:	5000	0.00	0.00	0.00	0.00	0.00
Instruction Student Support Services	5000 6100	0.00	0.00 0.00	0.00	0.00	0.00
Instructional Media Services	6100	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board Concerned Administration	7100	0.00	0.00 0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7800 7900	0.00	0.00 0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal Interest	710 720	0.00	0.00 0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430 7440	0.00	0.00 0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00 0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00 0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00 0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	0.00 0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2024

		Capital Projects Funds				
		Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA Economic
	Account Number	Debt Service 360	Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Stimulus Capital Projects 399
REVENUES	Number	500	570	380	390	399
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	96,280.68	0.00	0.00	42,000.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	0.00	0.00	0.00	0.00	0.00
Operational Purposes	3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3421, 3423	0.00	972,331.51	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		211.96	27,466.97	0.00	12,062.98	0.00
Total Local Sources	3400	211.96	999,798.48	0.00	12,062.98	0.00
Total Revenues		96,492.64	999,798.48	0.00	54,062.98	0.00
EXPENDITURES						
Current:	5000	0.00	0.00	0.00	0.00	0.00
Instruction Student Support Services	5000 6100	0.00	0.00 0.00	0.00	0.00	0.00
Instructional Media Services	6100	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600 7700	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	113.37	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	2500	113.37	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		96,379.27	999,798.48	0.00	54,062.98	0.00
OTHER FINANCING SOURCES (USES)			, i i i i i i i i i i i i i i i i i i i		,	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00 (100,027.60)	0.00 (1,474,090.91)	0.00	0.00 (42,000.00)	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	(100,027.60) (100,027.60)	(1,474,090.91) (1,474,090.91)	0.00	(42,000.00)	0.00
SPECIAL ITEMS	+ +	(100,027.00)	(1,474,090.91)	0.00	(42,000.00)	0.00
51 ECIAE ITEWIO		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	1	0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00	0.0
Net Change in Fund Balances	1 1	(3,648.33)	(474,292.43)	0.00	12,062.98	0.00
Fund Balances, July 1, 2023	2800	6,890.13	475,072.23	0.00	220,167.06	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	3,241.80	779.80	0.00	232,230.04	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2024

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES	1	
Federal Direct	3100	0.00
Federal Through State and Local State Sources	3200 3300	0.00 138,280.68
Local Sources:	5500	156,200.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	
Operational Purposes	3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00
Capital Projects	3421, 3423	972,331.51
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees Other Local Revenue	3496	0.00 39,741.91
Total Local Sources	3400	1,012,073.42
Total Revenues		1,150,354.10
EXPENDITURES Current: Instruction	5000	0.00
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	0.00
Instruction-Related Technology Board	6500 7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services Food Services	7500 7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Service: Community Services	8200 9100	0.00
Debt Service: (Function 9200)	7100	0.00
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees Other Debt Service	730 791	113.37
Capital Outlay:	/91	0.00
Facilities Acquisition and Construction	7420	0.00
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax Other Capital Outlay	7440 9300	0.00
Total Expenditures	9300	113.37
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		1,150,240.73
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans Sale of Capital Assets	3720 3730	0.00
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreement:	3794	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00
Transfers In	3600	0.00
Transfers Out	9700	(1,616,118.51)
Total Other Financing Sources (Uses) SPECIAL ITEMS		(1,616,118.51)
EXTRAORDINARY ITEMS		0.00
Net Change in Fund Balances	+	0.00 (465,877.78)
Fund Balances, July 1, 2023	2800	702,129.42
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2024	2700	236,251.64

		Permanent	Total Nonmajor
	Account Number	Funds 000	Governmental Funds
REVENUES	2100	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00
State Sources	3300	0.00	138,280.68
Local Sources:	2411 2414		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	972,331.51
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00	0.00 39,741.91
Total Local Sources	3400	0.00	1,012,073.42
Total Revenues		0.00	1,150,354.10
EXPENDITURES Current:			
Instruction	5000	0.00	0.00
Student Support Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration School Administration	7200 7300	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	0.00
Central Services Student Transportation Services	7700 7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Service:	8200	0.00	0.00
Community Service: Debt Service: (Function 9200)	9100	0.00	0.00
Redemption of Principal	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730 791	0.00	113.37
Other Debt Service Capital Outlay:	/91	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00 113.37
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,150,240.73
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Accoun	3760 3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	(1,616,118.51) (1,616,118.51)
SPECIAL ITEMS			
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances	+ +	0.00	(465,877.78)
Fund Balances, July 1, 2023	2800	0.00	702,129.42
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	236,251.64

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2024

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
Current assets:									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46	1,622,836.46
Investments Accounts Receivable, Net	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1151	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00
Total current assets	1230	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46	1,622,836.46
Noncurrent assets:		0.00	0.00	0.00	0.00	0.00	0.00	1,022,050.10	1,022,050.10
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430 1410	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment Accumulated Depreciation	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software Accumulated Amortization	1382 1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46	1,622,836.46
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current liabilities:									
Cash Overdraft	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Pension Liability	2161 2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term liabilities: Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2313	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46	1,622,836.46
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46 1,622,836.46	1,622,836.46 1,622,836.46
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	1,022,030.40	1,022,830.46
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION Nat Investment in Comital Accests	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets Restricted for	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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, 2024

Number	711					Consortium Programs	Other Internal Service	Total Internal
	/11	712	713	714	715	731	791	Service Funds
3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	57,514,43	57,514.43
	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)	(57,514.43)
3430	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	57,514,43	57,514.43
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9700	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								0.00
2880								1,565,322.03
								(1,565,322.03)
								0.00
	3482 3484 3489 100 200 300 400 500 600 780 3430 3440 3430 3440 3495 3740 3780 790 810 3600	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$

The notes to financial statements are an integral part of this statement ESE 145

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2024

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Cash and cash equivalents - July 1, 2023	0.00	0.00	0.00	0.00	0.00	0.00	1,565,322.03	1,565,322.03
Cash and cash equivalents - June 30, 2024 Reconciliation of operating income (loss) to net cash provided	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46	1,622,836.46
(used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)	(57,514.43)
Adjustments to reconcile operating income (loss) to net cash	0.00	0.00	0.00	0.00	0.00	0.00	(51,514.45)	(57,514,45)
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable (Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due nom insurer (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in saids ax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00 57,514.43	57,514.43
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:					5100	5100	0.00	0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS June 30, 2024

	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	
	Number	891	89X	89X	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	1110	490,567.72	0.00	0.00	490,567.72
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		490,567.72	0.00	0.00	490,567.72
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	490,567.72	0.00	0.00	490,567.72
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		490,567.72	0.00	0.00	490,567.72
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

ESE 145

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, 2024

Email completed form to: OFFRSubmissions@fldoe.org

Mail completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

PAGE NUMBER <u>FDOE</u>

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

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, <u>2024</u>, 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 <u>September 10, 2024</u> (date).

a Signature of District School Superintendent

9/10/24 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, 2024

For the Fiscal Year Ended June 30, 2024		Fund 100
REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	48,065.88
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	48,065.88
Federal Through State and Local: Medicaid	3202	42,794.12
National Forest Funds	3255	42,794.12
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	42,794.12
State:		
Florida Education Finance Program (FEFP)	3310	22,046,617.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives Adults with Disabilities	3317	
CO&DS Withheld for Administrative Expenditure	3318	1 427 27
Diagnostic and Learning Resources Centers	3335	1,427.37
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	209,250.00
State Forest Funds	3342	207,250.00
State Forest Funds State License Tax	3343	13,746.43
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	2,817,065.00
Florida School Recognition Funds	3361	275,936.00
Voluntary Prekindergarten Program	3371	221,822.34
Preschool Projects	3372	
Other State:	2272	
Reading Programs Full-Service Schools Program	3373	
State Through Local	3378	
Other Miscellaneous State Revenues	3399	273,961.76
Total State	3300	25,859,825.90
Local:	5500	23,037,023.70
Required Local Effort and Nonvoted Operating Tax	3411	2,412,082.62
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	77,218.71
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments Gifts, Grants and Bequests	3433 3440	
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees Other Fees:	3469	
Preschool Program Fees	3471	74,690.00
Prekindergarten Early Intervention Fees	3472	,070.00
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	51,641.67
Sale of Junk	3493	4,403.60
Receipt of Federal Indirect Cost Rate	3494	180,971.48
Other Miscellaneous Local Sources	3495	101,116.28
Refunds of Prior Year's Expenditures	3497	7,398.00
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	75.00
Total Local	3400	2,909,597.36
Total Revenues	3000	28,860,283.26

For the Fiscal Year Ended June 30, 2024									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
Commente		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	10,776,910.33	3,612,335.51	389,401.33	178.48	235,450.95	4,832.95	500,821.86	15,519,931.41
Student Support Services	6100	717,676.71	231,098.09	94,659.20		1,009.26		93.00	1,044,536.26
Instructional Media Services	6200	430,185.37	160,113.52	48,364.27		8,242.79	15,746.80	3,813.00	666,465.75
Instruction and Curriculum Development Services	6300	612,456.76	189,390.27	7,454.57					809,301.60
Instructional Staff Training Services	6400	97,949.17	43,580.21	45,825.97		1,027.23	209.00	5,889.13	194,480.71
Instruction-Related Technology	6500	171,183.28	58,579.60	7,515.98		345.37	88,533.04		326,157.27
Board	7100	161,200.00	107,792.70	20,437.09		123.47		25,767.00	315,320.26
General Administration	7200	164,175.00	103,466.52	44,460.48		2,621.49	100.99	9,243.81	324,068.29
School Administration	7300	1,660,576.46	676,500.18	4,242.50		14,298.75	5,213.31	1,622.80	2,362,454.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	248,475.28	90,181.30	84,535.99		3,454.11	1,139.33	1,993.16	429,779.17
Food Services	7600								0.00
Central Services	7700	235,578.66	90,590.16	99,164.17		9,653.82	189.97	25,898.59	461,075.37
Student Transportation Services	7800	759,460.61	286,891.96	38,857.87	270,470.88	169,418.80	0.00	13,972.96	1,539,073.08
Operation of Plant	7900	682,844.80	468,729.25	1,625,206.92	1,184,343.49	81,153.72	844.43	34,456.25	4,077,578.86
Maintenance of Plant	8100	499,933.18	197,568.81	412,937.02	419.21	231,370.46	51,984.84	927.50	1,395,141.02
Administrative Technology Services	8200			23,874.21				321.87	24,196.08
Community Services	9100					212.11			212.11
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						850,098.33		850,098.33
Debt Service: (Function 9200)									
Redemption of Principal	710							200,815.66	200,815.66
Interest	720							30,512.34	30,512.34
Total Expenditures		17,218,605.61	6,316,818.08	2,946,937.57	1,455,412.06	758,382.33	1,018,892.99	856,148.93	30,571,197.57
Excess (Deficiency) of Revenues Over Expenditures									(1,710,914.31)

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, 2024 Exhibit K-1

FDOE Page 2 Fund 100

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, 2024

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

For the Fiscal Year Ended June 30, 2024		FDOE Page 3 Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	53,853.69
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,616,118.51
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,616,118.51
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		1,669,972.20
Net Change In Fund Balance		(40,942.11)
Fund Balance, July 1, 2023	2800	1,308,154.47
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	162,715.44
Restricted Fund Balance	2720	93,664.43
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	1,010,832.49
Total Fund Balances, June 30, 2024	2700	1,267,212.36

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, 2024

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

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	1,617,405.72
School Breakfast Reimbursement	3262	494,464.14
Afterschool Snack Reimbursement	3263	15,025.14
Child Care Food Program	3264	
USDA-Donated Commodities	3265	157,002.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	27,645.57
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	84,329.82
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,395,872.39
State:		
School Breakfast Supplement	3337	14,535.00
School Lunch Supplement	3338	16,797.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	31,332.00
Local:		
Interest on Investments	3431	15,355.77
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,205.90
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	20,646.17
Student and Adult á la Carte Fees	3454	333.35
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	1,555.92
Refunds of Prior Year's Expenditures	3497	8,788.88
Total Local	3400	47,885.99
Total Revenues	3000	2,475,090.38

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, 2024

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2024		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	637,811.99
Employee Benefits	200	304,595.90
Purchased Services	300	62,899.84
Energy Services	400	
Materials and Supplies	500	1,173,892.51
Capital Outlay	600	8,735.95
Other	700	86,617.82
Other Capital Outlay (Function 9300)	600	17,103.18
Total Expenditures		2,291,657.19
Excess (Deficiency) of Revenues Over Expenditures		183,433.19
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		183,433.19
Fund Balance, July 1, 2023	2800	302,174.24
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	485,607.43
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2024	2700	485,607.43

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, 2024

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

REVENUES	Account	
Federal Direct:	Number	
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		0.00
Career and Technical Education	3201	88,785.23
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	865,233.95
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,322,001.69
Teacher and Principal Training and Recruiting - Title II, Part A	3225	148,904.04
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	147,464.82
Total Federal Through State and Local	3200	2,572,389.73
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	2,572,389.73

EXPENDITURES

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

Account

Number

2700

0.00

100

Salaries

200

Employee Benefits

For the Fiscal Year Ended June 30, 2024

Total Fund Balances, June 30, 2024

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Exhibit K-3
FDOE Page 7
Fund 420
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	/00	000	000
Totals	Other	Capital Outlay	
1,792,555.08	56,149.83	64,749.53	
125,223.93			
10,600.00			
303,434.41	375.00		
214,937.10	13,729.59		
11,257.00			
0.00			
69,114.93	69,114.93		
6,445.26			
0.00			

700

Current:						11	,		
Instruction	5000	1,009,208.48	387,294.91	215,666.38		59,485.95	64,749.53	56,149.83	1,792,555.08
Student Support Services	6100			105,264.44		19,959.49			125,223.93
Instructional Media Services	6200			10,600.00					10,600.00
Instruction and Curriculum Development Services	6300	157,674.92	53,523.02	90,391.38		1,470.09		375.00	303,434.41
Instructional Staff Training Services	6400	124,878.00	23,113.68	52,348.48		867.35		13,729.59	214,937.10
Instruction-Related Technology	6500			11,257.00					11,257.00
Board	7100								0.00
General Administration	7200							69,114.93	69,114.93
School Administration	7300	6,000.00	445.26						6,445.26
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			13,029.20					13,029.20
Operation of Plant	7900			15,029,120					0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						25,792.82		25,792.82
Total Expenditures	,,,,,,	1,297,761.40	464,376.87	498,556.88	0.00	81,782.88	90,542.35	139,369.35	2,572,389.73
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account				<u>x</u>				
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
	3730								
Loss Recoveries	3740								
Loss Recoveries									
Loss Recoveries Transfers In:	3740								
Loss Recoveries Transfers In: From General Fund	3740 3610								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3740 3610 3620 3630								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3740 3610 3620 3630 3650								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3740 3610 3620 3630 3650 3660								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3740 3610 3620 3630 3650 3660 3660 3670								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3650 3660 3660 3670 3690 3600	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers Jun	3740 3610 3620 3630 3650 3660 3660 3690 3600 910								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3740 3610 3620 3630 3650 3650 3660 3670 3690 3690 3600 910 920 930								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In Transfers Unt: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3740 3610 3620 3630 3650 3660 3660 3690 3690 3600 910 920 930 930								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds	3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 3600 910 920 930 950 950								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds Prom Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To bebt Service Funds To the General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 910 920 920 930 950 950 960								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permate Funds To Debt Service Funds To To the General Fund To Perjects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3660 3660 3670 3690 910 920 930 950 960 970 990								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 910 920 920 930 950 950 960	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 910 920 930 950 960 970 990	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Projects Funds To Capital Projects Funds To Permanent Funds To Petrasent Funds To To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Pertuanent Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023	3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 950 950 970 990 9700 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To To Petroget Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Out To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To La Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance	3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund Prom Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To the General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Fund To Perturn Projects Funds To Internal Service Funds To To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Tatal Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance:	3740 3610 3620 3650 3650 3660 3660 3660 910 920 920 930 950 950 950 960 970 970 9700 2800 2891	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To the General Fund To Capital Projects Funds To Capital Project Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Fund To Permanent Funds To To the General Fund To Perjoets Funds To To Enterprise Funds To To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance Fund Balance Fund Balance Nonspendable Fund Balance	3740 3610 3620 3650 3650 3660 3660 3660 910 920 930 950 950 960 970 970 920 930 950 960 970 920 930 950 960 970 920 970 920 930 920 930 950 940 950 950 950 950 950 950 950 95	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To bebt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Fund To Permanent Funds To To the General Fund To Pobt Service Funds To Capital Projects Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance Nonspendable Fund Balance Nonspendable Fund Balance	3740 3610 3620 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970 2800 2891 2710 2720	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Permanent Funds To Permanent Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance	3740 3610 3620 3630 3650 3660 3670 3690 3690 910 920 930 950 960 970 2800 2891 2710 2720 2730	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To bebt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Fund To Permanent Funds To To the General Fund To Pobt Service Funds To Capital Projects Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance Nonspendable Fund Balance Nonspendable Fund Balance	3740 3610 3620 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970 2800 2891 2710 2720	0.00							

300 Purchased

Services

400

Energy Services

500

Materials

and Supplies

600

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

For the Fiscal Year Ended June 30, 2024

REVENUES	Account	Elem. & Sec. School Emergency Relief (ESSER)	Other CARES Act Relief Fund (Including GEER)	Elem. & Sec. School Emergency Relief (ESSER II)	Other CRRSA Act Relief Fund (Including GEER II)	Elem. & Sec. School Emergency Relief (ESSER III)	Other ARP Act Relief Fund	Totals
	Number	441	442	443	444	445	446	
Federal Direct: Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271			52,478.24		3,196,008.66	1,642.77	3,250,129.67
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	52,478.24	0.00	3,196,008.66	1,642.77	3,250,129.67
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	52,478.24	0.00	3,196,008.66	1,642.77	3,250,129.67

Exhibit K-4 DOE Page 8

	Account	100	200	300	400	500	600	700	FDOE Page Fund 44
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Sumplies	Capital Outlay	Other	Totals
'urrent:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Ouler	
Instruction	5000								0.00
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								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200							1	0.0
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
and CHANGES IN FUND BALANCES	Number								
and CHANGES IN FUND BALANCES .oans iale of Capital Assets .oss Recoveries	Number 3720								
and CHANGES IN FUND BALANCES .oans Sale of Capital Assets .oss Recoveries <i>Transfers In</i> :	Number 3720 3730 3740								
and CHANGES IN FUND BALANCES .oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund	Number 3720 3730 3740 3610								
and CHANGES IN FUND BALANCES .oans Sale of Capital Assets .oss Recoveries <i>Transfers In:</i> From General Fund From Debt Service Funds	Number 3720 3730 3740 3610 3620								
and CHANGES IN FUND BALANCES coans sale of Capital Assets coss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630								
and CHANGES IN FUND BALANCES coans coans sale of Capital Assets coas Recoveries rransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650								
and CHANGES IN FUND BALANCES coans coans sale of Capital Assets coase Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660								
and CHANGES IN FUND BALANCES oans ale of Capital Assets asse Recoveries ransfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
and CHANGES IN FUND BALANCES coans coans sale of Capital Assets coase Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660								
and CHANGES IN FUND BALANCES coans c	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
and CHANGES IN FUND BALANCES coans c	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600								
and CHANGES IN FUND BALANCES oans coans solution oand coans solution oand coans solution obset s	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910	0.00							
and CHANGES IN FUND BALANCES oans oans sale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920								
and CHANGES IN FUND BALANCES oans oans sale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Detmanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930								
and CHANGES IN FUND BALANCES oans oans sale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Detropiets Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In 'ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950								
and CHANGES IN FUND BALANCES oans oans sale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3690 3600 910 920 930 950 960								
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Debt Service Funds Interfund From Internal Service Funds Total Transfers In Total Transfers In Total Fund To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970								
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oss Recoveries "ransfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds To Lapital Projects Funds Interfund To Debt Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3600 910 920 930 950 960 970 990								
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Permanent Funds From Internal Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund I	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
and CHANGES IN FUND BALANCES oans oans lale of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Permanent Funds From Internal Service Funds Interfund To Internal Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund Int	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3600 910 920 930 950 960 970 990	0.00							
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds From Opermanent Funds From Permanent Funds From Interral Service Funds Total Transfers In Tansfers In Total Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Debt Service Funds Interfund To Internal Service Funds Interfund Interf	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund Internal Service Funds	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 9700 9700 2800	0.00							
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In 'ransfers Out: (function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Other Financing Sources (Uses) Total Other	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
and CHANGES IN FUND BALANCES onns onns ale of Capital Assets oss Recoveries "ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds To tal Transfers In To Debt Service Funds Interfund	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
and CHANGES IN FUND BALANCES oans oans ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Lapital Projects Funds Interfund To Debt Service Funds To Internal Service Funds To Inte	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710	0.00							
and CHANGES IN FUND BALANCES onns onns solate of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Dept Service Funds Interfund From Permanent Funds From Internal Service Funds Interfund To Debt Service Funds To the General Fund To Debt Service Funds Interfund To Internal Service Funds Interfund Interfund To Internal Service Funds Interfund Interf	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							
and CHANGES IN FUND BALANCES oans oans iale of Capital Assets oass Recoveries 'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In 'ransfers In	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730	0.00							
and CHANGES IN FUND BALANCES onns onns solate of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds Interfund From Dept Service Funds Interfund From Permanent Funds From Internal Service Funds Interfund To Debt Service Funds To the General Fund To Debt Service Funds Interfund To Internal Service Funds Interfund Interfund To Internal Service Funds Interfund Interf	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							

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

Exhibit K-4

Fund 442 100 200 300 400 500 600 700 Account EXPENDITURES Materials Totals Employee Purchased Energy Capital Number Salaries Benefits Services Services and Supplies Outlay Other Current: Instruction 5000 0.00 Student Support Services 6100 0.00 6200 0.00 Instructional Media Services 0.00 Instruction and Curriculum Development Services 6300 6400 0.00 Instructional Staff Training Services Instruction-Related Technolog 6500 0.00 7100 0.00 Board 0.00 General Administration 7200 School Administration 7300 0.00 Facilities Acquisition and Construction 7410 0.00 7500 0.00 Fiscal Services 0.00 Food Services 7600 Central Services 7700 0.00 0.00 Student Transportation Services 7800 Operation of Plant 7900 0.00 0.00 Maintenance of Plant 8100 Administrative Technology Services 8200 0.00 9100 0.00 Community Services Capital Outlay: Facilities Acquisition and Construction 7420 0.00 9300 0.00 Other Capital Outlay 0.00 Total Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) Account and CHANGES IN FUND BALANCES Number 3720 oans Sale of Capital Assets 3730 3740 Loss Recoveries Fransfers In: 3610 From General Fund 3620 From Debt Service Funds 3630 From Capital Projects Funds Interfund 3650 3660 From Permanent Funds 3670 From Internal Service Funds 3690 From Enterprise Funds 3600 0.00 Total Transfers In Transfers Out: (Function 9700) To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 950 Interfund 960 To Permanent Funds To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 0.00 Net Change in Fund Balance 2800 Fund Balance, July 1, 2023 2891 Adjustments to Fund Balance Ending Fund Balance: 2710 Nonspendable Fund Balance Restricted Fund Balance 2720 2730 Committed Fund Balance

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Assigned Fund Balance

Unassigned Fund Balance Total Fund Balances, June 30, 2024

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER For the Fiscal Year Ended June 30, 2024

> 2740 2750

> 2700

0.00

Exhibit K-4 FDOE Page 10

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	6.1. i.e.	Employee	Purchased	Energy	Materials	Capital	01	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000					24,688.86			24,688.3
Student Support Services	6100					- ,,			0.0
Instructional Media Services	6200								0.
Instruction and Curriculum Development Services	6300								0.
Instructional Staff Training Services	6400	25,081.29	1,918.71						27,000.0
Instruction-Related Technology	6500								0.
Board	7100								0.
General Administration	7200							789.38	789.
School Administration	7300								0.
Facilities Acquisition and Construction	7410								0.
Fiscal Services	7500								0.
Food Services	7600								0.
Central Services	7700								0.
Student Transportation Services	7800								0.
Operation of Plant	7900								0.
Maintenance of Plant	8100								0.
Administrative Technology Services	8200								0.
Community Services	9100								0.
Capital Outlay:	,100								0.
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.
otal Expenditures		25,081.29	1,918.71	0.00	0.00	24,688.86	0.00	789.38	52,478.
xcess (Deficiency) of Revenues over Expenditures									0.
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
Dans	3720								
ale of Capital Assets	3730								
oss Recoveries	3740								
	5740								
From General Fund	3610								
From General Fund From Debt Service Funds	3610 3620								
From General Fund From Debt Service Funds From Capital Projects Funds	3610 3620 3630								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3660 3670								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3670 3690								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Tot	3610 3620 3630 3650 3660 3660 3670	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Enterprise Funds Trom Enterprise Funds Total Transfers In Fransfers In Fransfers Out: (Function 9700)	3610 3620 3630 3650 3660 3660 3670 3690 3600	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers In Tansfers In Tansfers In Total (: (Function 9700) To the General Fund	3610 3620 3630 3650 3660 3670 3670 3690	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Enterprise Funds Total Transfers In Tansfers In Tansfers In Total Cansfers In Total Cansfers In Total Cansfers In Total Service Funds To Debt Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Trom Interprise Funds Total Transfers In: Transfers In: Transfers In: To the General Fund To Debt Service Funds To Capital Projects Funds	3610 3620 3630 3650 3660 3670 3690 3600 910	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Tota General Fund To Debt Service Funds To Capital Projects Funds Interfund	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Tota General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Construction 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 920 930 950 950 960	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Ton Service Funds To Debt Service Funds To Debt Service Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Debt Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 930 950 960 970 990	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 930 950 960 970 990	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Fund: To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Langers Out Total Transfers Out Total T	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 950 950 950 970 970	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2023	3610 3620 3630 3650 3660 3670 3690 910 920 930 920 930 950 950 960 970 970 990 9700	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Interprise Funds Total Transfers In Tansfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Funds Total Transfers Out Total Transfe	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 950 950 950 970 970	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Funds Total Transfers Out Total Transfers Funds Total Transfers Out	3610 3620 3630 3650 3660 3670 3690 910 920 930 920 930 950 950 960 970 970 990 9700	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total Transfer	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Lapital Projects Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Se	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Ital Transfers Out To Internal Service Funds Ital Tansfers Out Ital Balance, July 1, 2023 djustments to Fund Balance Inding Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Otal Transfers Out Otal Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2023 djustments to Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							

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, 2024	Account	100	200	300	400	500	600	700	Fund 4
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital	21	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								0.0
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
	6300								0.0
Instruction and Curriculum Development Services	6400								0.0
Instructional Staff Training Services									0.0
Instruction-Related Technology	6500								
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410							+	0.0
Fiscal Services	7500			-				+ +	0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800							┨─────┤	0.0
Operation of Plant	7900							<u> </u>	0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account								
	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
		0.00							
Net Change in Fund Balance		0.00							
	2800								
Fund Balance, July 1, 2023	2800 2891								
Fund Balance, July 1, 2023 Adjustments to Fund Balance									
Fund Balance, July 1, 2023 Adjustments to Fund Balance									
Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance:	2891								
Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	2891 2710								
Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	2891 2710 2720								
Restricted Fund Balance Committed Fund Balance	2891 2710 2720 2730								

Total Fund Balances, June 30, 2024

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II

2700

0.00

Exhibit K-4 FDOE Page 12

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Total Fund Balances, June 30, 2024

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, 2024

2700

0.00

Exhibit K-4 FDOE Page 13 Fund 445

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
lurrent:		Salaries	Benefits	Services	Services	and Suppries	Outlay	Other	
Instruction	5000	685,363.19	131,489.42	291,390.98		483,401.47	73,972.36	128,654.86	1,794,272
Student Support Services	6100	55,617.44	15,316.20	77,858.96		4,033.77			152,826.
Instructional Media Services	6200	1,000.00	76.50						1,076
Instruction and Curriculum Development Services	6300								0
Instructional Staff Training Services	6400	8,200.00	878.02	44,788.99				8,344.54	62,211.
Instruction-Related Technology	6500	2,200.00	168.30	86,664.82			21,541.60		110,574.
Board	7100								0.
General Administration	7200	500.00	38.25					77,846.11	78,384.
School Administration	7300	43,506.75	4,945.75					2,000.00	50,452
Facilities Acquisition and Construction	7410	10,000170	1,715115					2,000,00	0
Fiscal Services	7500	4,750.00	363.38						5,113
Food Services	7600	39,307.70	5,902.71						45,210
Central Services	7000	44,372.55	13,310.64						57,683
	7800	33,860.00	5,002.39		8,757.00				47,619
Student Transportation Services	7900	20,815.00	2,530.18	48,750.00	8,737.00			500.00	72,595
Operation of Plant		7,050.00	2,530.18	48,700.00			565.00	500.00	72,595
Maintenance of Plant	8100	7,050.00	539.33				565.00		
Administrative Technology Services	8200								0.
Community Services Capital Outlay:	9100								0.
Facilities Acquisition and Construction	7420								0.
Other Capital Outlay	9300						709,834.50		709,834.
Total Expenditures		946,542.63	180,561.07	549,453.75	8,757.00	487,435.24	805,913.46	217,345.51	3,196,008.
Excess (Deficiency) of Revenues over Expenditures		7100112105	100,501107	510,105115	0,151100	101,15121	0003915110	2110101	0
OTHER FINANCING SOURCES (USES)	Account								0.
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2023	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
		i							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

STATEMENT OF REVENUES OF REVENUES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUNE

Exhibit K-4 FDOE Page 14

EVDENDITUDES	Account	100	200 Employee	300 Purchagad	400 Energy	500 Materials	600 Capital	700	Tatala
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000					161.98			161.9
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400			748.60					748.0
Instruction-Related Technology	6500								0.
Board	7100								0.
General Administration	7200							50.17	50.
School Administration	7300								0
Facilities Acquisition and Construction	7410								0.
Fiscal Services	7500								0
Food Services	7600								0
Central Services	7700								0
Student Transportation Services	7800								0
Operation of Plant	7900								0.
Maintenance of Plant	8100					İ			0
Administrative Technology Services	8200								0.
Community Services	9100			682.02					682.
Capital Outlay:	2100			062.02					082.
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.
Fotal Expenditures		0.00	0.00	1,430.62	0.00	161.98	0.0	00 50.17	1,642.7
Excess (Deficiency) of Revenues over Expenditures									0.
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
and CHANGES IN FUND BALANCES	Number 3720								
Loans									
	3720								
oons Sale of Capital Assets Loss Recoveries Transfers In:	3720 3730 3740								
oons Sale of Capital Assets Loss Recoveries Transfers In:	3720 3730								
.coans Sale of Capital Assets .coss Recoveries	3720 3730 3740								
oans Sale of Capital Assets Loss Recoveries Fransfers In: From General Fund	3720 3730 3740 3610								
oans Sale of Capital Assets Loss Recoveries Fransfers In: From General Fund From Debt Service Funds	3720 3730 3740 3610 3620								
oans Sale of Capital Assets oss Recoveries Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3720 3730 3740 3610 3620 3630								
oans Sale of Capital Assets .oss Recoveries <i>Fransfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3630 3650								
oans Sale of Capital Assets .oss Recoveries <i>Transfers In</i> : From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3720 3730 3740 3610 3620 3630 3650 3660								
oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	3720 3730 3740 3610 3620 3630 3650 3660 3670	0.00							
oans Sale of Capital Assets Sale of Capital Assets Coss Recoveries Fransfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds From Enterprise Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600	0.00							
oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600 910	0.00							
oans Sale of Capital Assets Sale of Capital Assets Soss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund	3720 3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3690 3600 910 920	0.00							
oans oans oans oans oass Recoveries rangfers In: From Capital Assets Interfund From Debt Service Funds Interfund From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds To Debt Service Funds	3720 3730 3740 3610 3620 3650 3650 3660 3660 3670 3690 3690 3600 910 920 930	0.00							
oans Sale of Capital Assets Sale of Capital Assets Sons Recoveries Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Fransfers In Fransfers Out: (Function 9700)	3720 3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3690 3600 910 920	0.00							
oans iale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3650 3650 3660 3660 3670 3690 3690 3600 910 920 930								
oans Sale of Capital Assets Sale of Capital Assets Sale of Capital Assets Sos Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950	0.00							
oans Sale of Capital Assets Sale of Capital Assets Coss Recoveries From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950 960	0.00							
oans Sale of Capital Assets Sale of Capital Assets Sons Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
oans Sale of Capital Assets Sale of Capital Assets Sons Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990								
oans iale of Capital Assets ioss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Tansfers In To Legneral Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Latransent Funds To Internal Service Funds Tot Int	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
oans Sale of Capital Assets Sale of Capital Assets Source Support Supp	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
oans iale of Capital Assetsoss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
oans Sale of Capital Assets Sale of Capital Assets Coss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers Out Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Hanafer Service Funds Interfund Interfund Interfund Interfund Interfund Internal Service Funds Interfund Interfu	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 9700 2800	0.00							
oans iale of Capital Assets oss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Content Service Funds Total Transfers Out Content Service Funds Total Transfers Funds Total Transfers Funds Total Transfers Funds Total Transfers Funds Content Fund Balance Content Fund Balance Fund Balance: Fu	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 9700 2800	0.00							
oans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Deapital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
Joans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers Out: To bebt Service Funds To the General Fund To Capital Projects Funds Interfund To Debt Service Funds To Lot Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Xet Change in Fund Balance Fund Balance, July 1, 2023 Ajustuments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance <td>3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
oans ale of Capital Assets oss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Total Transfers In To Peters Funds To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds Interfund To Internal Service Funds Total Transfers Out Cotal Other Financing Sources (Uses) iet Change in Fund Balance Inding Fund Balance Restricted Fund Balance Committed Fund Balance	3720 3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
oans Sale of Capital Assets Sale of Capital Assets Severies Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Fotal Other Financing Sources (Uses) Set Change in Fund Balance Sum Balance, July 1, 2023 Mojustments to Fund Balance Restricted Fund Balance Restricted Fund Balance	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 9700 2800 2891 2710 2720 2730	0.00							

REVENUES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2024

Account Number

REVENUES	Number								
Federal Through State and Local:									
Federal Through Local	3280		-						
Miscellaneous Federal Through State	3299		_						
Total Federal Through State and Local	3200	0.00	_						
State: Other Miscellaneous State Revenues	3399								
Local:	2421								
Interest on Investments Gain on Sale of Investments	3431 3432		+						
Net Increase (Decrease) in Fair Value of Investments	3432		+						
Gifts, Grants and Bequests	3440		+						
Other Miscellaneous Local Sources	3495		-						
Total Local	3400	0.00	-						
Total Revenues	3000	0.00	7						
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current: Instruction	5000								0.00
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								0.00
Instruction-Related Technology	6500								0.00
Board									0.00
	7100 7200								0.00
General Administration School Administration									
	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								
Control On down	7100								0.00
Capital Outlay:									
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay		200	0.00	000	0.00			0.00	0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures	7420	0.00	0.00	0.00	0.00	0.00	0.00	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures	7420 9300	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures	7420	0.00	0.00	.0.0	0.00	0.00	0.0	D 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries	7420 9300 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOLIRCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:	7420 9300 Account Number 3740	0.00	0.00	0.00	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	7420 9300 Account Number	0.00	0.0	0.00	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	7420 9300 Account Number 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.0	D 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds From Capital Projects Funds	7420 9300 Account Number 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	7420 9300 Account Number 3740 3610 3620		0.00	0.00	0.00	0.00	0.00	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds From Capital Projects Funds	7420 9300 Account Number 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds Interfund	7420 9300 Account Number 3740 36610 36620 3630 3650		0.00	0.00	0.00	0.00	0.0	D 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOLIRCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3660		0.00	0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOLIRCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In	7420 9300 Account Number 3740 3610 3620 3630 3650 3660 3660	0.00		0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN PUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds From Enterprise Funds Total Transfers In Transfers In Transfers In From Streiger Inds Total Transfers In Transfers Out: (Function 9700)	7420 9300 Account Number 3740 3610 3650 3650 3660 3660 3660 3660			0.0	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	7420 9300 Account Number 3740 3610 3650 3650 3650 3660 3660 3660 3660 910			0.00	0.00	0.00	0.0	D 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Letring Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In: Transfers In: Transfers In: To General Fund To Obert Service Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920			0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOLIRCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Orapital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfors Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920 930			0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN PUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Enterprise Funds From Enterprise Funds From Enterprise Funds Toon Enterprise Funds Toon Enterprise Funds Toon Enterprise Funds Toon Enterprise Funds Toon Enterprise Funds Toon Debt Service Funds To Oebt Service Funds Interfund To Debt Service Funds Interfund	7420 9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 3660 366			0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers In: Total Projects Funds Total Transfers In: Total Service Funds Total Transfers In: Total Service Funds Total Service Funds Total Service Funds Totaget Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Projectal Fund To Projectal Funds To Pervice Funds To Pervice Funds To Pervice Funds To Pervice Funds	7420 9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 3660 910 920 930 950 960			0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To Debt Service Funds To Capital Projects Funds	7420 9300 Account Number 3740 3610 3650 3650 3650 3660 3660 3660 3660 910 920 920 930 950 950 970			0.00	0.00	0.00	0.0		0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER PHINANCING SOLIRCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Orapital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers Int To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920 930 930 950 960 970 990			0.00	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN PUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Enterprise Funds From Enterprise Funds Total Transfers In To Oether Service Funds Total Transfers In To General Fund To General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds	7420 9300 Account Number 3740 3610 3650 3650 3650 3660 3660 3660 3660 910 920 920 930 950 950 970			0.00	0.00	0.00	0.0	D 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANCES IN FUND BALANCES Loss Recoveries Transfers In: From Central Fund From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds Total Transfers In Transfers In Toron Enterprise Funds Total Transfers In Torangers Privation 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920 930 930 950 960 970 990	0.00		0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance	7420 9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 366			0.00		0.00	0.0		0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Orapital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfors Out: (Function 9700) To General Fund Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Service Funds To Internal Service Funds Interfund To Internal Service Funds To al Transfers Out Total Other Financing Sources (Uses) Net Ch	7420 9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366	0.00		0.00	0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANCES IN FOUND BALANCES Loss Recoveries Transfers In: From Central Fund From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds Total Transfers In To Lebytice Funds To Capital Projects Funds To Exprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance </td <td>7420 9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 366</td> <td>0.00</td> <td></td> <td></td> <td>.0.00</td> <td>0.00</td> <td>0.0</td> <td>0 0.00</td> <td>0.00 0.00 0.00</td>	7420 9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 366	0.00			.0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Letth Service Funds To Letthere Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Fund Balance Fund Balance Fund Balance	7420 9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 910 920 920 920 920 920 950 950 950 950 950 950 950 950 9700	0.00			0.00	0.00	0.0		0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expeditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Orapital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfors In Transfors Out: (Function 9700) To General Fund Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Fund Balance Enterprise Fund Balance Enterprise Fund Balance Fund Balance Fund Balance Fund Balance Fund Balance Fund Balance Fund Balance Fund Balance	7420 9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366	0.00		0.00	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Orabital Projects Funds Interfund From Permanent Funds From Internal Service Funds Toranyfers Out: Transfers In To General Fund From Permanent Funds From Internal Service Funds Toranyfers Out: To General Fund To Optimal Service Funds To Debt Service Funds To Debt Service Funds Interfund To Debt Service Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Interfund To Internal Service Funds	7420 9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 3660 3600 910 920 920 930 920 930 950 950 950 970 970 970 970 970 970 970	0.00			0.00	0.00	0.0	0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In To General Fund From Internal Service Funds Total Transfers In Transfers Out. (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Enterprise Fu	7420 9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3660 910 920 930 920 930 950 950 950 950 950 950 950 950 950 95	0.00				0.00	0.0	2 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In Tota Other Service Funds Total Construction 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Internal Service Funds To Internation Sources (Uses) Net Change in Fund Balance Fund Bal	7420 9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 366	0.00			0.00	0.00	0.0		0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expeditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Orapital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfors In Transfors In Transfors Cut: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Committed Fund Balance Longsigned Fund Balance	7420 9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 910 920 930 930 950 940 970 970 970 970 970 970 970 97			0.00	0.00	0.00	0.0	0 0.00	0.00 0.00 0.00
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In Tota Other Service Funds Total Construction 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Internal Service Funds To Internation Sources (Uses) Net Change in Fund Balance Fund Bal	7420 9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 366	0.00				0.00	0.0		0.00 0.00 0.00

OMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHAN or the Fiscal Year Ended June 30, 2024	GES IN FUND BALANCES	S - DEBT SERVICE FUNDS							FDOE Pag Funds
REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
ederal:									
Miscellaneous Federal Direct Miscellaneous Federal Through State	3199 3299								(
tate:	3299								
CO&DS Withheld for SBE/COBI Bonds	3322								(
SBE/COBI Bond Interest	3326								(
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341 3399								
Other Miscellaneous State Revenues Total State Sources	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ocal:	5500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
District Debt Service Taxes	3412								(
County Local Sales Tax	3418								(
School District Local Sales Tax	3419								
Tax Redemptions Payment in Lieu of Taxes	3421 3422								
Excess Fees	3423								(
Interest on Investments	3431								(
Gain on Sale of Investments	3432								(
Net Increase (Decrease) in Fair Value of Investments	3433								(
Gifts, Grants and Bequests	3440								(
Other Miscellaneous Local Sources	3495								
Impact Fees Refunds of Prior Year's Expenditures	3496 3497								(
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
otal Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENDITURES lebt Service (Function 9200)	T	T				T			
Redemption of Principal	710								c
Interest	720								(
Dues and Fees	730								(
Other Debt Service	791								(
otal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
xcess (Deficiency) of Revenues Over Expenditures		0.00 SBE/COBI	0.00 Special Act	0.00 Sections 1011.14 and	0.00 Motor Vehicle	0.00 District	0.00 Other	0.00 ARRA Economic Stimulus	(
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Debt Service 290	Debt Service 299	Totals
suance of Bonds	3710								(
remium on Sale of Bonds	3791								(
Discount on Sale of Bonds (Function 9299)	891								
rocceds of Lease-Purchase Agreements remium on Lease-Purchase Agreements	3750 3793								(
Discount on Lease-Purchase Agreements (Function 9299)	893 3720								(
roceeds of Forward Supply Contract	3760								(
ace Value of Refunding Bonds	3715								(
remium on Refunding Bonds	3792								(
Discount on Refunding Bonds (Function 9299)	892								(
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								(
efunding Lease-Purchase Agreements	3755								(
remium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agrnnts (Function 9299)	3794 894								
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								(
ransfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								(
From Special Revenue Funds Interfund	3640 3650								
Interfund From Permanent Funds	3650								
From Fernanent Funds From Internal Service Funds	3670								
From Enterprise Funds	3690								(
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ransfers Out: (Function 9700)									
To General Fund	910 930								
To Capital Projects Funds To Special Revenue Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970				-				
To Enterprise Funds	990								
Fotal Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00		
otal Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00		
et Change in Fund Balances	2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
nd Balance, July 1, 2023 ijustments to Fund Balances	2800 2891								
djustments to Fund Balances uding Fund Balance:	2891								
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance Unassigned Fund Balance	2740 2750								

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

For the Fiscal Year Ended June 30, 2024												FDOE Page 17 Funds 300
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital I Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
CO&DS Distributed	3321						93,730.63					93,730.63
Interest on Undistributed CO&DS	3325						2,550.03					2,550.05
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									42,000.00		42,000.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.0	0 96,280.68	0.00	0.00	42,000.00	0.00	138,280.68
Local:												
District Local Capital Improvement Tax	3413							972,331.51				972,331.51
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423							-				0.00 39,741.91
Interest on Investments	3431 3432						211.90	27,466.97		12,062.98		
Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments	3432											0.00
	3433											0.00
Gifts, Grants and Bequests Other Miscellaneous Local Sources	3440											0.00
	3495									8		0.00
Impact Fees Refunds of Prior Year's Expenditures	3496											0.00
Total Local Sources	3497	0.00	0.00	0.00	0.00	0.0	0 211.90	999.798.48	0.00	12,062.98	0.00	1,012,073.42
Total Revenues	3400	0.00	0.00	0.00							0.00	1,150,354.10
Capital Outlay: (Function 7400)	5000	0.00	0.00	0.00	0.00	0.0	0 70,472.0	777,776.40	0.00	54,002.28	0.00	1,150,554.10
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640											0.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees Other Debt Service	730 791						113.3					113.37
		1										
Total Expenditures	/91	0.00	0.00	0.00	0.00	0.0	0 113.3	0.00	0.00	0.00	0.00	113.37

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

Exhibit K-7 FDOE Page 17

	Capital Outlay Bond Issues		Sections 1011.14 and	Public Education	District	Capital Outlay and	Nonvoted Capital Improvement		Other Capital	ARRA Economic Stimulus	
Account Number	(COBI)	Special Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service Program (CO&DS)	Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Projects	Capital Projects	Totals
Number	310	320	330	340	350	360	370	380	390	399	
3710											0.0
3791											0.0
891											0.0
3750											0.0
3793											0.0
893											0.0
3720											0.0
3730											0.0
3740											0.0
3760											0.0
3770											0.0
3610											0.0
											0.0
3640											0.
3650											0.0
3660											0.0
3670											0.0
3690											0.0
3600	0.0	00 0.00	0.00	0.00	0.00	0.00	0.	.00 0.00	0.00	0.00	0.0
						(100,027.60) (1,474,090.	.91)	(42,000.00)		(1,616,118.5
											0.0
2.10											0.0
											0.
											0.
											0.0
											0.0
9700	0.0	0.00	0.00	0.00	0.00	(100,027.60) (1,474,090.	.91) 0.00	(42,000.00)	0.00	(1,616,118.5
	0.0	0.00	0.00	0.00	0.00	(100,027.60) (1,474,090.	.91) 0.00	(42,000.00)	0.00	(1,616,118.5
	0.0	0.00	0.00	0.00	0.00	(3,648.33) (474,292.	.43) 0.00	12,062.98	0.00	(465,877.7
2800						6,890.13	475,072.	.23	220,167.06		702,129.4
2891											0.0
											0.0
		_				3,241.80	779.	.80	232,230.04		236,251.
											0.
											0.0
2750											0.0
	3791 891 3750 3793 893 3720 3730 3740 3750 3750 3740 3760 3760 3760 3760 3760 3610 3620 3640 3650 3660 3670 3690 3600 910 920 940 950 960 970 990 9700 2800 2891 2710 2730 2740	3791 891 3750 3793 893 3720 3730 3740 3760 3770 3760 3770 3610 3620 3640 3650 3660 3670 3660 3670 910 920 940 950 960 970 0. 2800 2710 2720 2730 2740	3791 891 3750 3750 3793 3750 3793 3750 3793 3750 3793 3750 3720 3730 3730 3740 3740 3760 3770 3760 3770 3610 3610 3620 3640 3630 3660 3660 3660 3660 3660 0.00 3690 0.00 910 920 940 950 950 950 9700 0.00 0.00 9700 0.00 0.00 2890 960 970 2891 22710 2710 2710 2730 2740	3791	3791	3991 Image: state	9991 Symbol Symbol	9991 9994	1 1 </td <td>949 949 940<!--</td--><td>1 1<!--</td--></td></td>	949 949 940 </td <td>1 1<!--</td--></td>	1 1 </td

DISTRICT SCHOOL BOARD OF HOLMES COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2024

			1						Fund 000
REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current: Instruction	5000								0.00
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								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Interest Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	720 Account	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	720 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	Account Number 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	720 Account Number 3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From Debt Service Funds	720 Account Number 3730 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	720 Account Number 3730 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds	720 Account Number 3730 3740 3610 3620 3630 3630 3640	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	720 Account Number 3730 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In	720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers Out: (Function 9700)	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfer	720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3600 910	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deh Service Funds From Special Revenue Funds From Special Revenue Funds From Enterprise Funds Total Transfers In Transfers In Transfers In To General Fund To General Fund To Debt Service Funds	720 Account Number 3730 3610 3620 3630 3630 3640 3660 3660 3660 3660 910 920	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920 930	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Funds From Capital Projects Funds From Special Revenue Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Progets Funds To Capital Projects Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3660 3660 3660 910 920 930 940	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920 920 930 940 970	Image: Section of the sectio	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Service Funds To Capital Service Funds To Special Revenue Funds To Special Revenue Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 920 930 940 970 990			0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In To Special Revenue Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Debt Service Funds To Enterprise Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920 920 930 940 970			0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Capital Projects Funds To Capital Projects Funds To Enterprise F	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 920 930 940 970 990	0.00 0.00		0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Lest Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920 930 940 970 970 9700			0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Entreprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023	720 Account Number 3730 3740 3610 3620 3620 3620 3630 3640 3670 3660 910 920 920 930 940 970 990 9700 2800	0.00 0.00		0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: To General Fund To General Funds To General Fund To General Fund To Debt Service Funds Total Transfers In Transfers Out: To Capital Projects Funds To Special Revenue Funds To Special Fund To Special Fund To Special Fund To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920 930 940 970 990 9700	0.00 0.00		0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds To Enterprise Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Lapital Projects Funds To Capital Projects Funds To Enterprise Funds Total Theorem Funds Total Theorem Fund Balance Fund Balance, Ending Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3600 910 920 930 940 970 990 970 920 2800 2891	0.00 0.00		0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Special Revenue Funds From Internal Service Funds To General Fund To General Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enternal Service Funds To Lest Service Funds To Lest Service Funds To Enternal Service Funds To Enternal Service Funds To Capital Projects Funds To Capital Projects Funds To Enternal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Nonspendable Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3660 3660 910 920 930 940 970 9700 9700 2800 2891	0.00 0.00		0.00	0.00	0.00	0.0	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds Total Transfers In Transfers In Transfers In Transfers Out To General Fund To Debt Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Service Funds To Enterprise Funds Total Transfers Out Total Other Service Funds To Enterprise Funds To Enterprise Funds Total Net Service Funds Total Transfers Out Total Other Service Funds Total Net Service Funds Total Net Service Funds Total Net Service Funds Total Net Service Funds Total Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3650 3660 3660 910 920 930 940 970 970 970 970 970 2800 2891 2710 2720	0.00 0.00		0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Capital Projects Funds To Laternal Service Funds To Laternal Service Funds To Laternal Service Funds To Laternal Service Funds To Internal Service Funds To Internal Service Funds To Hernal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Fund Balance Total Committed Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3650 3660 910 920 930 940 970 970 970 970 2800 2891 2710 2720 2730	0.00 0.00		0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Capital Projects Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Committed Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3660 910 920 920 930 940 970 970 9700 2800 2891 2710 2720 2730 2740	0.00 0.00		0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Lapter Substitute To Special Revenue Funds To Lapter Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Herprise Funds To Internal Service Funds To Herprise Funds To Herprise Funds To Herprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Committed	720 Account Number 3730 3740 3610 3620 3630 3640 3650 3660 910 920 930 940 970 970 970 970 2800 2891 2710 2720 2730	0.00 0.00		0.00	0.00	0.00	0.0	0.00	0.00

Exhibit K-8 FDOE Page 19 **Fund 000**

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2024

INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	Number	911	912	913	914	915	921	922	
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)	010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers TRANSFERS and		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670	1	<u> </u>						0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930		<u> </u>						0.00
To Special Revenue Funds	940								0.00
Interfund	950		+						0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2880								0.00
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-9 FDOE Page 20 **Funds 900**

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, 2024

For the Fiscal Year Ended June 30, 2024 INCOME OR (LOSS)	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Funds 700 Totals
	Number	711	712	713	714	715	731	791	Totais
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700							57,514.43	57,514.43
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)	(57,514.43)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431							57,514.43	57,514.43
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and									
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880							1,565,322.03	1,565,322.03
Adjustments to Net Position	2896							(1,565,322.03)	(1,565,322.03)
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-10 FDOE Page 21 **Funds 700**

DISTRICT SCHOOL BOARD OF HOLMES COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS June 30, 2024

Beginning Balance Ending Balance Account ASSETS Additions Deductions Number July 1, 2023 June 30, 2024 1,597,653.19 479,094.03 1,609,126.88 490,567.72 Cash 1110 1160 0.00 Investments 0.00 Accounts Receivable, Net 1131 0.00 Interest Receivable on Investments 1170 Due From Budgetary Funds 1141 0.00 Due From Other Agencies 1220 0.00 1150 0.00 Inventory **Total Assets** 479,094.03 1,609,126.88 1,597,653.19 490,567.72 LIABILITIES Cash Overdraft 2125 0.00 2110 0.00 Accrued Salaries and Benefits Payroll Deductions and Withholdings 2170 0.00 0.00 Accounts Payable 2120 490,567.72 Internal Accounts Payable 2290 479,094.03 1,609,126.88 1,597,653.19 Due to Budgetary Funds 0.00 2161 1,609,126.88 1,597,653.19 **Total Liabilities** 479,094.03 490,567.72 NET POSITION **Restricted for:** Other purposes Individuals, organizations and other governments 2785 0.00 0.00 **Total Net Position**

Exhibit K-11

Fund 891

SCHEDULE OF LONG-TERM LIABILITIES June 30, 2024

Exhi	bit	K-	12
DOE	Pa	ge	23

FI DE Page 23 Fund 601

June 30, 2024								Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2024	Business-Type Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310	646,749.26		646,749.26	200,815.66	208,045.03	30,512.34	23,282.97
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			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	2,896,810.76		2,896,810.76				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	6,152,631.00		6,152,631.00				
Net Pension Liability	2365	24,747,974.00		24,747,974.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		34,444,165.02	0.00	34,444,165.02	200,815.66	208,045.03	30,512.34	23,282.97

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums.

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

For the Fiscal Year Ended June 30, 2024							FDOE Page 24
CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2023-24	Flexibility [1] 2023-24	Unexpended June 30, 2024
Class Size Reduction Operating Funds (3355)	94740			2,817,065.00	2,817,065.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040			275,936.00	270,921.80		5,014.20
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280	84,825.12		263,161.00	259,335.89		88,650.23
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803	16,280.33		456,890.00	473,170.33		0.00
Student Transportation (FEFP Earmark)	90830			730,719.00	730,719.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			221,822.34	221,822.34		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
 Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Expenditures for designated low-performing elementary schools should be included in expenditures.
 Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

Exhibit K-13

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:	Succejeer					
Public Utility Services Other than Energy - All Functions	380	271,599.17				271,599.17
Public Utility Services Other than Energy - Functions 7900 & 8100	380	271,599.17				271,599.17
Natural Gas - All Functions	411					0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411					0.00
Bottled Gas - All Functions	421	21,372.84				21,372.84
Bottled Gas - <i>Functions 7900 & 8100</i>	421	21,372.84				21,372.84
Electricity - All Functions	430	1,161,533.08				1,161,533.08
Electricity - Functions 7900 & 8100	430	1,161,533.08				1,161,533.08
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	87,826.29				87,826.29
Gasoline - Functions 7900 & 8100	450	184.35				184.35
Diesel Fuel - All Functions	460	184,510.99			8,757.00	193,267.99
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	1,593.57				1,593.57
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		1,456,283.01	0.00	0.00	0.00	1,456,283.01
Total - All Functions		1,726,842.37	0.00	0.00	8,757.00	1,735,599.37
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	87,641.94				87,641.94
Diesel Fuel	460	182,738.94				182,738.94
Oil and Grease	540	14,089.70				14,089.70
Total		284,470.58		0.00	0.00	284,470.58

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

Exhibit K-14 FDOE Page 25

DISTRICT SCHOOL BOARD OF HOLMES COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

						1202146020
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	17,375.00		9,225.00		26,600.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	203,511.00	98,423.56	347,476.21		649,410.77
Telephone and Other Data Communication Services	379	66,282.36				66,282.36
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	11,758.16				11,758.16
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	97,034.23	60,000.10	95,513.96		252,548.29
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
Total		395,960.75	158,423.66	452,215.17	0.00	1,006,599.58

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643	4,041.96	13,236.00	108,552.67		125,830.63
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691					0.00
Total		4,041.96	13,236.00	108,552.67	0.00	125,830.63

* 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.

Exhibit K-14 FDOE Page 26

DISTRICT SCHOOL BOARD OF HOLMES COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024						FDOE Page 27
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Func 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311	732,936.65	34,170.00	163,260.45	41,875.00	972,242.10
Subawards Under Subagreements - In Excess of \$25,000	312	419,264.73		111,977.61	66,744.80	597,987.14
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391	22,992.50		7,700.00	15,675.00	46,367.50
Subawards Under Subagreements - In Excess of \$25,000	392	38,550.00		52,589.32	48,750.00	139,889.32

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	20,729.45
Food	570	995,732.17
Donated Foods	580	157,430.89

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Func 440	Total
TEACHER SALARIES	Subobject	100	420	440	1001
Basic Programs 101, 102 and 103 (Function 5100)	120	7,972,399.44	728,030.73	169,347.80	8,869,777.97
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	325,718.89	24,017.99		349,736.88
Total Basic Program Salaries		8,298,118.33	752,048.72	169,347.80	9,219,514.85
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,051,448.56			1,051,448.56
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	47,142.53	30,913.84		78,056.37
Total ESE Program Salaries		1,098,591.09	30,913.84	0.00	1,129,504.93
Career Program 300 (Function 5300)	120	615,399.71			615,399.71
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	40,041.97			40,041.97
Total Career Program Salaries		655,441.68	0.00	0.00	655,441.68
TOTAL		10,052,151.10	782,962.56	169,347.80	11,004,461.46

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Func	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	440	Total
Textbooks (Function 5000)	520	47,791.81			47,791.81

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420	100 through 700	1,950,136.23	477,048.26		2,427,184.49
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	1,950,136.23	477,048.26		2,427,184.49
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

Exhibit K-14

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2024	-	1				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	
Instruction:							
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00	
. School Safety: otal Flexible Spending Expenditures		0.00		0.00	0.00	0.00	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
Instruction: Basic	5100	operating				0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900	1				0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00	
I. School Safety:	5000	0.00		0.00	0.00	0.00	
otal Flexible Spending Expenditures		0.00		0.00	0.00	0.00	
		0.00		•	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:				(
General Fund	100						
Special Revenue Funds - Food Services	410						
Special Revenue Funds - Other Federal Programs	420						
Special Revenue Funds - Federal Education Stabilization Fund	440						
Capital Projects Funds	3XX						
otal Charter School Distributions		0.00	0.00	0.00	0.00	0.00	
LIFELONG LEARNING		Amount					
(Lifelong Learning expenditures are used in federal reporting) Expenditures:	Account Number						
General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900						
Special Revenue Funds - Federal Education Stabilization Fund	5900						
Fotal	5900	0.00					
						1	
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting		Unexpended June 30, 2023	Earnings 2023-24 42,794.12	Expenditures 2023-24 42,794.12	Unexpended June 30, 2024		
Earnings, Expenditures and Carryforward Amounts: Expenditure Program or Activity:		0.00	42,794.12	42,/94.12	0.00	l	
Exceptional Student Education				42,794.12			
School Nurses and Health Care Services					1		
Occupational Therapy, Physical Therapy and Other Therapy Services					1		
ESE Professional and Technical Services					1		
Gifted Student Education					1		
Staff Training and Curriculum Development					1		
Medicaid Administration and Billing Services					1		
Student Services					1		
Consultants							
Other							
Fotal Expenditures				42,794.12	1		
GENERAL FUND BALANCE SHEET INFORMATION	Fund	Amount			<u>.</u>		
(This information is used in state reporting) alance Sheet Amount, June 30, 2024	Number						

 Total Assets and Deferred Outflows of Resources
 100
 1,577,081.34

 Total Liabilities and Deferred Inflows of Resources
 100
 309,868.98

For the Fiscal Year Ended June 30, 2024		100							mental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Current:									
Prekindergarten	5500	177,053.35	86,732.37			860.88	761.49	8,746.88	274,154.97
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	100.00	7.60	40.01					147.61
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	8,070.09	2,970.40						11,040.49
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		185,223.44	89,710.37	40.01	0.00	860.88	761.49	8,746.88	285,343.07

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

FDOE Page 29

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Holmes County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster United States Department of Agriculture: Florida Department of Agriculture and Consumer Services: School Breakfast Program National School Lunch Program (4) Supply Chain Assistance Funding	10.553 10.555 10.555	20002 20001, 20003 22020	\$ 494,464.14 1,817,078.43 84,329.82_
Total Child Nutrition Cluster			2,395,872.39
Special Education Cluster United States Department of Education: Florida Department of Education Special Education - Grants to States Special Education - Preschool Grants Total Special Education Cluster	84.027 84.173	263 267	832,231.09 33,002.86 865,233.95
Not Clustered			
United States Department of Defense			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	48,065.88
United States Department of Education Florida Department of Education:			
Title I Grants to Local Educational Agencies Career and Technical Education - Basic Grants to States Rural Education Supporting Effective Instruction State Grants Student Support and Academic Enrichment Program	84.010 84.048 84.358 84.367 84.424	212, 226 161 110 224 241	1,332,001.69 88,785.23 56,889.39 148,904.04 90,875.43
Education Stabilization Fund Elementary and Secondary School Emergency Relief American Rescue Plan - ESSER American Rescue Plan - Holmess Children and Youth	84.425D 84.425U 84.425W	124 121 122	3,196,008.66 2,035.74
Total United States Department of Education			4,967,978.42
Total Expenditures of Federal Awards			\$ 8,277,150.64

The notes below are an integral part of this Schedule.

Notes: (1) <u>Basis of Presentation</u>. 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, 2024. 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) <u>Summary of Significant Accounting Policies</u>. 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) <u>Indirect Cost Rate</u>. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance

(A) <u>National School Lunch Program</u> - Includes \$157,002.00 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(B) <u>Student Support and Academic Enrichment (84.424A)</u> – Represents the amount of equipment received during the fiscal year from PAEC.

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

					- DIRECT							
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	2576425	858511	45019	62564	79065	15	3621600	2487957	6109558	358415	6467973
BASIC 4-8	102	2733918	911041	50566	57156	101629	532	3854844	2971904	6826748	391913	7218662
BASIC 9-12	103	1914342	638022	35293	49364	131927	2178	2771128	2650795	5421923	295630	5717553
K-12 BASIC PRO	GRAMS	7224686	2407574	130878	169085	312623	2725	10247573	8110657	18358230	1045959	19404190
PREK-3 W/ESE	111	859955	293659	62562	15664	32043	2	1263887	611833	1875721	87267	1962988
4-8 W/ESE	112	1064347	363202	104828	22355	60394	211	1615340	1077733	2693073	147737	2840811
9-12 W/ESE	113	801157	273127	67130	17843	60984	796	1221038	833134	2054173	98500	2152674
ESE LEVEL IV	254	71369	24490	2457	645	1299		100263	23092	123356	3325	126681
ESE LEVEL V	255	48198	16363	6438	1307	3426	8	75742	71106	146849	9375	156225
EXCEPTIONAL ST	UDENT	2845029	970843	243418	57815	158148	1018	4276273	2616900	6893174	346206	7239381
CAREER ED 9-12	300	304839	101422	4875	7515	19266	326	438245	263394	701640	36639	738279
CAREER EDUC	ATION	304839	101422	4875	7515	19266	326	438245	263394	701640	36639	738279
ESOL	130	14419	4898	1055	230	516		21121	9312	30433	1484	31917
	ESOL	14419	4898	1055	230	516		21121	9312	30433	1484	31917
TOTAL FOR	EEFP	10388974	3484738	380227	234647	490555	4071	14983214	11000264	25983478	1430290	27413768
FOOD SERVICE												
TRANSPORTATION									1461978		77095	
DISTRICT I	NDIREC	I COSTS ARE	FUNCTIONA	LLY DISTRI	BUTED AS RI	EPORTED BEI	LOW.					
6100 PUPIL	PERSO	NNEL		7100 BC	ARD OF EDU	CATION	315320	7700 CEN	TRAL SERVI	CES	104167	
6200 INSTR	UCTION	AL MEDIA		7200 GE	NERAL ADMI	NISTRATIO	324068	7900 OPE	RATION OF 1	PLANT	177098	
6300 INSTR	& CURI	R DEVLPMNT		7400 FA	CILITIES A	CQ-CONSTR		8100 MAI	NTENANCE O	F PLANT	79854	
6400 INSTR	STAFF	TRAINING		7500 FI	SCAL SERVI	CES	429779	8200 ADM	IN. TECH. :	SERVICES		
								6500 INS	TR. TECH.	SERVICES		
			RE	CONCILIATI	ON TO ANNU	AL FINANCIA	L REPORT					
OTHER		NON-	PGM COMMU	JNITY	DEBT I	FEDERAL	CHARTER	TOTAL		AFR ROUN	DING /	
INSTRUCT	PRE	-K CAPI	TAL SEF	RVICE SE	RVICE IN	DIRECT	SCHOOLS	REPORTED	тс	TAL DIFF	ERENCE	
259416	2773	02 850	098	212 2	231328			30571199	30571	198	1	

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	370650	123507	5604	9423	13850	15	523052	406867	929920	58707	988627
BASIC 4-8	102	354835	118225	6471	9625	15059	178	504395	391549	895945	54892	950838
BASIC 9-12	103	251509	83805	5494	8172	12786	151	361919	382612	744532	49947	794480
K-12 BASIC PRO	GRAMS	976995	325537	17570	27221	41697	345	1389367	1181030	2570398	163546	2733945
PREK-3 W/ESE	111	95636	32680	7479	1862	3605	2	141267	87684	228951	12088	241040
4-8 W/ESE	112	174540	59314	13220	3549	7027	65	257718	140585	398304	19988	418293
9-12 W/ESE	113	76789	25651	7707	2069	4097	38	116354	85152	201507	11866	213373
EXCEPTIONAL ST	UDENT	346966	117647	28407	7481	14730	107	515340	313423	828764	43943	872707
CAREER ED 9-12	300	74664	24842	1108	1648	2580	30	104875	54734	159609	8582	168191
CAREER EDUC	ATION	74664	24842	1108	1648	2580	30	104875	54734	159609	8582	168191
ESOL	130	4081	1363	337	84	162		6028	3094	9122	487	9610
	ESOL	4081	1363	337	84	162		6028	3094	9122	487	9610
	BBBD	1400707	460200	47404	26425	50170	492	2015(12	1550000	2567805	21 65 60	2704455
TOTAL FOR	FEFP	1402707	469390	47424	36435	59170	483	2015612	1552282	3567895	216560	3784455
FOOD SERVICE												
TRANSPORTATION									172171		10699	
THOSE COSTS	S REPO	RTED IN THE	E COLUMN TI	TLED -SCHO	OL INDIRECT	- ARE DERI	VED FROM TW	NO SOURCES	: A) EXPEND	ITURES REC	ORDED BY SC	HOOL

AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	144304	6400 INSTR STAFF TRAINING	29213	7700 CENTRAL SERVICES	51117
6200 INSTRUCTIONAL MEDIA	91625	7300 SCHOOL ADMINISTRATION	346268	7900 OPERATION OF PLANT	489744
6300 INSTR & CURR DEVLPMNT	94343	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	247333
				8200 ADMIN. TECH. SERVICES	3453
				6500 INSTR. TECH. SERVICES	54876

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	381054	126974	5707	7219	15352		536307	416111	952419	53636	1006055
BASIC 4-8	102	396875	132228	8257	6613	16921	162	561058	448267	1009325	51656	1060982
BASIC 9-12	103	301555	100460	5854	4689	11998	114	424673	344100	768774	37698	806472
K-12 BASIC PRO	GRAMS	1079485	359663	19819	18521	44272	277	1522039	1208479	2730518	142991	2873510
PREK-3 W/ESE	111	77045	26275	4635	894	1976		110826	54315	165141	6758	171900
4-8 W/ESE	112	75971	25874	9820	1749	4621	42	118081	108607	226688	13261	239949
9-12 W/ESE	113	106179	35985	10509	1872	4945	45	159539	111967	271507	14018	285525
ESE LEVEL V	255	6355	2169	4264	822	1817		15430	49064	64494	6180	70675
EXCEPTIONAL ST	UDENT	265552	90304	29229	5340	13361	88	403877	323954	727831	40218	768050
CAREER ED 9-12	300	49177	16362	960	769	1969	18	69257	41837	111094	5590	116685
CAREER EDUC	ATION	49177	16362	960	769	1969	18	69257	41837	111094	5590	116685
TOTAL FOR	FEFP	1394215	466330	50009	24631	59602	384	1995174	1574271	3569445	188800	3758246

FOOD SERVICE

TRANSPORTATION

207130 9024

6100	PUPIL PERSONNEL	138529	6400	INSTR STAFF TRAINING	25893	7700	CENTRAL SERVICES	47794
6200	INSTRUCTIONAL MEDIA	106413	7300	SCHOOL ADMINISTRATION	303708	7900	OPERATION OF PLANT	577688
6300	INSTR & CURR DEVLPMNT	99604	7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	218797
						8200	ADMIN. TECH. SERVICES	3223
						6500	INSTR. TECH. SERVICES	52618

SCHOOL - 0061 PONCE DE LEON 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 4-8	102	258125	85993	3886	497	22799	191	371493	347333	718827	37954	756781
BASIC 9-12	103	322880	107569	5654	724	33170	278	470276	525270	995546	56251	1051798
K-12 BASIC PRO	GRAMS	581006	193562	9540	1221	55969	469	841769	872603	1714373	94205	1808579
4-8 W/ESE	112	141902	48556	12489	267	13882	102	217199	149442	366642	18450	385093
9-12 W/ESE	113	152683	52305	12642	270	14052	103	232059	155656	387715	18904	406619
ESE LEVEL V	255	6231	2172	102		101		8608	1100	9708	154	9862
EXCEPTIONAL ST	TUDENT	300817	103034	25234	537	28036	206	457867	306199	764066	37509	801576
CAREER ED 9-12	300	44371	14762	638	81	3746	31	63633	43805	107439	5549	112988
CAREER EDUC	CATION	44371	14762	638	81	3746	31	63633	43805	107439	5549	112988
TOTAL FOR	R FEFP	926195	311360	35414	1840	87752	707	1363270	1222608	2585879	137265	2723144
FOOD SERVICE												

TRANSPORTATION

7215

42068

156073

6500 INSTR. TECH. SERVICES

6100 PUPIL PERSONNEL	102070	6400 INSTR STAFF TRAINING	16740	7700 CENTRAL SERVICES	32268
6200 INSTRUCTIONAL MEDIA	47833	7300 SCHOOL ADMINISTRATION	315245	7900 OPERATION OF PLANT	495938
6300 INSTR & CURR DEVLPMNT	26678	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	141615
				8200 ADMIN. TECH. SERVICES	2149

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

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	409773	136543	11939	18891	13618		590766	542114	1132881	63127	1196008
BASIC 4-8	102	204714	68214	6108	9664	6966		295668	276119	571788	32249	604037
K-12 BASIC PRO	GRAMS	614487	204758	18047	28555	20585		886435	818234	1704669	95376	1800046
PREK-3 W/ESE	111	153601	52228	14612	5598	8801		234843	156341	391184	18548	409733
4-8 W/ESE	112	102902	34983	13508	5175	8136		164707	144472	309179	17145	326324
ESE LEVEL IV	254	8651	3027	804	308	484		13276	8369	21646	1012	22659
EXCEPTIONAL ST	UDENT	265155	90238	28926	11083	17422		412827	309183	722010	36706	758717
TOTAL FOR	FEFP	879643	294997	46973	39638	38008		1299262	1127417	2426679	132083	2558763
FOOD SERVICE												
TRANSPORTATION									154133		7276	

6100 PUPIL PERSONNEL	108083	6400 INSTR STAFF TRAINING	18184	7700 CENTRAL SERVICES	35112
6200 INSTRUCTIONAL MEDIA	56168	7300 SCHOOL ADMINISTRATION	321054	7900 OPERATION OF PLANT	380192
6300 INSTR & CURR DEVLP	INT 69586	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	113008
				8200 ADMIN. TECH. SERVICES	2346
				6500 INSTR. TECH. SERVICES	23679

SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

DIRECT												
PROGRAM	4			PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 9-12	103	898747	299440	14408	33349	72923	1633	1320503	1201239	2521742	134516	2656259
K-12 BASIC P	ROGRAMS	898747	299440	14408	33349	72923	1633	1320503	1201239	2521742	134516	2656259
9-12 W/ESE	113	347328	118795	30089	12411	37362	607	546595	354424	901020	44650	945671
ESE LEVEL V	255	16377	5598	630	190	796	8	23602	7187	30790	980	31770
EXCEPTIONAL	STUDENT	363706	124394	30720	12601	38159	616	570198	361612	931811	45631	977442
CAREER ED 9-1	L2 300	136625	45454	2166	5015	10967	245	200474	122667	323142	16842	339985
CAREER ED	UCATION	136625	45454	2166	5015	10967	245	200474	122667	323142	16842	339985
TOTAL F	OR FEFP	1399079	469289	47295	50967	122050	2495	2091176	1685519	3776696	196990	3973687
FOOD SERVICE												
TRANSPORTATIC	ON								206788		10802	

6100 PUPIL PERSONNEL	159635	6400 INSTR STAFF TRAINING	25488	7700 CENTRAL SERVICES	45208
6200 INSTRUCTIONAL MEDIA	111741	7300 SCHOOL ADMINISTRATION	340880	7900 OPERATION OF PLANT	645781
6300 INSTR & CURR DEVLPMNT	100084	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	198727
				8200 ADMIN. TECH. SERVICES	3044
				6500 INSTR. TECH. SERVICES	54926

SCHOOL - 0262 BONIFAY K8

	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	1414945	471485	21767	27029	36232		1971461	1122570	3094031	182707	3276739
BASIC 4-8	102	1457048	485514	23677	29400	39410		2035050	1419527	3454578	208177	3662755
K-12 BASIC PRO	OGRAMS	2871993	956999	45444	56430	75642		4006512	2542097	6548609	390884	6939494
PREK-3 W/ESE	111	533672	182475	35834	7307	17660		776951	313491	1090443	49871	1140314
4-8 W/ESE	112	542538	185589	53815	10974	26521		819439	493564	1313003	75978	1388982
ESE LEVEL IV	254	62718	21463	1652	337	814		86986	14723	101709	2312	104022
ESE LEVEL V	255	19234	6422	1441	293	710		28101	13753	41855	2060	43915
EXCEPTIONAL ST	TUDENT	1158163	395951	92744	18912	45706		1711478	835533	2547011	130223	2677235
ESOL	130	10338	3535	718	146	354		15092	6217	21310	996	22307
	ESOL	10338	3535	718	146	354		15092	6217	21310	996	22307
TOTAL FOR	R FEFP	4040495	1356486	138907	75490	121703		5733083	3383849	9116932	522104	9639036

FOOD SERVICE TRANSPORTATION

29424

545469

6100 PUPIL PERSONNEL	380099	6400 INSTR STAFF TRAINING	74157	7700 CENTRAL SERVICES	135028
6200 INSTRUCTIONAL MEDIA	247544	7300 SCHOOL ADMINISTRATION	692300	7900 OPERATION OF PLANT	1145264
6300 INSTR & CURR DEVLPMNT	218633	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	390626
				8200 ADMIN. TECH. SERVICES	9259
				6500 INSTR. TECH. SERVICES	90935

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

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	31205	10498	2166	1355	322		45547	48002	93550	3243	96793
BASIC 9-12 103	52493	17704	3881	2428	577		77086	86329	163415	5814	169230
K-12 BASIC PROGRAMS	83698	28202	6047	3784	899		122633	134332	256965	9058	266024
4-8 W/ESE 112	14241	4790	1021	639	151		20844	22638	43483	1529	45013
9-12 W/ESE 113	25764	8687	1948	1219	289		37909	43320	81229	2918	84148
EXCEPTIONAL STUDENT	40005	13477	2970	1858	441		58754	65959	124713	4448	129161
TOTAL FOR FEFP	123704	41680	9017	5643	1341		181387	200291	381679	13507	395186
FOOD SERVICE											
TRANSPORTATION								3508		460	

6100 PUPIL PERSONNEL	5525	6400 INSTR STAFF TRAINING	1633	7700 CENTRAL SERVICES	3529
6200 INSTRUCTIONAL MEDIA	1747	7300 SCHOOL ADMINISTRATION	10297	7900 OPERATION OF PLANT	165868
6300 INSTR & CURR DEVLPMNT	3869	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	5177
				8200 ADMIN. TECH. SERVICES	244
				6500 INSTR. TECH. SERVICES	2398

PAEC - Holmes County, FL 2023-2024 PC-3/4 Report (EW030) 09/06/24

6500 INSTR. TECH. SERVICES

1113

Page:9 7:57 PM

FUND - 1

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

DIRECT												
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101					11		12	292	305	237	543
BASIC 4-8	102	2				45		49	1126	1175	913	2089
BASIC 9-12	103	12	4			194		210	4775	4986	3873	8859
K-12 BASIC PRO	OGRAMS	15	5			252		273	6194	6468	5023	11492
4-8 W/ESE	112	37	13	60		4		115	108	223	88	311
9-12 W/ESE	113	139	49	227		16		432	406	839	330	1169
EXCEPTIONAL ST	TUDENT	176	62	287		21		548	515	1063	418	1481
CAREER ED 9-12	300					2		3	67	71	55	126
CAREER EDUC	CATION					2		3	67	71	55	126
TOTAL FOR	R FEFP	192	67	288		276		825	6777	7603	5497	13100
FOOD SERVICE												
TRANSPORTATION									6661		874	

6100 PUPIL PERSONNEL	1504	6400 INSTR STAFF TRAINING	758	7700 CENTRAL SERVICES	1638
6200 INSTRUCTIONAL MEDIA	811	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	839	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	113

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PAEC - Holmes County, FL 2023-2024 PC-3/4 Report (EW030) 09/06/24

Page:10 7:57 PM

fund - 1

SCHOOL - 7023 EDGENUITY

** 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	31109	10366			103		41579	39977	81557	2826	84384
BASIC 9-12	103	87144	29037			276		116458	106466	222924	7527	230452
K-12 BASIC PR	OGRAMS	118253	39404			379		158038	146444	304482	10354	314837
4-8 W/ESE	112	12213	4079	892		48		17234	18313	35548	1294	36843
9-12 W/ESE	113	92271	31651	4004		219		128147	82205	210353	5812	216165
EXCEPTIONAL S	TUDENT	104485	35731	4896		267		145382	100519	245901	7107	253008
CAREER ED 9-12	300							1	281	283	19	303
CAREER EDU	CATION							1	281	283	19	303
TOTAL FO	R FEFP	222739	75136	4897		648		303421	247245	550667	17481	568149
FOOD SERVICE												
TRANSPORTATION	r								10041		1317	

6100 PUPIL PERSONNEL	4783	6400 INSTR STAFF TRAINING	2411	7700 CENTRAL SERVICES	5210
6200 INSTRUCTIONAL MEDIA	2580	7300 SCHOOL ADMINISTRATION	32698	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	195661	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	360
				6500 INSTR. TECH. SERVICES	3540

SCHOOL - 0000 PAEC - Holmes County, FL

DIRECT										
		PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
184557	62419	30502	6448	5837	7610	297376	92442	389818		389818
301083	101876	32604	6755	6976	11958	461254	96904	558159		558159
162136	54795	29020	3675	4796	15346	269770	60432	330202		330202
647777	219091	92126	16879	17610	34915	1028400	249779	1278180		1278180
101686	47535	23110	2322	13226	2289	190170	106390	296561		296561
166154	77038	37518	3499	16785	5469	306465	178343	484808		484808
81219	37539	20142	1355	6039	6851	153147	113289	266437		266437
3518	1732	935	98	633	104	7022	4102	11125		11125
8580	4280	2041	175	427	157	15662	11066	26728		26728
361159	168126	83747	7450	37111	14872	672469	413192	1085662		1085662
264	74	39646	35126	1401	14930	91444	8507	99952		99952
264	74	39646	35126	1401	14930	91444	8507	99952		99952
6	1	145	29	25	31	240	417	657		657
6	1	145	29	25	31	240	417	657		657
1009208	387294	215666	59485	56149	64749	1792554	671897	2464452		2464452
							2200627		40755	
							13029			
	184557 301083 162136 647777 101686 166154 81219 3518 8580 361159 264 264 264 6 6 1009208	SALARTIES BENEFITS 184557 62419 301083 101876 162136 54795 647777 219091 101686 47535 166154 77038 81219 37539 3518 1732 8580 4280 361159 168126 264 74 264 74 264 1 6 1 1009208 387294	184557 62419 30502 301083 101876 32604 162136 54795 29020 647777 219091 92126 101686 47535 23110 166154 77038 37518 81219 37539 20142 3518 1732 935 8580 4280 2041 361159 168126 83747 264 74 39646 264 74 39646 6 1 145 6 1 145 1009208 387294 215666	FURCHASED MATERIAL SALARIES BENEFITS SERVICES SUPPLIES 184557 62419 30502 6448 301083 101876 32604 6755 162136 54795 29020 3675 162136 54795 29020 3675 647777 219091 92126 16879 101686 47535 23110 2322 166154 77038 37518 3499 81219 37539 20142 1355 3518 1732 935 98 8580 4280 2041 175 361159 168126 83747 7450 264 74 39646 35126 264 74 39646 35126 264 74 39646 35126 264 74 39646 35126 265 1 145 29 26 1 145 29	FURCHASEDMATERIALOTHERSALARTESBENEFITSSERVICESSUPPLIESEXPENSES1845576241930502644858373010831018763260467556976162136547952902036754796647777219091921261687913226101686475352311023221322616615477038375183499167858121937539201421355603935181732935986333580428020411754273611591681268374774503111264743964635126140126474145529256114529251009208387294215665948555149	PURCHASEDMATERIALOTHERCAPITALSALARIESBENEFITSSERVICESSUPPLIESEXPENSESOUTLAY1845576241930502644858377610301083101876326046755669761195816213654795290203675479615346647777219091921261687917610349151016864753523110232213226228916615477038375183499167855469812193753920142135560396851351817329359863310485804280204117542715736115916812683747745037111148722647439646351261401149302647439646351261401149306114529253161145292531	PURCHASEDMATERIALOTHERCAPITALTOTALSALARTESBENEFITSSERVICESSUPPLIESEXPENSESOUTLAYDIRECT184557624193050264485837761029737630108310187632604675566976119584612541621365479529020367547961534626977064777721909192126168791761034915102840010168647535231102322132262289190170166154770383751834991678554693064658121937539201421355603966851153147351817329359863310470228580428020411755427115751566236115916812683747745037111148726724692647439646351261401149309144426474396463512614011493091444264743964625931240611452925312406114529253124061145298561496474917925541009208387294215665948556149647491792554	PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOL SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT 184557 62419 30502 6448 5837 7610 297376 92442 301083 101876 32604 6755 6976 11958 461254 96904 162136 54795 29020 3675 4796 15346 269770 60432 647777 219091 92126 16879 17610 34915 1028400 249779 101686 47535 23110 2322 13226 2289 190170 106390 166154 77038 37518 3499 16785 5469 306465 178343 81219 37539 20142 1355 6039 6851 153147 113289 3518 1732 935 98 633 104 7022 4102 264	URCHASE MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL SALARIES ENEFITS SERVICES SUPPLIES EXPENSE OUTLAV DIREC INDIREC COTT 184557 G2419 30502 G448 5837 7610 297376 92442 389818 301083 101876 32604 G755 G976 11958 461254 96904 558159 162136 54795 29020 3675 4796 15346 269770 60432 330202 647777 219091 92126 16879 17610 34915 1028400 249779 1278180 101666 47535 23110 2322 13262 2289 190170 106390 296561 166154 77038 37518 3499 16785 5469 306465 178343 48408 81219 37539 20142 1355 6633 104 7022 4102 11125 3561	PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL DISTRICT 184557 62419 30502 6448 5837 7610 297376 92442 389818 301083 101876 32604 6755 6976 11958 461254 96904 558159 162136 54795 29020 3675 4796 15346 269770 60432 330202 647777 21909 92126 16879 17610 34915 1028400 249779 1278180 101686 47535 23110 2322 13226 2289 190170 106390 296561 166154 77038 37518 3499 16785 5469 306465 178343 484808 81219 37539 20142 1355 6039 6851 153147 113289 266437 361159 168126 83747 7450 37111 14872 67269 11015 264437

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

			RECONCII	LIATION TO A	NNUAL FINAN	CIAL REPORT			
OTHER		NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
		42896			102285		4864046	4864046	

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	332	80	7003	838	903	506	9664	17818	27483		27483
BASIC 4-8	102	39290	13289	6384	764	823	461	61013	16243	77257		77257
BASIC 9-12	103	41477	14034	5420	649	699	391	62673	13791	76465		76465
K-12 BASIC PRO	GRAMS	81100	27404	18808	2252	2426	1359	133352	47854	181206		181206
PREK-3 W/ESE	111	5327	2658	2365	175	988	100	11615	13953	25569		25569
4-8 W/ESE	112	15798	6804	4022	297	1680	170	28773	23726	52500		52500
9-12 W/ESE	113	10438	4383	2345	173	979	99	18419	13833	32253		32253
EXCEPTIONAL ST	UDENT	31564	13846	8733	646	3648	369	58809	51514	110323		110323
CAREER ED 9-12	300	51	12	7346	6572	579	2050	16612	2782	19395		19395
CAREER EDUC	ATION	51	12	7346	6572	579	2050	16612	2782	19395		19395
ESOL	130	2		62	7	8	4	86	158	245		245
	ESOL	2		62	7	8	4	86	158	245		245
TOTAL FOR	FEFP	112720	41264	34950	9478	6662	3783	208860	102309	311169		311169
FOOD SERVICE									296740		5656	
TRANSPORTATION									1002			

6100	PUPIL PERSONNEL	14356	6400	INSTR STAFF TRAINING	46040	7700	CENTRAL SERVICES	
6200	INSTRUCTIONAL MEDIA	1513	7300	SCHOOL ADMINISTRATION	1073	7900	OPERATION OF PLANT	
6300	INSTR & CURR DEVLPMNT	37719	7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	1606

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	28525	9650	3171	865	666	144	43022	11690	54713		54713
BASIC 4-8	102	26105	8831	2886	787	606	131	39349	10641	49990		49990
BASIC 9-12	103	15169	5129	2047	558	430	93	23427	7545	30973		30973
K-12 BASIC PRO	GRAMS	69799	23611	8105	2211	1702	369	105799	29877	135676		135676
PREK-3 W/ESE	111	9415	4210	1242	107	322	44	15342	7879	23222		23222
4-8 W/ESE	112	15776	7329	2414	208	626	87	26442	15316	41758		41758
9-12 W/ESE	113	13340	6642	2584	223	670	93	23554	16391	39945		39945
ESE LEVEL V	255	5899	2937	1142	98	296	41	10415	7248	17664		17664
EXCEPTIONAL SI	UDENT	44431	21120	7383	637	1916	266	75755	46834	122590		122590
CAREER ED 9-12	300	130	42	5238	6009	70	4347	15839	1238	17077		17077
CAREER EDUC	ATION	130	42	5238	6009	70	4347	15839	1238	17077		17077
TOTAL FOR	FEFP	114361	44773	20727	8857	3689	4983	197394	77950	275344		275344
FOOD SERVICE									268986		4770	
TRANSPORTATION									845			

6100 PUPIL PERSONNEL	15240	6400 INSTR STAFF TRAINING	21989	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	1412	7300 SCHOOL ADMINISTRATION	1072	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	36735	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES 149	99

6500 INSTR. TECH. SERVICES

1000

FUND - 4

SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

DIRECT											
-			PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
BR SA	ALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
02	23663	8006	3889	377	1459	88	37484	7083	44568		44568
03	32556	10972	5658	549	2123	128	51989	10306	62295		62295
MS	56219	18979	9548	926	3582	217	89473	17390	106863		106863
12	13699	6095	3688	207	1462	47	25201	20833	46035		46035
13	15582	6758	3734	209	1480	48	27813	21089	48903		48903
55	83	41	33	1	13		173	188	362		362
NT	29365	12894	7456	419	2956	95	53188	42111	95300		95300
00	19	4	11733	1774	409	2939	16882	1164	18046		18046
ON	19	4	11733	1774	409	2939	16882	1164	18046		18046
FP	85605	31879	28738	3120	6948	3252	159544	60666	220210		220210
								195019		3814	
								676			
	 BR S 02 03 MS 12 13 55 NT 00 ON FP	BR SALARIES 02 23663 03 32556 MS 56219 12 13699 13 15582 55 83 NT 29365 00 19 ON 19	BR SALARIES BENEFITS 02 23663 8006 03 32556 10972 MS 56219 18979 12 13699 6095 13 15582 6758 55 83 41 NT 29365 12894 00 19 4 0N 19 4	BR SALARIES BENEFITS SERVICES 02 23663 8006 3889 03 32556 10972 5658 MS 56219 18979 9548 12 13699 6095 3688 13 15582 6758 3734 55 83 41 33 NT 29365 12894 7456 00 19 4 11733 0N 19 4 11733	FURCHASED MATERIAL BR SALARIES BENEFITS SERVICES SUPPLIES 02 23663 8006 3889 377 03 32556 10972 5658 549 MS 56219 18979 9548 926 12 13699 6095 3688 207 13 15582 6758 3734 209 55 83 41 33 1 NT 29365 12894 7456 419 00 19 4 11733 1774 0N 19 4 11734 1774	PURCHASEDMATERIALOTHERBRSALARIESBENEFITSSERVICESSUPPLIESEXPENSES022366380063889377145903325561097256585492123MS5621918979954892635821213699609536882071462131558267583734209148055834133113NT29365128947456419295600194117331774409ON194117331774409	PURCHASEDMATERIALOTHERCAPITALBRSALARIESBENEFITSSERVICESSUPPLIESEXPENSESOUTLAY02236638006388937714598803325561097256585492123128MS56219189799548926358221712136996095368820714624771315582675837342091480485583413311313NT293651289474564192956953001941173317744092939ON1941173317744092939	PURCHASEDMATERIALOTHERCAPITALTOTALBRSALARIESBENEFITSSERVICESSUPPLIESEXPENSESOUTLAYDIRECT022366380063889377145988374840332556109725658549212312851989MS56219189799548926358221789473121369960953688207146247252011315582675837342091480482781355834133113173173NT29365128947456419295695531880019411733177440929391688201194117331774409293916882	PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL BR SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT 02 23663 8006 3889 377 1459 88 37484 7083 03 32556 10972 5658 549 2123 128 51989 10306 MB 56219 18979 9548 926 3582 217 89473 17390 12 13699 6095 3688 207 1462 47 25201 20833 13 15582 6758 3734 209 1480 48 27813 21089 NT 29365 12894 7456 419 2955 95 53188 42111 00 19 4 11733 1774 409 2939 16882 1164 01 19 4 11733 3120 </td <td>PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL BR SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT COST 02 23663 8006 3889 377 1459 88 37484 7083 44568 03 32556 10972 5658 549 2123 128 51989 10306 62295 MS 56219 18979 9548 926 3582 217 89473 17390 106863 12 13699 6095 3688 207 1462 47 25201 20833 46035 13 15582 6758 3734 209 1480 48 27813 21089 48903 55 83 411 33 1 13 173 188 362 00 19 4 11733 1774 409 2939 16882 1</td> <td>Free PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL DISTRICT BR SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT COST INDIRECT 02 23663 8006 3889 377 1459 88 37484 7083 44568 03 32556 10972 5658 549 2123 128 51989 10306 62295 MS 56219 18979 9548 926 3582 217 89473 17390 106863 12 13699 6095 3688 207 1462 47 25201 20833 46035 13 15582 6758 3734 209 1480 48 27813 21089 48903 NT 29365 12894 7456 419 2955 95 53188 42111 95300 00 19 4 1</td>	PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL BR SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT COST 02 23663 8006 3889 377 1459 88 37484 7083 44568 03 32556 10972 5658 549 2123 128 51989 10306 62295 MS 56219 18979 9548 926 3582 217 89473 17390 106863 12 13699 6095 3688 207 1462 47 25201 20833 46035 13 15582 6758 3734 209 1480 48 27813 21089 48903 55 83 411 33 1 13 173 188 362 00 19 4 11733 1774 409 2939 16882 1	Free PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL DISTRICT BR SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT COST INDIRECT 02 23663 8006 3889 377 1459 88 37484 7083 44568 03 32556 10972 5658 549 2123 128 51989 10306 62295 MS 56219 18979 9548 926 3582 217 89473 17390 106863 12 13699 6095 3688 207 1462 47 25201 20833 46035 13 15582 6758 3734 209 1480 48 27813 21089 48903 NT 29365 12894 7456 419 2955 95 53188 42111 95300 00 19 4 1

6100 PUPIL PERSONNEL	12590	6400 INSTR STAFF TRAINING	14574	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	941	7300 SCHOOL ADMINISTRATION	1074	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	30485	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

PROGRAM -	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT					
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	82374	27900	5079	727	964	1957	119002	15174	134176		134176
BASIC 4-8	102	119	28	2598	371	493	1001	4612	7763	12375		12375
K-12 BASIC PRO	GRAMS	82493	27929	7677	1099	1457	2959	123615	22937	146552		146552
PREK-3 W/ESE	111	22583	10248	3996	544	9342	580	47295	22627	69922		69922
4-8 W/ESE	112	14792	7412	3694	503	8636	536	35575	20917	56492		56492
ESE LEVEL IV	254	881	441	220	30	514	31	2119	1246	3366		3366
EXCEPTIONAL ST	UDENT	38257	18102	7910	1078	18493	1148	84990	44791	129781		129781
TOTAL FOR	FEFP	120750	46031	15587	2177	19950	4107	208605	67728	276334		276334
FOOD SERVICE									281805		3846	
TRANSPORTATION									6486			

6100 PUPIL PERSONNEL	13023	6400 INSTR STAFF TRAINING	19370	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	1027	7300 SCHOOL ADMINISTRATION	1073	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	32141	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES 1091

SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

PROGRAM			PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY NB	R SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 9-12 10	3 72862	24641	15418	1697	1543	6054	122217	21994	144212		144212
K-12 BASIC PROGRAM	5 72862	24641	15418	1697	1543	6054	122217	21994	144212		144212
9-12 W/ESE 11	3 27376	12492	10315	631	602	2253	53671	48667	102339		102339
ESE LEVEL V 25	5 466	233	241	14	14	52	1022	1138	2161		2161
EXCEPTIONAL STUDEN	r 27842	12725	10557	646	616	2306	54694	49806	104500		104500
CAREER ED 9-12 30	62	15	15327	20769	342	5592	42109	3307	45416		45416
CAREER EDUCATIO	N 62	15	15327	20769	342	5592	42109	3307	45416		45416
TOTAL FOR FEF	P 100767	37382	41302	23113	2502	13953	219021	75108	294129		294129
FOOD SERVICE								262845		5710	
TRANSPORTATION								1012			

6100 PUPIL PERSONNEL	14884	6400 INSTR STAFF TRAINING	18133	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	1333	7300 SCHOOL ADMINISTRATION	1074	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	38264	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES 1416

SCHOOL - 0262 BONIFAY K8

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	73324	24788	15247	4014	3303	5001	125680	47712	173392		173392
BASIC 4-8	102	211876	71713	16585	4366	3593	5440	313575	51896	365471		365471
K-12 BASIC PRO	GRAMS	285201	96502	31833	8380	6897	10442	439255	99608	538864		538864
PREK-3 W/ESE	111	64359	30417	15506	1495	2573	1564	115916	61931	177848		177848
4-8 W/ESE	112	102858	47778	23286	2245	3864	2349	182383	93005	275388		275388
ESE LEVEL IV	254	2637	1290	715	68	118	72	4902	2856	7758		7758
ESE LEVEL V	255	2131	1068	623	60	103	62	4049	2490	6540		6540
EXCEPTIONAL SI	UDENT	171986	80554	40132	3869	6660	4049	307252	160283	467536		467536
ESOL	130	3		82	21	17	27	154	258	412		412
	ESOL	3		82	21	17	27	154	258	412		412
TOTAL FOR	R FEFP	457191	177057	72047	12271	13575	14518	746662	260150	1006813		1006813
FOOD SERVICE									869214		15554	
TRANSPORTATION									2757			

6100	PUPIL PERSONNEL	50591	6400	INSTR STAFF TRAINING	83143	7700	CENTRAL SERVICES	
6200	INSTRUCTIONAL MEDIA	4056	7300	SCHOOL ADMINISTRATION	1076	7900	OPERATION OF PLANT	
6300	INSTR & CURR DEVLPMNT	116974	7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	4307

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

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	12	2	253	38		4823	5129	2541	7671		7671
BASIC 9-12	103	21	5	454	68		8641	9191	4553	13744		13744
K-12 BASIC PR	OGRAMS	34	8	707	106		13464	14321	7094	21416		21416
4-8 W/ESE	112	5	1	261	17	1	2274	2562	2712	5274		5274
9-12 W/ESE	113	10	2	499	34	1	4337	4887	5172	10059		10059
EXCEPTIONAL S	TUDENT	16	4	761	52	3	6612	7449	7884	15333		15333
TOTAL FC	R FEFP	50	12	1469	158	3	20077	21771	14978	36750		36750
FOOD SERVICE									19314		243	
TRANSPORTATIO	N								43			

6100	PUPIL PERSONNEL	1548	6400	INSTR STAFF TRAINING	9419	7700	CENTRAL SERVICES	
6200	INSTRUCTIONAL MEDIA	106	7300	SCHOOL ADMINISTRATION		7900	OPERATION OF PLANT	
6300	INSTR & CURR DEVLPMNT	3790	7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	113

PAEC - Holmes County, FL 2023-2024 PC-3/4 Report (EW030)

** NON-DISTRICT FACILITY **

09/06/24

Page:19 7:57 PM

FUND - 4

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

----- 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 BASIC 4-8 BASIC 9-12 K-12 BASIC PROGRAMS 4-8 W/ESE 9-12 W/ESE EXCEPTIONAL STUDENT CAREER ED 9-12 300 CAREER EDUCATION TOTAL FOR FEFP 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	201	6400	INSTR STAFF TRAINING	540	7700	CENTRAL SERVICES
6200	INSTRUCTIONAL MEDIA	49	7300	SCHOOL ADMINISTRATION		7900	OPERATION OF PLANT
6300	INSTR & CURR DEVLPMNT	707	7400	FACILITIES ACQ-CONSTR	:	8100	MAINTENANCE OF PLANT
						8200	ADMIN. TECH. SERVICES

6500 INSTR. TECH. SERVICES 52

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PAEC - Holmes County, FL 2023-2024 PC-3/4 Report (EW030) 09/06/24

Page:20 7:57 PM

FUND - 4

SCHOOL - 7023 EDGENUITY

** NON-DISTRICT FACILITY **

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	12	2	5	37		8	67	555	622		622
BASIC 9-12	103	32	7	14	100		23	178	1479	1658		1658
K-12 BASIC PR	OGRAMS	44	10	19	138		32	245	2034	2280		2280
4-8 W/ESE	112	3223	1617	139	17	513	4	5515	1715	7230		7230
9-12 W/ESE	113	14469	7259	627	77	2304	18	24757	7698	32456		32456
EXCEPTIONAL S	TUDENT	17693	8877	767	95	2817	22	30273	9413	39687		39687
CAREER ED 9-12	300								3	4		4
CAREER EDU	CATION								3	4		4
TOTAL FO	R FEFP	17737	8887	786	234	2817	54	30519	11452	41972		41972
FOOD SERVICE									4028		696	
TRANSPORTATION	I								123			

6100	PUPIL PERSONNEL	2785	6400	INSTR STAFF TRAINING	1725	7700	CENTRAL SERVICES	
6200	INSTRUCTIONAL MEDIA	157	7300	SCHOOL ADMINISTRATION		7900	OPERATION OF PLANT	
6300	INSTR & CURR DEVLPMNT	6615	7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	167

SCHOOL - 0000 PAEC - Holmes County, FL

					- DIRECT							
PROGRAM -				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101				6323			6323	7456	13780		13780
BASIC 4-8	102				6664			6664	8173	14838		14838
BASIC 9-12	103				4853			4853	4342	9195		9195
K-12 BASIC PRO	GRAMS				17840			17840	19973	37813		37813
PREK-3 W/ESE	111				1527			1527	1643	3170		3170
4-8 W/ESE	112				2591			2591	3082	5674		5674
9-12 W/ESE	113				1784			1784	1324	3108		3108
ESE LEVEL IV	254				58			58	40	99		99
ESE LEVEL V	255				164			164	139	304		304
EXCEPTIONAL ST	UDENT				6127			6127	6229	12356		12356
CAREER ED 9-12	300				694			694	750	1444		1444
CAREER EDUC	ATION				694			694	750	1444		1444
ESOL	130				26			26	47	73		73
	ESOL				26			26	47	73		73
TOTAL FOR	FEFP				24688			24688	26999	51688		51688

FOOD SERVICE

TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

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

RECONCILIATION TO ANNUAL FINANCIAL REPORT										
OTHER		NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE	
					789		52478	52478		

6500 INSTR. TECH. SERVICES

fund - 7

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				995			995	3351	4347		4347
BASIC 4-8	102				907			907	3055	3962		3962
BASIC 9-12	103				770			770	2594	3364		3364
K-12 BASIC PROG	GRAMS				2673			2673	9000	11674		11674
PREK-3 W/ESE	111				196			196	662	859		859
4-8 W/ESE	112				334			334	1126	1461		1461
9-12 W/ESE	113				195			195	656	851		851
EXCEPTIONAL STU	JDENT				726			726	2445	3172		3172
CAREER ED 9-12	300				155			155	523	678		678
CAREER EDUCA	TION				155			155	523	678		678
ESOL	130				8			8	29	38		38
	ESOL				8			8	29	38		38
TOTAL FOR	FEFP				3564			3564	11999	15564		15564

FOOD SERVICE

TRANSPORTATION

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	11999 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

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				938			938	882	1820		1820
BASIC 4-8	102				854			854	803	1657		1657
BASIC 9-12	103				605			605	569	1175		1175
K-12 BASIC PRO	GRAMS				2397			2397	2256	4653		4653
PREK-3 W/ESE	111				116			116	109	225		225
4-8 W/ESE	112				225			225	212	438		438
9-12 W/ESE	113				241			241	227	469		469
ESE LEVEL V	255				106			106	100	207		207
EXCEPTIONAL ST	UDENT				691			691	650	1341		1341
CAREER ED 9-12	300				99			99	93	192		192
CAREER EDUC	ATION				99			99	93	192		192
TOTAL FOR	FEFP				3188			3188	3000	6188		6188

FOOD SERVICE TRANSPORTATION

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	3000 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

SCHOOL - 0061 PONCE DE LEON 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 4-8	102				636			636	810	1446		1446
BASIC 9-12	103				925			925	1178	2104		2104
K-12 BASIC PRO	GRAMS				1562			1562	1988	3550		3550
4-8 W/ESE	112				341			341	434	775		775
9-12 W/ESE	113				345			345	439	785		785
ESE LEVEL V	255				3			3	3	7		7
EXCEPTIONAL ST	UDENT				690			690	878	1568		1568
CAREER ED 9-12	300				104			104	133	237		237
CAREER EDUC	ATION				104			104	133	237		237
TOTAL FOR	FEFP				2356			2356	3000	5356		5356

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 PERSONNEL6200 INSTRUCTIONAL MEDIA6300 INSTR & CURR DEVLPMNT

- 6400 INSTR STAFF TRAINING 7300 SCHOOL ADMINISTRATION 7400 FACILITIES ACQ-CONSTR
- 3000 7700 CENTRAL SERVICES 7900 OPERATION OF PLANT 8100 MAINTENANCE OF PLANT 8200 ADMIN. TECH. SERVICES 6500 INSTR. TECH. SERVICES

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

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				1105			1105		1105		1105
BASIC 4-8	102				565			565		565		565
K-12 BASIC PRO	GRAMS				1671			1671		1671		1671
PREK-3 W/ESE	111				327			327		327		327
4-8 W/ESE	112				302			302		302		302
ESE LEVEL IV	254				18			18		18		18
EXCEPTIONAL ST	UDENT				648			648		648		648
TOTAL FOR	FEFP				2320			2320		2320		2320

FOOD SERVICE

TRANSPORTATION

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

SCHOOL - 0261 HOLMES COUNTY 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 9-12	103				2214			2214		2214		2214
K-12 BASIC PROGR	RAMS				2214			2214		2214		2214
9-12 W/ESE	113				824			824		824		824
ESE LEVEL V	255				19			19		19		19
EXCEPTIONAL STUI	DENT				843			843		843		843
CAREER ED 9-12	300				333			333		333		333
CAREER EDUCAT	LION				333			333		333		333
TOTAL FOR H	FEFP				3391			3391		3391		3391

FOOD SERVICE

TRANSPORTATION

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

SCHOOL - 0262 BONIFAY K8

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				3278			3278	3222	6501		6501
BASIC 4-8	102				3566			3566	3505	7071		7071
K-12 BASIC PRO	GRAMS				6845			6845	6727	13572		13572
PREK-3 W/ESE	111				886			886	871	1757		1757
4-8 W/ESE	112				1331			1331	1308	2639		2639
ESE LEVEL IV	254				40			40	40	81		81
ESE LEVEL V	255				35			35	35	70		70
EXCEPTIONAL SI	UDENT				2294			2294	2254	4548		4548
ESOL	130				17			17	17	35		35
	ESOL				17			17	17	35		35
TOTAL FOR	FEFP				9157			9157	9000	18157		18157

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	9000	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

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

TOTAL
58
103
161
27
52
79
241

FOOD SERVICE

TRANSPORTATION

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

3flctrpt74.p 05-4	PAEC - Holmes County, FL	09/06/24	Page:29
05.24.06.00.00	2023-2024 PC-3/4 Report (EW030)		7:57 PM

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

DIRECT ----------- PROGRAM -----PURCHASED MATERIAL OTHER CAPITAL TOTAL SCHOOL SCHOOL DISTRICT CATEGORY NBR SALARIES BENEFITS SERVICES SUPPLIES EXPENSES OUTLAY DIRECT INDIRECT COST INDIRECT TOTAL BASIC PREK-3 BASIC 4-8 BASIC 9-12 K-12 BASIC PROGRAMS 4-8 W/ESE 9-12 W/ESE EXCEPTIONAL STUDENT CAREER ED 9-12 300 CAREER EDUCATION TOTAL FOR FEFP

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 PERSONNEL6200 INSTRUCTIONAL MEDIA6300 INSTR & CURR DEVLPMNT

6400 INSTR STAFF TRAINING 7300 SCHOOL ADMINISTRATION 7400 FACILITIES ACQ-CONSTR 7700 CENTRAL SERVICES
7900 OPERATION OF PLANT
8100 MAINTENANCE OF PLANT
8200 ADMIN. TECH. SERVICES
6500 INSTR. TECH. SERVICES

3flctrpt74.p 05-4	PAEC - Holmes County, FL	09/06/24	Page:30
05.24.06.00.00	2023-2024 PC-3/4 Report (EW030)		7:57 PM

SCHOOL - 7023 EDGENUITY

** 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				57			57		57		57
BASIC 9-12	103				153			153		153		153
K-12 BASIC PRO	GRAMS				211			211		211		211
4-8 W/ESE	112				26			26		26		26
9-12 W/ESE	113				118			118		118		118
EXCEPTIONAL ST	UDENT				144			144		144		144
CAREER ED 9-12	300											
CAREER EDUC	ATION											
TOTAL FOR	FEFP				356			356		356		356

FOOD SERVICE TRANSPORTATION

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

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

6500 INSTR. TECH. SERVICES

SCHOOL - 0000 PAEC - Holmes County, FL

					- DIRECT							
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	60183	9877	70591	73742	10815	17793	243004	121092	364097	12684	376782
BASIC 4-8	102	63728	10459	75905	78974	15012	18637	262718	126572	389290	16621	405912
BASIC 9-12	103	53516	8783	55264	87498	37649	16690	259403	86762	346165	16775	362940
K-12 BASIC PROGR	RAMS	177428	29120	201761	240215	63477	53122	765126	334427	1099553	46081	1145635
PREK-3 W/ESE	111	15541	2550	16520	15536	1576	4276	56003	29455	85459	3182	88641
4-8 W/ESE	112	24531	4026	29733	29107	3720	7301	98420	49040	147460	5633	153094
9-12 W/ESE	113	15877	2605	20883	30791	6415	6123	82696	30860	113557	4176	117733
ESE LEVEL IV	254	596	97	609	396		164	1864	1120	2985	111	3096
ESE LEVEL V	255	1541	253	2105	2823	449	503	7677	2808	10486	348	10834
EXCEPTIONAL STUI	DENT	58088	9533	69853	78655	12162	18369	246662	113285	359948	13453	373401
CAREER ED 9-12	300	5227	857	7130	13732	2501	2408	31857	12097	43955	1316	45271
CAREER EDUCAT	TION	5227	857	7130	13732	2501	2408	31857	12097	43955	1316	45271
ESOL	130	235	38	270	368	51	72	1036	513	1549	50	1600
E	SOL	235	38	270	368	51	72	1036	513	1549	50	1600
TOTAL FOR F	FFP	240979	39550	279016	332971	78192	73972	1044682	460324	1505007	60901	1565908
FOOD SERVICE									45210			
TRANSPORTATION									47119		500	

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION		7700 CENTRAL SERVICES	5500
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	538	7900 OPERATION OF PLANT	48749
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	999
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	5113	8200 ADMIN. TECH. SERVICES	
			6500 INSTR. TECH. SERVICES	

RECONCILIATION TO ANNUAL FINANCIAL REPORT										
OTHER		NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE	
746791	2798	709834			77846		3196009	3196009		

SCHOOL - 0031 POPLAR SPRINGS SCHOOL

PROGRAM					DIRECT									
CATEGORY				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT			
	NBR _	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL		
BASIC PREK-3 1	101	6507	1068	12197	24520	5760	2894	52948	22768	75717	2754	78471		
BASIC 4-8 1	102	5932	973	11118	22352	5251	2638	48267	20914	69182	2777	71959		
BASIC 9-12 1	103	5036	826	9440	18979	4458	2240	40982	18143	59125	3004	62130		
K-12 BASIC PROGRA	AMS	17476	2868	32756	65852	15469	7773	142198	61826	204025	8536	212562		
PREK-3 W/ESE 1	111	1286	211	2411	4847	1138	572	10467	4556	15024	638	15662		
4-8 W/ESE 1	112	2187	359	4100	8242	1936	973	17798	7683	25481	975	26456		
9-12 W/ESE 1	113	1275	209	2390	4805	1128	567	10377	4503	14880	609	15490		
EXCEPTIONAL STUDE	ENT	4749	779	8901	17895	4204	2112	38643	16743	55387	2222	57609		
CAREER ED 9-12 3	300	1016	166	1904	3829	899	452	8269	3488	11757	316	12074		
CAREER EDUCATI	ION	1016	166	1904	3829	899	452	8269	3488	11757	316	12074		
ESOL 1	130	58	9	108	218	51	25	472	198	670	17	688		
E	SOL	58	9	108	218	51	25	472	198	670	17	688		
TOTAL FOR FE	EFP	23300	3824	43672	87796	20624	10364	189583	82257	271840	11093	282934		
FOOD SERVICE									9785					
TRANSPORTATION									5968		69			
EXCEPTIONAL STUDE CAREER ED 9-12 3 CAREER EDUCATION ESOL 1 ESOL 1	ENT 300 ION 130 SOL	4749 1016 1016 58 58	779 166 166 9 9	8901 1904 1904 108 108	17895 3829 3829 218 218 218	4204 899 899 51 51	 2112 452 452 25 25 	38643 8269 8269 472 472 472	16743 3488 3488 198 198 82257 9785	55387 11757 11757 670 670	2222 316 316 17 17 17 11093	576 120 120 6 6		

6100 PUPIL PERSONNEL	22022	6400 INSTR STAFF TRAINING	21691	7700 CENTRAL SERVICES	7448
6200 INSTRUCTIONAL MEDIA	153	7300 SCHOOL ADMINISTRATION	9498	7900 OPERATION OF PLANT	3498
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	2159
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	15783

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	8926	1465	14015	18412	3531	2832	49184	15919	65103	1914	67018
BASIC 4-8	102	8125	1333	12758	16760	3214	2578	44771	14624	59395	2291	61687
BASIC 9-12	103	5761	945	9046	11884	2279	1828	31746	10419	42166	1832	43998
K-12 BASIC PRO	GRAMS	22814	3744	35820	47057	9024	7239	125701	40963	166664	6038	172703
PREK-3 W/ESE	111	1106	181	1736	2281	437	351	6094	1977	8072	259	8331
4-8 W/ESE	112	2150	352	3376	4435	850	682	11847	3850	15698	527	16225
9-12 W/ESE	113	2301	377	3613	4746	910	730	12678	4112	16791	530	17322
ESE LEVEL V	255	1017	167	1597	2098	402	322	5606	1817	7424	231	7655
EXCEPTIONAL ST	UDENT	6575	1079	10323	13562	2601	2086	36227	11759	47986	1548	49534
CAREER ED 9-12	300	945	155	1484	1950	374	300	5209	1681	6891	185	7076
CAREER EDUC	ATION	945	155	1484	1950	374	300	5209	1681	6891	185	7076
TOTAL FOR	FEFP	30334	4978	47629	62570	12000	9626	167139	54404	221543	7771	229315
FOOD SERVICE									2433			
TRANSPORTATION									10931		58	

6100	PUPIL PERSONNEL	20802	6400	INSTR STAFF TRAINING	5753	7700	CENTRAL SERVICES	6952
6200	INSTRUCTIONAL MEDIA	143	7300	SCHOOL ADMINISTRATION	4491	7900	OPERATION OF PLANT	968
6300	INSTR & CURR DEVLPMNT		7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	558
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	14732

SCHOOL - 0061 PONCE DE LEON 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 4-8	102	4844	795	6989	7799	688	1796	22913	11022	33935	2166	36102
BASIC 9-12	103	7479	1227	10168	11347	1001	2613	33838	16128	49966	3352	53318
K-12 BASIC PRO	GRAMS	12323	2022	17157	19147	1690	4410	56751	27150	83902	5519	89421
4-8 W/ESE	112	2598	426	3749	4184	369	963	12292	5743	18036	792	18829
9-12 W/ESE	113	2810	461	3795	4236	373	975	12653	5834	18487	845	19333
ESE LEVEL V	255	23	3	33	37	3	8	111	50	162	4	166
EXCEPTIONAL ST	UDENT	5432	891	7579	8458	746	1948	25057	11629	36686	1642	38329
CAREER ED 9-12	300	796	130	1148	1281	113	295	3765	1750	5516	222	5738
CAREER EDUC	ATION	796	130	1148	1281	113	295	3765	1750	5516	222	5738
TOTAL FOR	FEFP	18551	3044	25885	28888	2550	6653	85574	40530	126104	7385	133489
FOOD SERVICE									2099			
TRANSPORTATION									708		46	

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	13259	6400 INSTR STAFF TRAINING	3408	7700 CENTRAL SERVICES	4635
6200 INSTRUCTIONAL MEDIA	95	7300 SCHOOL ADMINISTRATION	6374	7900 OPERATION OF PLANT	2368
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	564
				8200 ADMIN. TECH. SERVICES	

6500 INSTR. TECH. SERVICES 9823

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

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	11606	1904	14531	3156		3521	34720	24423	59144	2238	61383
BASIC 4-8	102	5937	974	7434	1614		1801	17762	12480	30243	1136	31379
K-12 BASIC PRO	GRAMS	17544	2879	21965	4771		5322	52483	36904	89387	3374	92762
PREK-3 W/ESE	111	3439	564	4306	935		1043	10290	7187	17477	632	18110
4-8 W/ESE	112	3180	521	3981	864		964	9513	6643	16156	584	16741
ESE LEVEL IV	254	189	31	237	51		57	566	393	959	33	993
EXCEPTIONAL ST	TUDENT	6809	1117	8525	1852		2065	20370	14224	34594	1249	35844
TOTAL FOR	R FEFP	24353	3996	30491	6623		7388	72853	51128	123982	4624	128607
FOOD SERVICE									6933			
TRANSPORTATION									7727		47	

6100	PUPIL PERSONNEL	14949	6400	INSTR STAFF TRAINING	4963	7700	CENTRAL SERVICES	5060
6200	INSTRUCTIONAL MEDIA	104	7300	SCHOOL ADMINISTRATION	9500	7900	OPERATION OF PLANT	4558
6300	INSTR & CURR DEVLPMNT		7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	1269
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	10722

SCHOOL - 0261 HOLMES COUNTY 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 9-12 103	24607	4038	17216	44326	5063	9049	104302	35305	139607	8290	147898
K-12 BASIC PROGRAMS	24607	4038	17216	44326	5063	9049	104302	35305	139607	8290	147898
9-12 W/ESE 113	7300	1198	6407	16496	1884	3367	36654	12893	49547	2037	51585
ESE LEVEL V 255	145	23	149	386	44	78	828	298	1126	35	1162
EXCEPTIONAL STUDENT	7445	1222	6557	16882	1928	3446	37482	13191	50674	2073	52747
CAREER ED 9-12 300	2356	386	2589	6666	761	1360	14121	5155	19276	591	19867
CAREER EDUCATION	2356	386	2589	6666	761	1360	14121	5155	19276	591	19867
TOTAL FOR FEFP	34410	5647	26363	67874	7753	13856	155906	53652	209558	10955	220513
FOOD SERVICE								2637			
TRANSPORTATION								1061		70	

6100 PUPIL PERSONNEL	19282	6400 INSTR STAFF TRAINING	7097	7700 CENTRAL SERVICES	6566
6200 INSTRUCTIONAL MEDIA	135	7300 SCHOOL ADMINISTRATION	4410	7900 OPERATION OF PLANT	1507
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	736
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	13915

SCHOOL - 0262 BONIFAY K8

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	32660	5360	29834	27638		8544	104039	57912	161952	5774	167727
BASIC 4-8	102	35577	5839	32451	30062		9294	113225	64506	177732	8109	185841
K-12 BASIC PRO	OGRAMS	68238	11199	62286	57701		17839	217265	122419	339684	13883	353568
PREK-3 W/ESE	111	9709	1593	8066	7472		2310	29150	15733	44884	1653	46537
4-8 W/ESE	112	13551	2224	12113	11221		3469	42579	23801	66380	2692	69072
ESE LEVEL IV	254	407	66	372	344		106	1297	727	2025	78	2103
ESE LEVEL V	255	355	58	324	300		92	1131	641	1772	77	1849
EXCEPTIONAL S	FUDENT	24022	3942	20875	19338		5978	74158	40903	115062	4501	119563
ESOL	130	177	29	161	149		46	563	314	878	32	911
	ESOL	177	29	161	149		46	563	314	878	32	911
TOTAL FO	R FEFP	92438	15171	83323	77190		23864	291988	163637	455626	18418	474044
FOOD SERVICE									21321			
TRANSPORTATION									20460		190	

6100 PUPIL PERSONNEL	57698	6400 INSTR STAFF TRAINING	17503	7700 CENTRAL SERVICES	19969
6200 INSTRUCTIONAL MEDIA	411	7300 SCHOOL ADMINISTRATION	14022	7900 OPERATION OF PLANT	9867
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	1848
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	42315

FUND - 9

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

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	1275	209	5051	165		518	7220	1954	9175	104	9280
BASIC 9-12	103	2285	375	9051	296		929	12938	3504	16442	187	16630
K-12 BASIC PRO	GRAMS	3561	584	14103	462		1447	20159	5459	25618	291	25910
4-8 W/ESE	112	601	98	2382	78		244	3405	921	4327	49	4376
9-12 W/ESE	113	1147	188	4543	148		466	6494	1759	8253	94	8347
EXCEPTIONAL ST	UDENT	1748	287	6926	227		710	9900	2681	12581	143	12724
TOTAL FOR	FEFP	5310	871	21029	689		2158	30059	8140	38199	434	38634
FOOD SERVICE												
TRANSPORTATION									45		2	

610	0 PUPIL PERSONNEL	1897	6400	INSTR STAFF TRAINING	1342	7700	CENTRAL SERVICES	526
620	0 INSTRUCTIONAL MEDIA	10	7300	SCHOOL ADMINISTRATION	2153	7900	OPERATION OF PLANT	1076
630	0 INSTR & CURR DEVLPMNT		7400	FACILITIES ACQ-CONSTR		8100	MAINTENANCE OF PLANT	17
						8200	ADMIN. TECH. SERVICES	
						6500	INSTR. TECH. SERVICES	1116

PAEC - Holmes County, FL 2023-2024 PC-3/4 Report (EW030) 09/06/24

Page:39 7:57 PM

FUND - 9

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

** NON-DISTRICT FACILITY **

DIRECT												
PROGRAM -				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	482	79	11	13	1524		2111	67	2179	2	2181
BASIC 4-8	102	1853	304	44	53	5858	2	8116	261	8378	8	8386
BASIC 9-12	103	7862	1290	188	225	24846	10	34422	1107	35530	36	35567
K-12 BASIC PRO	GRAMS	10198	1673	244	292	32229	13	44651	1437	46088	47	46136
4-8 W/ESE	112	178	29	4	5	564		782	25	807		808
9-12 W/ESE	113	670	109	16	19	2117		2933	94	3028	3	3031
EXCEPTIONAL ST	UDENT	848	139	20	24	2682	1	3715	119	3835	3	3839
CAREER ED 9-12	300	111	18	2	3	352		488	15	504		505
CAREER EDUC	ATION	111	18	2	3	352		488	15	504		505
TOTAL FOR	FEFP	11158	1831	267	320	35264	14	48856	1572	50428	52	50480
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	697	6400 INSTR STAFF TRAINING	107	7700 CENTRAL SERVICES	244
6200	INSTRUCTIONAL MEDIA	5	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 518

85

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3flctrpt74.p 05-4	
05.24.06.00.00	

PAEC - Holmes County, FL 2023-2024 PC-3/4 Report (EW030) 09/06/24

Page:40 7:57 PM

FUND - 9

SCHOOL - 7023 EDGENUITY

** 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	181	29	56	164		7	440	808	1248	26	1275
BASIC 9-12	103	483	79	151	438		19	1172	2153	3325	71	3396
K-12 BASIC PR	OGRAMS	664	109	208	602		26	1612	2961	4573	98	4672
4-8 W/ESE	112	83	13	26	75		3	201	370	572	12	584
9-12 W/ESE	113	373	61	117	338		15	904	1662	2567	55	2622
EXCEPTIONAL S	TUDENT	456	74	143	413		18	1106	2032	3139	67	3207
CAREER ED 9-12	300	1			1			3	5	8		8
CAREER EDU	CATION	1			1			3	5	8		8
TOTAL FO	R FEFP	1122	184	352	1017		45	2721	5000	7722	166	7888
FOOD SERVICE												
TRANSPORTATION	r								129		8	

6100	PUPIL PERSONNEL	2216	6400	INSTR STAFF TRAINING	342	7700	CENTRAL SERVICES	777
6200	INSTRUCTIONAL MEDIA	16	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	1647

6500 INSTR. TECH. SERVICES

fund - 10

SCHOOL - 0000 PAEC - Holmes County, FL

					- DIRECT							
PROGRAM -				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101				16			16	196	213		213
BASIC 4-8	102				15			15	205	220		220
BASIC 9-12	103				79			79	140	219		219
K-12 BASIC PRO	GRAMS				111			111	542	653		653
PREK-3 W/ESE	111				3			3	47	50		50
4-8 W/ESE	112				5			5	79	85		85
9-12 W/ESE	113				28			28	51	79		79
ESE LEVEL IV	254								1	1		1
ESE LEVEL V	255								5	5		5
EXCEPTIONAL ST	UDENT				37			37	185	223		223
CAREER ED 9-12	300				12			12	20	32		32
CAREER EDUC	ATION				12			12	20	32		32
ESOL	130											
	ESOL											
TOTAL FOR					161			161	748	910		910
IOIAL FOR	FEFF				101			101	/10	910		910
FOOD SERVICE												
TRANSPORTATION												
DISTRICT IN	NDIREC'	r costs are	E FUNCTIONA	LLY DISTRI	BUTED AS RI	EPORTED BEL	.WO					
6100 PUPIL	PERSO	NNEL		7100 BO	ARD OF EDU	CATION		7700 CEN	TRAL SERVIC	ES		
6200 INSTRU	UCTION	AL MEDIA		7200 GE	NERAL ADMI	NISTRATIO		7900 OPE	RATION OF P	LANT		
6300 INSTR	& CUR	R DEVLPMNT		7400 FA	CILITIES A	CQ-CONSTR		8100 MAI	NTENANCE OF	PLANT		
6400 INSTR	STAFF	TRAINING		7500 FI	SCAL SERVI	CES		8200 ADM	IN. TECH. S	ERVICES		

RECONCILIATION TO ANNUAL FINANCIAL REPORT										
OTHER		NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE	
			682		50		1642	1642		

6500 INSTR. TECH. SERVICES

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				16			16	29	46		46
BASIC 4-8	102				15			15	27	42		42
BASIC 9-12	103				12			12	23	36		36
K-12 BASIC PRO	GRAMS				45			45	80	125		125
PREK-3 W/ESE	111				3			3	5	9		9
4-8 W/ESE	112				5			5	10	15		15
9-12 W/ESE	113				3			3	5	9		9
EXCEPTIONAL ST	UDENT				12			12	21	34		34
CAREER ED 9-12	300				2			2	4	7		7
CAREER EDUC	ATION				2			2	4	7		7
ESOL	130											
	ESOL											
TOTAL FOR	FEFP				59			59	106	166		166

FOOD SERVICE

TRANSPORTATION

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	106 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

1.1	3flctrpt74.p 05-4	PAEC - Holmes County,	FL	09/06/24	Page:43
(05.24.06.00.00	2023-2024 PC-3/4 Report (2	EW030)		7:57 PM

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								29	29		29
BASIC 4-8	102								26	26		26
BASIC 9-12	103								18	18		18
K-12 BASIC PRO	GRAMS								75	75		75
PREK-3 W/ESE	111								3	3		3
4-8 W/ESE	112								7	7		7
9-12 W/ESE	113								7	7		7
ESE LEVEL V	255								3	3		3
EXCEPTIONAL ST	UDENT								21	21		21
CAREER ED 9-12	300								3	3		3
CAREER EDUC	ATION								3	3		3
TOTAL FOR	FEFP								99	99		99

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.

6500 INSTR. TECH. SERVICES

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	99	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

3flctrpt74.p 05-4	PAEC - Holmes County, FL	09/06/24	Page:44
05.24.06.00.00	2023-2024 PC-3/4 Report (EW030)		7:57 PM

SCHOOL - 0061 PONCE DE LEON 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 4-8	102								17	17		17
BASIC 9-12	103								26	26		26
K-12 BASIC PRO	GRAMS								44	44		44
4-8 W/ESE	112								9	9		9
9-12 W/ESE	113								9	9		9
ESE LEVEL V	255											
EXCEPTIONAL ST	UDENT								19	19		19
CAREER ED 9-12	300								2	2		2
CAREER EDUC	ATION								2	2		2
TOTAL FOR	FEFP								66	66		66

FOOD SERVICE TRANSPORTATION

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	66	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLAN

- NT 8200 ADMIN. TECH. SERVICES
 - 6500 INSTR. TECH. SERVICES

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

					- 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								34	34		34
BASIC 4-8	102								17	17		17
K-12 BASIC PRO	GRAMS								52	52		52
PREK-3 W/ESE	111								10	10		10
4-8 W/ESE	112								9	9		9
ESE LEVEL IV	254											
EXCEPTIONAL ST	UDENT								20	20		20
TOTAL FOR	FEFP								72	72		72

FOOD SERVICE

TRANSPORTATION

6100	PUPIL PERSONNEL	6400	INSTR STAFF TRAINING	72	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

SCHOOL - 0261 HOLMES COUNTY 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 9-12	103				66			66	61	128		128
K-12 BASIC PROGR	RAMS				66			66	61	128		128
9-12 W/ESE	113				24			24	22	47		47
ESE LEVEL V	255									1		1
EXCEPTIONAL STUI	DENT				25			25	23	48		48
CAREER ED 9-12	300				10			10	9	19		19
CAREER EDUCAT	LION				10			10	9	19		19
TOTAL FOR F	FEFP				101			101	94	196		196

FOOD SERVICE

TRANSPORTATION

6100	PUPIL PERSONNEL	6400	INSTR STAFF TRAINING	94	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

3flctrpt74.p ()5-4
05.24.06.00.00)

6500 INSTR. TECH. SERVICES

FUND - 10

SCHOOL - 0262 BONIFAY K8

					- 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								102	102		102
BASIC 4-8	102								111	111		111
K-12 BASIC PRO	OGRAMS								214	214		214
PREK-3 W/ESE	111								27	27		27
4-8 W/ESE	112								41	41		41
ESE LEVEL IV	254								1	1		1
ESE LEVEL V	255								1	1		1
EXCEPTIONAL ST	TUDENT								71	71		71
ESOL	130											
	ESOL											
TOTAL FOR	R FEFP								286	286		286

FOOD SERVICE TRANSPORTATION

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	286	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

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

					- 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								1	1		1
BASIC 9-12	103								3	3		3
K-12 BASIC PRO	GRAMS								5	5		5
4-8 W/ESE	112											
9-12 W/ESE	113								1	1		1
EXCEPTIONAL ST	UDENT								2	2		2
TOTAL FOR	FEFP								7	7		7

FOOD SERVICE

TRANSPORTATION

6100	PUPIL PERSONNEL	6400	INSTR STAFF TRAINING	7	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

3flctrpt74.p 05-4	PAEC - Holmes County, FL	09/06/24	Page:49
05.24.06.00.00	2023-2024 PC-3/4 Report (EW030)		7:57 PM

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

					- DIRECT							
PROGRAM				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101											
BASIC 4-8	102											
BASIC 9-12	103								2	2		2
K-12 BASIC PRO	GRAMS								3	3		3
4-8 W/ESE	112											
9-12 W/ESE	113											
EXCEPTIONAL ST	UDENT											
CAREER ED 9-12	300											
CAREER EDUC	ATION											
TOTAL FOR	FEFP								3	3		3

FOOD SERVICE TRANSPORTATION

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	3	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

3flctrpt74.p 05-4	PAEC - Holmes County, FL	09/06/24	Page:50
05.24.06.00.00	2023-2024 PC-3/4 Report (EW030)		7:57 PM

SCHOOL - 7023 EDGENUITY

** NON-DISTRICT FACILITY **

TOTAL
1
4
6
3
4
11

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.

CENTRAL SERVICES
OPERATION OF PLANT
MAINTENANCE OF PLANT
ADMIN. TECH. SERVICES
INSTR. TECH. SERVICES
о м А