



# HOLMES DISTRICT SCHOOL BOARD

## ANNUAL FINANCIAL REPORT 2023-2024

**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**

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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 school board on September 10, 2024 (date).

  
Signature of District School Superintendent

9/10/24  
Signature Date

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The management of the Holmes County District School Board has prepared the following discussion and analysis of the financial activities for the fiscal year ended June 30, 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, equals net position, which is a measure of the District's financial health. The

statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

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

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

### **Fund Financial Statements**

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

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

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

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major

funds are the General Fund, Special Revenue – 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.

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

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

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

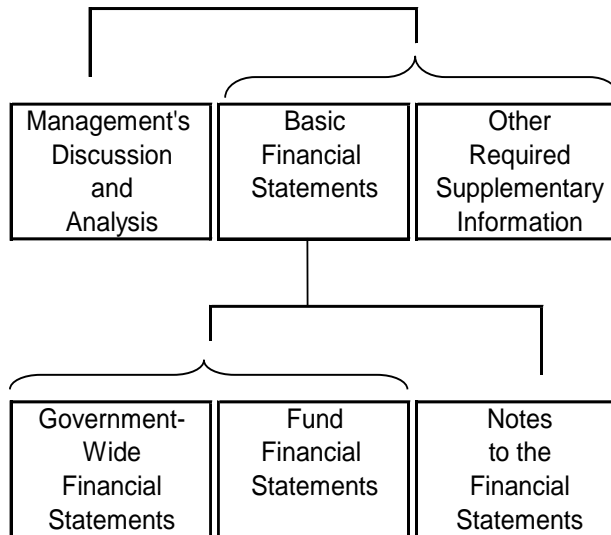
### **Notes to Financial Statements**

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

### **Other Information**

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

### Components of the Annual Financial Report



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

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

<b>GOVERNMENT-WIDE FINANCIAL ANALYSIS</b>
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As noted earlier, net position over time may serve as a useful indicator of a government’s financial health. The following is a summary of the District’s net position as of June 30, 2024, compared to net position as of June 30, 2023:

**Net Position, End of Year**

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

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

The restricted portion of the District’s net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing \$2,896,810 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**

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

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



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:

	<b>Capital Assets</b>	
	<b>Governmental Activities</b>	
	<b>6-30-24</b>	<b>6-30-23</b>
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
<b>Total Capital Assets</b>	<b>\$ 65,852,420</b>	<b>\$ 67,044,189</b>

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

**Long-Term Debt**

The following table discloses the 2023-24 fiscal year debt principal payments and outstanding balances at June 30, 2024:

**Outstanding Debt**

	<u>Total Payments</u>	<u>Debt Outstanding</u>
June 30, 2024	<u>\$ 200,815.66</u>	<u>\$ \$ 646,749.26</u>

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

OTHER MATTERS OF SIGNIFICANCE

**Insurance Premiums**

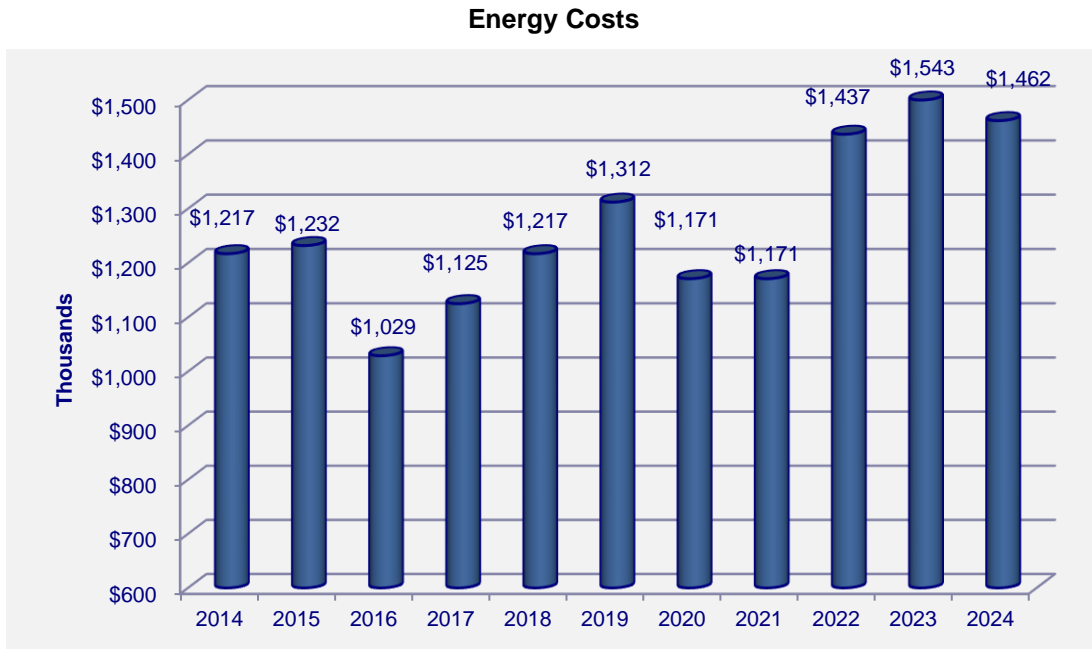
The insurance industry has presented a challenge for consumers for the past several years. The current provider of health insurance has a contractual provision whereby the District is to pay at least 75 percent of the premium cost for employee health coverage. The District’s total cost for health insurance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

**Health Insurance Premiums**



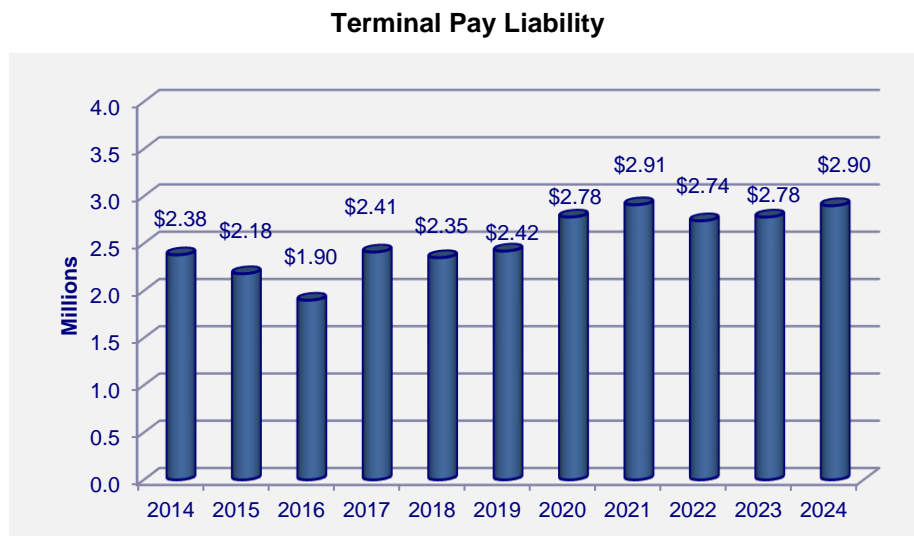
**Energy Costs**

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



**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:



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**

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### **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Description of Government-Wide Financial Statements**

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

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

#### **B. Reporting Entity**

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

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

#### **C. Basis of Presentation: Government-Wide Financial Statements**

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

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

#### **D. Basis of Presentation: Fund Financial Statements**

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

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Food Service Fund – to account for the operations of the District's food service program operated at the individual schools.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Education Stabilization Fund – to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.

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

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

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

#### **E. Measurement Focus and Basis of Accounting**

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

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 45 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 45 days of year end). Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

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

### **1. Cash and Cash Equivalents**

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

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



## 2. Investments

Investments consist of amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

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

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

## 3. Inventories

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

## 4. Capital Assets

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

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

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

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

## 5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to

pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

## **6. Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds, and to the extent funded in accordance with Board Policy in the Internal Service Fund are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

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

## **7. Deferred Outflows/Inflows of Resources**

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

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

## **8. Net Position Flow Assumption**

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

## **9. Fund Balance Flow Assumptions**

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

## **10. Fund Balance Policies**

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

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

**Change from Major to Nonmajor Fund.** The Capital Projects Fund – Local Capital Improvement 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.

**Change from Nonmajor to Major Fund.** 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**

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

**B. Investments**

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

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	47 Days	<u>\$ 5,941.27</u>

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

**Interest Rate Risk**

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

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

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be

extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days.” As of June 30, 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:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 641,671.30	\$ -	\$ -	\$ 641,671.30
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	7,346,418.03	1,221,791.04	-	8,568,209.07
Buildings and Fixed Equipment	89,467,489.06	-	-	89,467,489.06
Furniture, Fixtures, and Equipment	3,721,140.12	223,537.79	-	3,944,677.91
Motor Vehicles	4,917,849.52	157,500.00	1,500.00	5,073,849.52
Total Capital Assets Being Depreciated	<u>105,452,896.73</u>	<u>1,602,828.83</u>	<u>1,500.00</u>	<u>107,054,225.56</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,490,607.16	504,237.69	-	2,994,844.85
Buildings and Fixed Equipment	30,482,729.83	1,750,155.73	-	32,232,885.56
Furniture, Fixtures, and Equipment	2,749,142.78	264,634.87	-	3,013,777.65
Motor Vehicles	3,327,899.04	275,570.18	1,500.00	3,601,969.22
Total Accumulated Depreciation	<u>39,050,378.81</u>	<u>2,794,598.47</u>	<u>1,500.00</u>	<u>41,843,477.28</u>
Total Capital Assets Being Depreciated, Net	<u>66,402,517.92</u>	<u>(1,191,769.64)</u>	<u>-</u>	<u>65,210,748.28</u>
Governmental Activities Capital Assets, Net	<u>\$ 67,044,189.22</u>	<u>\$ (1,191,769.64)</u>	<u>\$ -</u>	<u>\$ 65,852,419.58</u>

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

## **D. Retirement Plans**

### **1. FRS – Defined Benefit Pension Plans**

#### **General Information about the FRS**

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

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

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

#### **FRS Pension Plan**

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

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

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after



33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

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

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

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

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

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

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

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	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.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. 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:

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

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	<u>2,282,582</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 6,262,134</u></b>	<b><u>\$ 741,811</u></b>

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:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2025	\$ 414,665
2026	(221,032)
2027	2,830,524
2028	170,600
2029	<u>42,984</u>
<b>Total</b>	<b><u>\$ 3,237,741</u></b>

Actuarial Assumptions. 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:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.9%	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%
<b>Total</b>	<u>100%</u>			
Assumed inflation - Mean			2.4%	1.4%

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

Discount Rate. The discount rate used to measure the total pension liability was 6.7 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2023 valuation was unchanged from the previous valuation.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.7 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

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

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

### HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of

State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

*Benefits Provided.* For the fiscal year ended June 30, 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.

*Contributions.* The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 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.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* 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:

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<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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 District HIS Contributions and Proportionate Share of Contributions	59,408	488,293
District HIS Contributions Subsequent to the Measurement Date	378,167	-
<b>Total</b>	<u>\$ 752,979</u>	<u>\$ 1,165,597</u>

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:

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

Actuarial Assumptions. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.65 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.

Discount Rate. 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.65 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%)	Current Discount 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

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

## 2. FRS – Defined Contribution Pension Plan

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2023-24 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
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**

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The District does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through action from the Board and



the Insurance Committee. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

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

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

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

Total OPEB Liability. 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.

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

Inflation	2.25 percent
Discount Rate	3.86 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 Care Costs – From Birth to Death.”
Expenses	Administrative expenses are included in the per capita health costs.

For plans that do not have formal assets, the discount rate should equal a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date. For the purpose of the OPEB Plan actuarial valuation, the municipal bond rate of 3.86 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.

	<u>Amount</u>
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	<u>(201,629)</u>
Net Changes	<u>31,996</u>
Balance at June 30, 2024	<u>\$ 6,152,631</u>

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.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.86 percent) or 1 percentage point higher (4.86 percent) than the current rate:

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

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.5 percent decreasing to 3.0 percent) or 1 percentage point higher (7.5 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. 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:

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

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:

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

## F. Risk Management Programs

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

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

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

**G. Long-Term Liabilities**

**1. Installment-Purchase Payable**

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

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

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

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 231,328.00	\$ 208,045.03	\$ 23,282.97
2026	231,328.00	215,534.65	15,793.35
2027	231,328.00	223,169.58	8,158.42
<b>Total</b>	<u><u>\$ 693,984.00</u></u>	<u><u>\$ 646,749.26</u></u>	<u><u>\$ 47,234.74</u></u>

The stated interest rate is 3.60 percent.

**2. Changes in Long-Term Liabilities**

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

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due In One Year</u>
<b>GOVERNMENTAL ACTIVITIES</b>					
Installment-Purchase Payable	\$ 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
<b>Total Governmental Activities</b>	<u><u>\$ 31,965,321.55</u></u>	<u><u>\$ 11,989,746.27</u></u>	<u><u>\$ 9,510,902.80</u></u>	<u><u>\$ 34,444,165.02</u></u>	<u><u>\$ 742,303.36</u></u>

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

**H. Fund Balance Reporting**

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

- **Nonspendable Fund Balance.** Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance.** Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other

governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.

- **Unassigned Fund Balance.** The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

**I. Interfund Receivables and Payables**

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

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

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

**J. Revenues**

**1. Schedule of State Revenue Sources**

The following is a schedule of the District’s State revenue sources for the 2023-24 fiscal year:

<u>Source</u>	<u>Amount</u>
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
<b>Total</b>	<b>\$ 26,029,438.58</b>

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

## 2. Property Taxes

The following is a summary of millages and taxes levied on the 2023 tax roll for the 2023-24 fiscal year:

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

## K. Interfund Transfers

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

<b>Funds</b>	<b>Interfund</b>	
	<b>Transfers In</b>	<b>Transfers Out</b>
Major:		
General	\$ 1,616,118.51	\$ -
Nonmajor Governmental	-	1,616,118.51
<b>Total</b>	\$ 1,616,118.51	\$ 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  
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**Schedule of Changes in the District's  
Total OPEB Liability and Related Ratios**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>							
Service Cost	\$ 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)
<b>Net Change in Total OPEB Liability</b>	<u>31,996</u>	<u>(1,317,273)</u>	<u>845,572</u>	<u>(67,598)</u>	<u>704,887</u>	<u>(2,163,943)</u>	<u>(554,968)</u>
Total OPEB Liability - Beginning	<u>6,120,635</u>	<u>7,437,908</u>	<u>6,592,336</u>	<u>6,659,934</u>	<u>5,955,047</u>	<u>8,118,990</u>	<u>8,673,958</u>
<b>Total OPEB Liability - Ending</b>	<u>\$ 6,152,631</u>	<u>\$ 6,120,635</u>	<u>7,437,908</u>	<u>\$ 6,592,336</u>	<u>\$ 6,659,934</u>	<u>\$ 5,955,047</u>	<u>\$ 8,118,990</u>
Covered-Employee Payroll	\$ 17,205,840	\$ 16,704,699	18,353,035	\$ 17,818,481	\$ 17,297,155	\$ 16,793,354	\$ 12,116,253
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	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)**

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the FRS Net Pension Liability</b>	<b>District's Proportionate Share of the FRS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
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)**

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required FRS Contribution</b>	<b>FRS Contributions in Relation to the Contractually Required Contribution</b>	<b>FRS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>FRS Contributions as a Percentage of Covered Payroll</b>
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)**

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the HIS Net Pension Liability</b>	<b>District's Proportionate Share of the HIS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
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)**

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required HIS Contribution</b>	<b>HIS Contributions in Relation to the Contractually Required Contribution</b>	<b>HIS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>HIS Contributions as a Percentage of Covered Payroll</b>
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**

	Account Number	Primary Government
		Governmental Activities
<b>ASSETS</b>		
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	1150	162,715.44
<i>Capital Assets</i>		
Land	1310	641,671.30
Land Improvements - Nondepreciable	1315	
Construction in Progress	1360	
Nondepreciable Capital Assets		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
<b>Total Assets</b>		<b>70,110,532.30</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	1940	7,015,113.00
Other Postemployment Benefits	1950	1,407,319.00
Asset Retirement Obligation	1960	
<b>Total Deferred Outflows of Resources</b>		<b>8,422,432.00</b>
<b>LIABILITIES</b>		
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	
<i>Long-Term Liabilities:</i>		
<i>Portion Due Within One Year:</i>		
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	
Due Within One Year		742,303.36
<i>Portion Due After One Year:</i>		
Notes Payable	2310	438,704.23
Liability for Compensated Absences	2330	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		33,701,861.66
Total Long-Term Liabilities		34,444,165.02
<b>Total Liabilities</b>		<b>35,090,369.85</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Revenue	2630	
Pension	2640	1,907,408.00
Other Postemployment Benefits	2650	3,184,846.00
<b>Total Deferred Inflows of Resources</b>		<b>5,092,254.00</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	2770	65,205,670.32
<i>Restricted For:</i>		
Categorical Carryover Programs	2780	93,664.43
Food Service	2780	485,607.43
Debt Service	2780	
Capital Projects	2780	236,251.64
Other Purposes	2780	
Unrestricted	2790	(27,670,853.37)
<b>Total Net Position</b>		<b>38,350,340.45</b>

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2024**

FUNCTIONS	Account Number	Expenses	Program Revenues			(e) Revenue and Changes in
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<i>Governmental Activities:</i>						
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)
<b>Total Governmental Activities</b>		43,061,938.64	148,517.09	2,427,204.39	138,280.68	(40,347,936.48)
<i>Business-type Activities:</i>						
Self-Insurance Consortium						
Daycare Operations						
Other Business-Type Activity						
<b>Total Business-Type Activities</b>		0.00	0.00	0.00	0.00	
<b>Total Primary Government</b>		43,061,938.64	148,517.09	2,427,204.39	138,280.68	(40,347,936.48)
<i>Component Units:</i>						
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	
<b>Total Component Units</b>		0.00	0.00	0.00	0.00	

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	2,412,082.62
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	972,331.51
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	31,773,205.30
Investment Earnings	189,830.82
Miscellaneous	358,162.85
Special Items	
Extraordinary Items	
Transfers	
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	35,705,613.10
<b>Change in Net Position</b>	(4,642,323.38)
Net Position, July 1, 2023	42,992,663.83
Adjustments to Net Position	
Net Position, June 30, 2024	38,350,340.45

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2024**

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	216,080.64	475,904.91	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	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	1220	89,089.41	27,645.57	402,492.41	850,863.31	0.00	0.00
Due From Budgetary Funds	1141	1,045,692.64	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
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	1114	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	1460	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		1,577,081.34	503,550.48	402,492.41	850,863.31	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		1,577,081.34	503,550.48	402,492.41	850,863.31	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	19,814.37	0.00	1,599.80	155,580.07	0.00	0.00
Payroll Deductions and Withholding	2170	88.82	0.00	0.00	1,566.60	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	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	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	2161	0.00	0.00	380,247.75	665,444.89	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 Liability	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	2140	0.00	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	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	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
<b>Total Liabilities</b>		309,868.98	17,943.05	402,492.41	850,863.31	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	162,715.44	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2723	93,664.43	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	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	2729	0.00	485,607.43	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	93,664.43	485,607.43	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	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
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	1,010,832.49	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	1,267,212.36	485,607.43	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		1,577,081.34	503,550.48	402,492.41	850,863.31	0.00	0.00

The notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2024**

	Account Number	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
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	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	0.00
Due From Budgetary Funds	1141	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
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	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
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	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	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	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	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	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	2140	0.00	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	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	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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	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	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
<b>Total Restricted Fund Balances</b>	2720	0.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	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
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2024**

	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
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
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	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	0.00
Due From Budgetary Funds	1141	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
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	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
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	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	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	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	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	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	2140	0.00	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	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	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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	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	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
<b>Total Restricted Fund Balances</b>	2720	0.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	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
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2024**

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	342,669.64
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	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	4,311.72
Due From Budgetary Funds	1141	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
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	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
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	346,981.36
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	346,981.36
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	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	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	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	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	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	2140	0.00	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	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	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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	110,729.72
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	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	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
<b>Total Restricted Fund Balances</b>	2720	0.00	0.00	0.00	0.00	0.00	236,251.64
<i>Committed to:</i>							
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	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
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	236,251.64
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	346,981.36

The notes to financial statements are an integral part of this statement  
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2024

	Account Number	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	1,034,655.19
Investments	1160	0.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	63,503.21
Interest Receivable on Investment	1170	0.00
Due From Other Agencies	1220	1,374,402.42
Due From Budgetary Funds	1141	1,045,692.64
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	162,715.44
Prepaid Items	1230	0.00
Long-Term Investments	1460	0.00
<b>Total Assets</b>		<b>3,680,968.90</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>3,680,968.90</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	176,994.24
Payroll Deductions and Withholding	2170	1,655.42
Accounts Payable	2120	356,825.45
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	110,729.72
Due to Budgetary Funds	2161	1,045,692.64
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenue	2410	0.00
Unavailable Revenue	2410	0.00
<b>Total Liabilities</b>		<b>1,691,897.47</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00
Deferred Revenues	2630	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	162,715.44
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
<b>Total Nonspendable Fund Balances</b>	<b>2710</b>	<b>162,715.44</b>
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	93,664.43
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	0.00
Capital Projects	2726	236,251.64
Restricted for Food Service	2729	485,607.43
Restricted for	2729	0.00
<b>Total Restricted Fund Balances</b>	<b>2720</b>	<b>815,523.50</b>
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739	0.00
Committed for	2739	0.00
<b>Total Committed Fund Balances</b>	<b>2730</b>	<b>0.00</b>
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for	2749	0.00
Assigned for	2749	0.00
<b>Total Assigned Fund Balances</b>	<b>2740</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	<b>2750</b>	<b>1,010,832.49</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>1,989,071.43</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>3,680,968.90</b>

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

<b>Total Fund Balances - Governmental Funds</b>	\$	1,989,071.43
 Amounts reported for <i>governmental activities</i> 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)
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b>38,350,340.45</b>

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
<b>REVENUES</b>						
Federal Direct	3100	48,065.88	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	42,794.12	2,395,872.39	2,572,389.73	3,250,129.67	0.00
State Sources	3300	25,859,825.90	31,332.00	0.00	0.00	0.00
<i>Local Sources:</i>						
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 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	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
<b>Total Revenues</b>		28,860,283.26	2,475,090.38	2,572,389.73	3,250,129.67	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	15,519,931.41	0.00	1,792,555.08	1,819,123.12	0.00
Student Support Services	6100	1,044,536.26	0.00	125,223.93	152,826.37	0.00
Instructional Media Services	6200	666,465.75	0.00	10,600.00	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 Administrator	7200	324,068.29	0.00	69,114.93	79,223.91	0.00
School Administrator	7300	2,362,454.00	0.00	6,445.26	50,452.50	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	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	7900	4,077,578.86	0.00	0.00	72,595.18	0.00
Maintenance of Plant	8100	1,395,141.02	0.00	0.00	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
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	200,815.66	0.00	0.00	0.00	0.00
Interest	720	30,512.34	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
<i>Capital Outlay:</i>						
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	850,098.33	17,103.18	25,792.82	709,834.50	0.00
<b>Total Expenditures</b>		30,571,197.57	2,291,657.19	2,572,389.73	3,250,129.67	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(1,710,914.31)	183,433.19	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	53,853.69	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		1,669,972.20	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(40,942.11)	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

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
<b>REVENUES</b>						
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
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		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

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
<b>REVENUES</b>						
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
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		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

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

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

	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
<b>REVENUES</b>						
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
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principa	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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
<b>EXTRAORDINARY ITEMS</b>						
<b>Net Change in Fund Balances</b>		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

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

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	48,065.88
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	8,261,185.91
State Sources	3300	0.00	0.00	0.00	138,280.68	26,029,438.58
<i>Local Sources:</i>						
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		0.00	0.00	0.00	39,741.91	562,957.22
Total Local Sources	3400	0.00	0.00	0.00	1,012,073.42	3,969,556.77
<b>Total Revenues</b>		0.00	0.00	0.00	1,150,354.10	38,308,247.14
<b>EXPENDITURES</b>						
<i>Current:</i>						
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	6300	0.00	0.00	0.00	0.00	1,112,736.01
Instructional Staff Training Service:	6400	0.00	0.00	0.00	0.00	499,377.96
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	447,988.99
Board	7100	0.00	0.00	0.00	0.00	315,320.26
General Administrator	7200	0.00	0.00	0.00	0.00	472,407.13
School Administrator	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	7600	0.00	0.00	0.00	0.00	2,319,764.42
Central Services	7700	0.00	0.00	0.00	0.00	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 Service:	8200	0.00	0.00	0.00	0.00	24,196.08
Community Services	9100	0.00	0.00	0.00	0.00	894.13
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		0.00	0.00	0.00	113.37	38,685,487.53
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	1,150,240.73	(377,240.39)
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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 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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	1,616,118.51
Transfers Out	9700	0.00	0.00	0.00	(1,616,118.51)	(1,616,118.51)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(1,616,118.51)	53,853.69
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		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

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

**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 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)

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		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 actuarial 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

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)

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



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

	Account Number	Business-Type Activities - Enterprise Funds								Totals	Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds			
<b>ASSETS</b>												
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	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	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	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	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	0.00
Due From Insurer	1180	0.00	0.00	0.00	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	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	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	0.00
Inventory	1150	0.00	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	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
Noncurrent assets:												
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	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	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	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	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	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	0.00
<i>Capital Assets:</i>												
Land	1310	0.00	0.00	0.00	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	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	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	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	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	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	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	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	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	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	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	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	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	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	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	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	0.00
Total Capital Assets		0.00	0.00	0.00	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	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
<b>DEFERRED OUTFLOWS OF RESOURCES</b>												
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	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	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	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	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>												
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	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	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	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	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	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	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	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	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	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	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	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	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	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	0.00
Long-term liabilities:												
Unearned Revenues	2410	0.00	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	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	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	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	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	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	0.00
Total long-term-liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46
<b>DEFERRED INFLOWS OF RESOURCES</b>												
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	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	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	0.00
Pension	2640	0.00	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	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>												
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	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	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**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**

	Account Number	Business-Type Activities - Enterprise Funds								Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922				
<b>OPERATING REVENUES</b>												
Charges for Services	3481	0.00	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	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	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	0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>												
Salaries	100	0.00	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	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	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	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	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	0.00
Other	700	0.00	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	0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)
<b>NONOPERATING REVENUES (EXPENSES)</b>												
Investment Income	3430	0.00	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	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	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	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	0.00
Interest	720	0.00	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	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	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
<b>Income (Loss) Before Operating Transfers</b>		0.00	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	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	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	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	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	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	0.00

The notes to financial statements are an integral part of this statement.  
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**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 Activities - Internal Service Funds	
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>											
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	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	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	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	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	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	0.00
<b>Net cash provided (used) by operating activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>											
Subsidies from operating grants	0.00	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	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	0.00
<b>Net cash provided (used) by noncapital financing activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>											
Proceeds from capital debt	0.00	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	0.00	0.00	0.00	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	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	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	0.00
<b>Net cash provided (used) by capital and related financing activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
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	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by investing activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,514.43</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,514.43</b>
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	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	0.00	1,622,836.46
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>											
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>											
Depreciation/Amortization expense	0.00	0.00	0.00	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	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>											
(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	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	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	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	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	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	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	0.00
(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	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	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	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	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	0.00
Increase (decrease) in cash overdraft	0.00	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	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	0.00
Increase (decrease) in accrued interest payable	0.00	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	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	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	0.00
Increase (decrease) in unearned revenues	0.00	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	0.00
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	0.00
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	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43
<b>Total adjustments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,514.43</b>
<b>Net cash provided (used) by operating activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncash investing, capital and financing activities:</b>											
Borrowing under capital lease	0.00	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	0.00
Purchase of equipment on account	0.00	0.00	0.00	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	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	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

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2024**

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ASSETS</b>					
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
<b>Total Assets</b>		0.00	0.00	0.00	490,567.72
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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	
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	490,567.72
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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	
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	73,479.00	73,479.00	48,065.88	(25,413.12)
Federal Through State and Local	3200	10,000.00	10,000.00	42,794.12	32,794.12
State Sources	3300	26,394,710.00	25,681,747.75	25,859,825.90	178,078.15
<i>Local Sources:</i>					
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 Service	3412, 3421, 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		496,103.53	599,841.88	497,514.74	(102,327.14)
Total Local Sources	3400	2,875,971.53	3,083,546.88	2,909,597.36	(173,949.52)
<b>Total Revenues</b>		29,354,160.53	28,848,773.63	28,860,283.26	11,509.63
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6300	882,365.60	827,889.29	809,301.60	18,587.69
Instructional Staff Training Services	6400	243,491.59	293,727.43	194,480.71	99,246.72
Instruction-Related Technology	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	7700	471,522.78	477,011.88	461,075.37	15,936.51
Student Transportation Services	7800	1,657,616.07	1,502,036.99	1,539,073.08	(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
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	200,815.66	200,815.66	200,815.66	0.00
Interest	720	30,512.34	30,512.34	30,512.34	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		850,098.33	850,098.33	0.00
<b>Total Expenditures</b>		30,675,518.63	30,929,006.79	30,571,197.57	357,809.22
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(1,321,358.10)	(2,080,233.16)	(1,710,914.31)	369,318.85
<b>OTHER FINANCING SOURCES (USES)</b>					
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	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740		42,331.78	53,853.69	11,521.91
Proceeds of Forward Supply Contract	3760			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	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	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
<b>Total Other Financing Sources (Uses)</b>		1,344,033.00	1,847,856.01	1,669,972.20	(177,883.81)
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		22,674.90	(232,377.15)	(40,942.11)	191,435.04
Fund Balances, July 1, 2023	2800			1,308,154.47	1,308,154.47
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2024	2700	22,674.90	(232,377.15)	1,267,212.36	1,499,589.51

**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**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	2,184,000.00	2,184,000.00	2,395,872.39	211,872.39
State Sources	3300	32,000.00	32,000.00	31,332.00	(668.00)
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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	15,000.00	15,000.00	22,185.42	7,185.42
Impact Fees	3496			0.00	0.00
Other Local Revenue		2,709.00	11,497.88	25,700.57	14,202.69
Total Local Sources	3400	17,709.00	26,497.88	47,885.99	21,388.11
<b>Total Revenues</b>		2,233,709.00	2,242,497.88	2,475,090.38	232,592.50
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	2,273,709.00	2,273,709.00	2,274,554.01	(845.01)
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			17,103.18	(17,103.18)
<b>Total Expenditures</b>		2,273,709.00	2,273,709.00	2,291,657.19	(17,948.19)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(40,000.00)	(31,211.12)	183,433.19	214,644.31
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	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	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	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		(40,000.00)	(31,211.12)	183,433.19	214,644.31
Fund Balances, July 1, 2023	2800			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**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	1,984,580.93	3,211,602.30	2,572,389.73	(639,212.57)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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
<b>Total Revenues</b>		1,984,580.93	3,211,602.30	2,572,389.73	(639,212.57)
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	10,000.00	10,600.00	10,600.00	0.00
Instruction and Curriculum Development Services	6300	232,677.48	321,795.85	303,434.41	18,361.44
Instructional Staff Training Services	6400	103,893.89	684,714.08	214,937.10	469,776.98
Instruction-Related Technology	6500		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	7500			0.00	0.00
Food Services	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
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		25,792.82	25,792.82	0.00
<b>Total Expenditures</b>		1,984,580.93	3,211,602.30	2,572,389.73	639,212.57
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	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	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	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		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**  
**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**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
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
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 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
<b>Total Revenues</b>		4,664,459.25	4,677,137.25	3,250,129.67	(1,427,007.58)
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	7100			0.00	0.00
General Administration	7200	460,083.54	111,317.71	79,223.91	32,093.80
School Administration	7300	19,377.72	43,571.75	50,452.50	(6,880.75)
Facilities Acquisition and Construction	7410			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	8100	1,367,052.19	631,912.33	8,154.33	623,758.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100	1,000.00	1,000.00	682.02	317.98
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		709,834.50	709,834.50	0.00
<b>Total Expenditures</b>		4,664,459.25	4,677,137.25	3,250,129.67	1,427,007.58
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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	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	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	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		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

	Account Number	Capital Projects Funds					
		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
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
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	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	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
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	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
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	3,531.92
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	3,531.92
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
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	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	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	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	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	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	2140	0.00	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	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	2410	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	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	290.12
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
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	2719	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	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
<b>Total Restricted Fund Balances</b>	2720	0.00	0.00	0.00	0.00	0.00	3,241.80
<i>Committed to:</i>							
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
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	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
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00	3,241.80
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	3,531.92

The notes to financial statements are an integral part of this statement  
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2024

	Account Number	Nonvoted Capital	Voted Capital	Other	ARRA Economic	Total Nonmajor
		Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Stimulus Capital Projects 399	Capital Projects Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	0.00	0.00	342,669.64	0.00	342,669.64
Investments	1160	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:	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	779.80	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	1210	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
Cash with Fiscal/Service Agent:	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		779.80	0.00	342,669.64	0.00	346,981.36
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		779.80	0.00	342,669.64	0.00	346,981.36
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	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
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	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	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	2161	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
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	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	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	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	110,439.60	0.00	110,729.72
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
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	2719	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilizator	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	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	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	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	779.80	0.00	232,230.04	0.00	236,251.64
<i>Committed to:</i>						
Economic Stabilizator	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	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	2749	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	779.80	0.00	232,230.04	0.00	236,251.64
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		779.80	0.00	342,669.64	0.00	346,981.36

The notes to financial statements are an integral part of this statement  
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2024

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	342,669.64
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00
Interest Receivable on Investment:	1170	0.00	0.00
Due From Other Agencies	1220	0.00	4,311.72
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agent:	1114	0.00	0.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
<b>Total Assets</b>		0.00	346,981.36
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	346,981.36
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits:	2110	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00
Accounts Payable	2120	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	110,729.72
Due to Budgetary Funds	2161	0.00	0.00
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	110,729.72
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilizator	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	236,251.64
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	236,251.64
<i>Committed to:</i>			
Economic Stabilizator	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	236,251.64
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	346,981.36

The notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	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
<b>REVENUES</b>						
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
<i>Local Sources:</i>						
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		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>						
		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

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399
<b>REVENUES</b>						
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
<i>Local Sources:</i>						
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	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
<b>Total Revenues</b>		96,492.64	999,798.48	0.00	54,062.98	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
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:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principa	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
<i>Capital Outlay:</i>						
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
<b>Total Expenditures</b>		113.37	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		96,379.27	999,798.48	0.00	54,062.98	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	(100,027.60)	(1,474,090.91)	0.00	(42,000.00)	0.00
<b>Total Other Financing Sources (Uses)</b>		(100,027.60)	(1,474,090.91)	0.00	(42,000.00)	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(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

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	Account Number	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	138,280.68
<i>Local Sources:</i>		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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 Capital Projects	3413, 3415, 3421, 3423	972,331.51
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	0.00
Other Local Revenue		39,741.91
Total Local Sources	3400	1,012,073.42
<b>Total Revenues</b>		<b>1,150,354.10</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
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 Constructor	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 Service	8200	0.00
Community Services	9100	0.00
<i>Debt Service: (Function 9200)</i>		
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	113.37
Other Debt Service	791	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Constructor	7420	0.00
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	0.00
Other Capital Outlay	9300	0.00
<b>Total Expenditures</b>		<b>113.37</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>1,150,240.73</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	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	3720	0.00
Sale of Capital Assets	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	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreement:	3755	0.00
Premium on Refunding Lease-Purchase Agreement	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	0.00
Transfers Out	9700	(1,616,118.51)
<b>Total Other Financing Sources (Uses)</b>		<b>(1,616,118.51)</b>
<b>SPECIAL ITEMS</b>		<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>		<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>(465,877.78)</b>
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

The notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2024**

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	0.00
State Sources	3300	0.00	138,280.68
<i>Local Sources:</i>			
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 Debt Service	3412, 3421, 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	3496	0.00	0.00
Other Local Revenue		0.00	39,741.91
Total Local Sources	3400	0.00	1,012,073.42
<b>Total Revenues</b>		0.00	1,150,354.10
<b>EXPENDITURES</b>			
<i>Current:</i>			
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	6300	0.00	0.00
Instructional Staff Training Service:	6400	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administrator	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Constructor	7410	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	0.00
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	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 Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Redemption of Principa	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730	0.00	113.37
Other Debt Service	791	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Constructor	7420	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	0.00
<b>Total Expenditures</b>		0.00	113.37
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	1,150,240.73
<b>OTHER FINANCING SOURCES (USES)</b>			
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	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
Proceeds from Special Facility Construction Account	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 Agreement:	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreement:	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	9700	0.00	(1,616,118.51)
<b>Total Other Financing Sources (Uses)</b>		0.00	(1,616,118.51)
<b>SPECIAL ITEMS</b>			
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
<b>Net Change in Fund Balances</b>		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

The notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
COMBINING STATEMENT OF 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
<b>ASSETS</b>									
<i>Current assets:</i>									
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	1160	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
Interest Receivable on Investments	1170	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	1150	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
<b>Total current assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,622,836.46</b>	<b>1,622,836.46</b>
<i>Noncurrent assets:</i>									
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	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
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
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	1329	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
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	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	1382	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
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total noncurrent assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,622,836.46</b>	<b>1,622,836.46</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
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	1920	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
Other Postemployment Benefits	1950	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
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>									
<i>Current liabilities:</i>									
Cash Overdraft	2125	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
Payroll Dductions and Withholdings	2170	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	2161	0.00	0.00	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	0.00	0.00
Other Postemployment Benefits Liability	2116	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
<b>Total current liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Long-term liabilities:</i>									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	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
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,622,836.46</b>	<b>1,622,836.46</b>
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,622,836.46</b>	<b>1,622,836.46</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
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
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted For	2780	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
<b>Total Net Position</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended 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
<b>OPERATING REVENUES</b>									
Charges for Services	3481	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
Premium Revenue	3484	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
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>									
Salaries	100	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
Purchased Services	300	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
Materials and Supplies	500	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
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)	(57,514.43)
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
Gifts, Grants and Bequests	3440	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
Loss Recoveries	3740	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
Interest	720	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
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
<b>Income (Loss) Before Operating Transfers</b>		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
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		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	1,565,322.03	1,565,322.03
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	(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

The notes to financial statements are an integral part of this statement  
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
COMBINING STATEMENT OF 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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
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
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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	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
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
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
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
<b>Net increase (decrease) in cash and cash equivalents</b>	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	0.00	0.00	0.00	0.00	0.00	0.00	1,622,836.46	1,622,836.46
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	(57,514.43)	(57,514.43)
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
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
<i>Change in assets and liabilities:</i>								
(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	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
(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
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	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
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 accrued interest 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	57,514.43	57,514.43
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Noncash investing, capital and financing activities:</b>								
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

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

	Account Number	School Internal Funds 891	Custodial Fund Name 89X	Custodial Fund Name 89X	Total Custodial Funds
<b>ASSETS</b>					
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
<b>Total Assets</b>		490,567.72	0.00	0.00	490,567.72
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
<b>Total Deferred Outflows of Resources</b>					
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		490,567.72	0.00	0.00	490,567.72
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
<b>Total Deferred Inflows of Resources</b>					
<b>NET POSITION</b>					
<b>Restricted for:</b>					
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
<b>Total Net Position</b>		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: OFFERSubmissions@fldoe.org or Mail completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) 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 school board on September 10, 2024 (date).

  
 \_\_\_\_\_  
 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

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
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
<i>Federal Through State and Local:</i>		
Medicaid	3202	42,794.12
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	42,794.12
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	22,046,617.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,427.37
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	209,250.00
State Forest Funds	3342	
State License Tax	3343	13,746.43
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
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	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	273,961.76
Total State	3300	25,859,825.90
<i>Local:</i>		
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	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
<i>Student Fees:</i>		
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	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	74,690.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
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
<b>Total Revenues</b>	<b>3000</b>	<b>28,860,283.26</b>



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

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

For the Fiscal Year Ended June 30, 2024

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	53,853.69
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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
<b>Total Other Financing Sources (Uses)</b>		1,669,972.20
<b>Net Change In Fund Balance</b>		(40,942.11)
Fund Balance, July 1, 2023	2800	1,308,154.47
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
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
<b>Total Fund Balances, June 30, 2024</b>	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**

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

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
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
<i>State:</i>		
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
<i>Local:</i>		
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 à 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
<b>Total Revenues</b>	<b>3000</b>	<b>2,475,090.38</b>



**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**

<b>EXPENDITURES (Functions 7600/9300)</b>	<b>Account Number</b>	
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
<b>Total Expenditures</b>		2,291,657.19
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		183,433.19
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		183,433.19
Fund Balance, July 1, 2023	2800	302,174.24
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	485,607.43
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2024</b>	<b>2700</b>	<b>485,607.43</b>

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

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

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
<i>Federal Direct:</i>		
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
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	88,785.23
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	865,233.95
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
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
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
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
<b>Total Revenues</b>	<b>3000</b>	<b>2,572,389.73</b>



**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND:**  
**CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT**  
**CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND**  
**AMERICAN RESCUE PLAN (ARP) RELIEF FUND**  
For the Fiscal Year Ended June 30, 2024

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) <b>441</b>	Other CARES Act Relief Fund (Including GEER) <b>442</b>	Elem. & Sec. School Emergency Relief (ESSER II) <b>443</b>	Other CRRSA Act Relief Fund (Including GEER II) <b>444</b>	Elem. & Sec. School Emergency Relief (ESSER III) <b>445</b>	Other ARP Act Relief Fund <b>446</b>	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
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
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	0.00	0.00	52,478.24	0.00	3,196,008.66	1,642.77	3,250,129.67



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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								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
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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							
<i>Transfers Out: (Function 9700)</i>									
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2023	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2024	2700	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

Exhibit K-4  
 FDOE Page 11  
 Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000					24,688.86			24,688.86
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	25,081.29	1,918.71						27,000.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							789.38	789.38
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		25,081.29	1,918.71	0.00	0.00	24,688.86	0.00	789.38	52,478.24
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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								
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2023	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2024</b>	2700	0.00							









**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

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Miscellaneous Federal Through State		3299								
Total Federal Through State and Local		3200							0.00	
<i>State:</i>										
Other Miscellaneous State Revenues		3399								
<i>Local:</i>										
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								
Total Local		3400							0.00	
<b>Total Revenues</b>		3000							0.00	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								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
Food Services		7600								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
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	
<i>Transfers Out: (Function 9700)</i>										
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	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2023		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2024		2700							0.00	



**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS**  
 For the Fiscal Year Ended June 30, 2024

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 Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						93,730.63					93,730.63
Interest on Undistributed CO&DS	3325						2,550.05					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
<b>Total State Sources</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,280.68</b>	<b>0.00</b>	<b>0.00</b>	<b>42,000.00</b>	<b>0.00</b>	<b>138,280.68</b>
<i>Local:</i>												
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
Interest on Investments	3431						211.96	27,466.97		12,062.98		39,741.91
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
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>211.96</b>	<b>999,798.48</b>	<b>0.00</b>	<b>12,062.98</b>	<b>0.00</b>	<b>1,012,073.42</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,492.64</b>	<b>999,798.48</b>	<b>0.00</b>	<b>54,062.98</b>	<b>0.00</b>	<b>1,150,354.10</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
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
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						113.37					113.37
Other Debt Service	791											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113.37</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,379.27</b>	<b>999,798.48</b>	<b>0.00</b>	<b>54,062.98</b>	<b>0.00</b>	<b>1,150,240.73</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2024

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) <b>310</b>	Special Act Bonds <b>320</b>	Sections 1011.14 and 1011.15, F.S., Loans <b>330</b>	Public Education Capital Outlay (PECO) <b>340</b>	District Bonds <b>350</b>	Capital Outlay and Debt Service Program (CO&DS) <b>360</b>	Nonvoted Capital Improvement Section 1011.71(2), F.S. <b>370</b>	Voted Capital Improvement Fund <b>380</b>	Other Capital Projects <b>390</b>	ARRA Economic Stimulus Capital Projects <b>399</b>	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	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
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											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	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910						(100,027.60)	(1,474,090.91)		(42,000.00)		(1,616,118.51)
To Debt Service Funds	920											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
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(100,027.60)	(1,474,090.91)	0.00	(42,000.00)	0.00	(1,616,118.51)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	(100,027.60)	(1,474,090.91)	0.00	(42,000.00)	0.00	(1,616,118.51)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	(3,648.33)	(474,292.43)	0.00	12,062.98	0.00	(465,877.78)
Fund Balance, July 1, 2023	2800						6,890.13	475,072.23		220,167.06		702,129.42
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						3,241.80	779.80		232,230.04		236,251.64
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00	3,241.80	779.80	0.00	232,230.04	0.00	236,251.64









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

Exhibit K-11  
 FDOE Page 22

June 30, 2024

**Fund 891**

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2024

	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				
<b>Total Long-term Liabilities</b>		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

Exhibit K-13

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

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

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

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

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2024

Exhibit K-14  
FDOE Page 25

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

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

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2024

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
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
<b>Total</b>		395,960.75	158,423.66	452,215.17	0.00	1,006,599.58

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
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
<b>Total</b>		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.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHEDULE OF SELECTED SUBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2024

Exhibit K-14  
FDOE Page 27

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Func 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
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
<i>Other Purchased Services:</i>						
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

	Subject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
Supplies	510	20,729.45
Food	570	995,732.17
Donated Foods	580	157,430.89

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Func 440	Total
<b>TEACHER SALARIES</b>					
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
<b>Total Basic Program Salaries</b>		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
<b>Total Other Program Salaries</b>		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
<b>Total ESE Program Salaries</b>		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
<b>Total Career Program Salaries</b>		655,441.68	0.00	0.00	655,441.68
<b>TOTAL</b>		10,052,151.10	782,962.56	169,347.80	11,004,461.46

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

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
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

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
Basic	5100					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
<i>II. School Safety:</i>						
<b>Total Flexible Spending Expenditures</b>		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
<i>I. Instruction:</i>						
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
<i>II. School Safety:</i>						
<b>Total Flexible Spending Expenditures</b>		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) (Subject 393)	Direct Payment (Non-FEFP) (Subjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
<b>Total Charter School Distributions</b>		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
<b>Total</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2023	Earnings 2023-24	Expenditures 2023-24	Unexpended June 30, 2024
Earnings, Expenditures and Carryforward Amounts:	0.00	42,794.12	42,794.12	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			42,794.12	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
<b>Total Expenditures</b>			42,794.12	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2024</i>		
Total Assets and Deferred Outflows of Resources	100	1,577,081.34
Total Liabilities and Deferred Inflows of Resources	100	309,868.98



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2024

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		185,223.44	89,710.37	40.01	0.00	860.88	761.49	8,746.88	285,343.07

[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
<b>Clustered</b>			
<b>Child Nutrition Cluster</b>			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	20002	\$ 494,464.14
National School Lunch Program (4)	10.555	20001, 20003	1,817,078.43
Supply Chain Assistance Funding	10.555	22020	84,329.82
<b>Total Child Nutrition Cluster</b>			<u>2,395,872.39</u>
<b>Special Education Cluster</b>			
United States Department of Education:			
Florida Department of Education			
Special Education - Grants to States	84.027	263	832,231.09
Special Education - Preschool Grants	84.173	267	33,002.86
<b>Total Special Education Cluster</b>			<u>865,233.95</u>
<b>Not Clustered</b>			
<b>United States Department of Defense</b>			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	<u>48,065.88</u>
<b>United States Department of Education</b>			
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212, 226	1,332,001.69
Career and Technical Education - Basic Grants to States	84.048	161	88,785.23
Rural Education	84.358	110	56,889.39
Supporting Effective Instruction State Grants	84.367	224	148,904.04
Student Support and Academic Enrichment Program	84.424	241	90,875.43
Education Stabilization Fund			
Elementary and Secondary School Emergency Relief	84.425D	124	52,478.24
American Rescue Plan - ESSER	84.425U	121	3,196,008.66
American Rescue Plan - Holmes Children and Youth	84.425W	122	2,035.74
<b>Total United States Department of Education</b>			<u>4,967,978.42</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 8,277,150.64</u>

The notes below are an integral part of this Schedule.

Notes: (1) **Basis of Presentation.** The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Holmes County District School Board under programs of the Federal Government for the fiscal year ended June 30, 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) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance
  - (A) National School Lunch Program - Includes \$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) Student Support and Academic Enrichment (84.424A) – Represents the amount of equipment received during the fiscal year from PAEC.

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

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>7224686</b>	<b>2407574</b>	<b>130878</b>	<b>169085</b>	<b>312623</b>	<b>2725</b>	<b>10247573</b>	<b>8110657</b>	<b>18358230</b>	<b>1045959</b>	<b>19404190</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>2845029</b>	<b>970843</b>	<b>243418</b>	<b>57815</b>	<b>158148</b>	<b>1018</b>	<b>4276273</b>	<b>2616900</b>	<b>6893174</b>	<b>346206</b>	<b>7239381</b>
CAREER ED 9-12	300	304839	101422	4875	7515	19266	326	438245	263394	701640	36639	738279
<b>CAREER EDUCATION</b>		<b>304839</b>	<b>101422</b>	<b>4875</b>	<b>7515</b>	<b>19266</b>	<b>326</b>	<b>438245</b>	<b>263394</b>	<b>701640</b>	<b>36639</b>	<b>738279</b>
ESOL	130	14419	4898	1055	230	516		21121	9312	30433	1484	31917
<b>ESOL</b>		<b>14419</b>	<b>4898</b>	<b>1055</b>	<b>230</b>	<b>516</b>		<b>21121</b>	<b>9312</b>	<b>30433</b>	<b>1484</b>	<b>31917</b>
<b>TOTAL FOR FEFP</b>		<b>10388974</b>	<b>3484738</b>	<b>380227</b>	<b>234647</b>	<b>490555</b>	<b>4071</b>	<b>14983214</b>	<b>11000264</b>	<b>25983478</b>	<b>1430290</b>	<b>27413768</b>

FOOD SERVICE  
TRANSPORTATION

1461978 77095

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	315320	7700 CENTRAL SERVICES	104167
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	324068	7900 OPERATION OF PLANT	177098
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	79854
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	429779	8200 ADMIN. TECH. SERVICES	
			6500 INSTR. TECH. SERVICES	

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

OTHER INSTRUCT	PRE-K	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
259416	277302	850098	212	231328			30571199	30571198	1

FUND - 1  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- DIRECT -----													
PROGRAM	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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	
<b>K-12 BASIC PROGRAMS</b>		<b>976995</b>	<b>325537</b>	<b>17570</b>	<b>27221</b>	<b>41697</b>	<b>345</b>	<b>1389367</b>	<b>1181030</b>	<b>2570398</b>	<b>163546</b>	<b>2733945</b>	
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	
<b>EXCEPTIONAL STUDENT</b>		<b>346966</b>	<b>117647</b>	<b>28407</b>	<b>7481</b>	<b>14730</b>	<b>107</b>	<b>515340</b>	<b>313423</b>	<b>828764</b>	<b>43943</b>	<b>872707</b>	
CAREER ED 9-12	300	74664	24842	1108	1648	2580	30	104875	54734	159609	8582	168191	
<b>CAREER EDUCATION</b>		<b>74664</b>	<b>24842</b>	<b>1108</b>	<b>1648</b>	<b>2580</b>	<b>30</b>	<b>104875</b>	<b>54734</b>	<b>159609</b>	<b>8582</b>	<b>168191</b>	
ESOL	130	4081	1363	337	84	162		6028	3094	9122	487	9610	
<b>ESOL</b>		<b>4081</b>	<b>1363</b>	<b>337</b>	<b>84</b>	<b>162</b>		<b>6028</b>	<b>3094</b>	<b>9122</b>	<b>487</b>	<b>9610</b>	
<b>TOTAL FOR FEFP</b>		<b>1402707</b>	<b>469390</b>	<b>47424</b>	<b>36435</b>	<b>59170</b>	<b>483</b>	<b>2015612</b>	<b>1552282</b>	<b>3567895</b>	<b>216560</b>	<b>3784455</b>	
FOOD SERVICE													
TRANSPORTATION									172171		10699		

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	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

FUND - 1  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- DIRECT -----													
----- PROGRAM -----		PURCHASED					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	
<b>K-12 BASIC PROGRAMS</b>		<b>1079485</b>	<b>359663</b>	<b>19819</b>	<b>18521</b>	<b>44272</b>	<b>277</b>	<b>1522039</b>	<b>1208479</b>	<b>2730518</b>	<b>142991</b>	<b>2873510</b>	
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	
<b>EXCEPTIONAL STUDENT</b>		<b>265552</b>	<b>90304</b>	<b>29229</b>	<b>5340</b>	<b>13361</b>	<b>88</b>	<b>403877</b>	<b>323954</b>	<b>727831</b>	<b>40218</b>	<b>768050</b>	
CAREER ED 9-12	300	49177	16362	960	769	1969	18	69257	41837	111094	5590	116685	
<b>CAREER EDUCATION</b>		<b>49177</b>	<b>16362</b>	<b>960</b>	<b>769</b>	<b>1969</b>	<b>18</b>	<b>69257</b>	<b>41837</b>	<b>111094</b>	<b>5590</b>	<b>116685</b>	
<b>TOTAL FOR FEFP</b>		<b>1394215</b>	<b>466330</b>	<b>50009</b>	<b>24631</b>	<b>59602</b>	<b>384</b>	<b>1995174</b>	<b>1574271</b>	<b>3569445</b>	<b>188800</b>	<b>3758246</b>	
FOOD SERVICE													
TRANSPORTATION									207130		9024		

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	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

FUND - 1  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>581006</b>	<b>193562</b>	<b>9540</b>	<b>1221</b>	<b>55969</b>	<b>469</b>	<b>841769</b>	<b>872603</b>	<b>1714373</b>	<b>94205</b>	<b>1808579</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>300817</b>	<b>103034</b>	<b>25234</b>	<b>537</b>	<b>28036</b>	<b>206</b>	<b>457867</b>	<b>306199</b>	<b>764066</b>	<b>37509</b>	<b>801576</b>
CAREER ED 9-12	300	44371	14762	638	81	3746	31	63633	43805	107439	5549	112988
<b>CAREER EDUCATION</b>		<b>44371</b>	<b>14762</b>	<b>638</b>	<b>81</b>	<b>3746</b>	<b>31</b>	<b>63633</b>	<b>43805</b>	<b>107439</b>	<b>5549</b>	<b>112988</b>
<b>TOTAL FOR FEFP</b>		<b>926195</b>	<b>311360</b>	<b>35414</b>	<b>1840</b>	<b>87752</b>	<b>707</b>	<b>1363270</b>	<b>1222608</b>	<b>2585879</b>	<b>137265</b>	<b>2723144</b>

FOOD SERVICE  
TRANSPORTATION

156073 7215

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	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
				6500 INSTR. TECH. SERVICES	42068

FUND - 1  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>614487</b>	<b>204758</b>	<b>18047</b>	<b>28555</b>	<b>20585</b>		<b>886435</b>	<b>818234</b>	<b>1704669</b>	<b>95376</b>	<b>1800046</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>265155</b>	<b>90238</b>	<b>28926</b>	<b>11083</b>	<b>17422</b>		<b>412827</b>	<b>309183</b>	<b>722010</b>	<b>36706</b>	<b>758717</b>
<b>TOTAL FOR FEFP</b>		<b>879643</b>	<b>294997</b>	<b>46973</b>	<b>39638</b>	<b>38008</b>		<b>1299262</b>	<b>1127417</b>	<b>2426679</b>	<b>132083</b>	<b>2558763</b>

FOOD SERVICE  
TRANSPORTATION

154133 7276

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	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 DEVLPMNT	69586	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	113008
				8200 ADMIN. TECH. SERVICES	2346
				6500 INSTR. TECH. SERVICES	23679



FUND - 1  
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 9-12	103	898747	299440	14408	33349	72923	1633	1320503	1201239	2521742	134516	2656259
<b>K-12 BASIC PROGRAMS</b>		<b>898747</b>	<b>299440</b>	<b>14408</b>	<b>33349</b>	<b>72923</b>	<b>1633</b>	<b>1320503</b>	<b>1201239</b>	<b>2521742</b>	<b>134516</b>	<b>2656259</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>363706</b>	<b>124394</b>	<b>30720</b>	<b>12601</b>	<b>38159</b>	<b>616</b>	<b>570198</b>	<b>361612</b>	<b>931811</b>	<b>45631</b>	<b>977442</b>
CAREER ED 9-12	300	136625	45454	2166	5015	10967	245	200474	122667	323142	16842	339985
<b>CAREER EDUCATION</b>		<b>136625</b>	<b>45454</b>	<b>2166</b>	<b>5015</b>	<b>10967</b>	<b>245</b>	<b>200474</b>	<b>122667</b>	<b>323142</b>	<b>16842</b>	<b>339985</b>
<b>TOTAL FOR FEFP</b>		<b>1399079</b>	<b>469289</b>	<b>47295</b>	<b>50967</b>	<b>122050</b>	<b>2495</b>	<b>2091176</b>	<b>1685519</b>	<b>3776696</b>	<b>196990</b>	<b>3973687</b>
FOOD SERVICE												
TRANSPORTATION									206788		10802	

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	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

FUND - 1  
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	
<b>K-12 BASIC PROGRAMS</b>		<b>2871993</b>	<b>956999</b>	<b>45444</b>	<b>56430</b>	<b>75642</b>		<b>4006512</b>	<b>2542097</b>	<b>6548609</b>	<b>390884</b>	<b>6939494</b>	
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	
<b>EXCEPTIONAL STUDENT</b>		<b>1158163</b>	<b>395951</b>	<b>92744</b>	<b>18912</b>	<b>45706</b>		<b>1711478</b>	<b>835533</b>	<b>2547011</b>	<b>130223</b>	<b>2677235</b>	
ESOL	130	10338	3535	718	146	354		15092	6217	21310	996	22307	
ESOL		10338	3535	718	146	354		15092	6217	21310	996	22307	
<b>TOTAL FOR FEFP</b>		<b>4040495</b>	<b>1356486</b>	<b>138907</b>	<b>75490</b>	<b>121703</b>		<b>5733083</b>	<b>3383849</b>	<b>9116932</b>	<b>522104</b>	<b>9639036</b>	
FOOD SERVICE													
TRANSPORTATION									545469		29424		

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	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

FUND - 1  
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>83698</b>	<b>28202</b>	<b>6047</b>	<b>3784</b>	<b>899</b>		<b>122633</b>	<b>134332</b>	<b>256965</b>	<b>9058</b>	<b>266024</b>
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
<b>TOTAL FOR FEPP</b>		<b>123704</b>	<b>41680</b>	<b>9017</b>	<b>5643</b>	<b>1341</b>		<b>181387</b>	<b>200291</b>	<b>381679</b>	<b>13507</b>	<b>395186</b>
FOOD SERVICE												
TRANSPORTATION									3508		460	

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	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

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	
<b>K-12 BASIC PROGRAMS</b>		<b>15</b>	<b>5</b>			<b>252</b>		<b>273</b>	<b>6194</b>	<b>6468</b>	<b>5023</b>	<b>11492</b>	
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	
<b>EXCEPTIONAL STUDENT</b>		<b>176</b>	<b>62</b>	<b>287</b>		<b>21</b>		<b>548</b>	<b>515</b>	<b>1063</b>	<b>418</b>	<b>1481</b>	
CAREER ED 9-12	300					2		3	67	71	55	126	
<b>CAREER EDUCATION</b>						<b>2</b>		<b>3</b>	<b>67</b>	<b>71</b>	<b>55</b>	<b>126</b>	
<b>TOTAL FOR FEFP</b>		<b>192</b>	<b>67</b>	<b>288</b>		<b>276</b>		<b>825</b>	<b>6777</b>	<b>7603</b>	<b>5497</b>	<b>13100</b>	

FOOD SERVICE  
TRANSPORTATION

6661      874

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	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
				6500 INSTR. TECH. SERVICES	1113

FUND - 1  
SCHOOL - 7023 EDGEUNITY

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

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	31109	10366			103		41579	39977	81557	2826	84384
BASIC 9-12	103	87144	29037			276		116458	106466	222924	7527	230452
<b>K-12 BASIC PROGRAMS</b>		<b>118253</b>	<b>39404</b>			<b>379</b>		<b>158038</b>	<b>146444</b>	<b>304482</b>	<b>10354</b>	<b>314837</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>104485</b>	<b>35731</b>	<b>4896</b>		<b>267</b>		<b>145382</b>	<b>100519</b>	<b>245901</b>	<b>7107</b>	<b>253008</b>
CAREER ED 9-12	300							1	281	283	19	303
<b>CAREER EDUCATION</b>								<b>1</b>	<b>281</b>	<b>283</b>	<b>19</b>	<b>303</b>
<b>TOTAL FOR FEFP</b>		<b>222739</b>	<b>75136</b>	<b>4897</b>		<b>648</b>		<b>303421</b>	<b>247245</b>	<b>550667</b>	<b>17481</b>	<b>568149</b>

FOOD SERVICE  
TRANSPORTATION

10041 1317

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	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

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

----- DIRECT -----																			
----- PROGRAM -----		PURCHASED						OTHER		CAPITAL		TOTAL		SCHOOL		SCHOOL		DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL							
BASIC PREK-3	101	184557	62419	30502	6448	5837	7610	297376	92442	389818		389818							
BASIC 4-8	102	301083	101876	32604	6755	6976	11958	461254	96904	558159		558159							
BASIC 9-12	103	162136	54795	29020	3675	4796	15346	269770	60432	330202		330202							
<b>K-12 BASIC PROGRAMS</b>		<b>647777</b>	<b>219091</b>	<b>92126</b>	<b>16879</b>	<b>17610</b>	<b>34915</b>	<b>1028400</b>	<b>249779</b>	<b>1278180</b>		<b>1278180</b>							
PREK-3 W/ESE	111	101686	47535	23110	2322	13226	2289	190170	106390	296561		296561							
4-8 W/ESE	112	166154	77038	37518	3499	16785	5469	306465	178343	484808		484808							
9-12 W/ESE	113	81219	37539	20142	1355	6039	6851	153147	113289	266437		266437							
ESE LEVEL IV	254	3518	1732	935	98	633	104	7022	4102	11125		11125							
ESE LEVEL V	255	8580	4280	2041	175	427	157	15662	11066	26728		26728							
<b>EXCEPTIONAL STUDENT</b>		<b>361159</b>	<b>168126</b>	<b>83747</b>	<b>7450</b>	<b>37111</b>	<b>14872</b>	<b>672469</b>	<b>413192</b>	<b>1085662</b>		<b>1085662</b>							
CAREER ED 9-12	300	264	74	39646	35126	1401	14930	91444	8507	99952		99952							
<b>CAREER EDUCATION</b>		<b>264</b>	<b>74</b>	<b>39646</b>	<b>35126</b>	<b>1401</b>	<b>14930</b>	<b>91444</b>	<b>8507</b>	<b>99952</b>		<b>99952</b>							
ESOL	130	6	1	145	29	25	31	240	417	657		657							
<b>ESOL</b>		<b>6</b>	<b>1</b>	<b>145</b>	<b>29</b>	<b>25</b>	<b>31</b>	<b>240</b>	<b>417</b>	<b>657</b>		<b>657</b>							
<b>TOTAL FOR FEFP</b>		<b>1009208</b>	<b>387294</b>	<b>215666</b>	<b>59485</b>	<b>56149</b>	<b>64749</b>	<b>1792554</b>	<b>671897</b>	<b>2464452</b>		<b>2464452</b>							
FOOD SERVICE											2200627						40755		
TRANSPORTATION											13029								

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	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
	42896			102285		4864046	4864046	

FUND - 4  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>81100</b>	<b>27404</b>	<b>18808</b>	<b>2252</b>	<b>2426</b>	<b>1359</b>	<b>133352</b>	<b>47854</b>	<b>181206</b>		<b>181206</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>31564</b>	<b>13846</b>	<b>8733</b>	<b>646</b>	<b>3648</b>	<b>369</b>	<b>58809</b>	<b>51514</b>	<b>110323</b>		<b>110323</b>
CAREER ED 9-12	300	51	12	7346	6572	579	2050	16612	2782	19395		19395
<b>CAREER EDUCATION</b>		<b>51</b>	<b>12</b>	<b>7346</b>	<b>6572</b>	<b>579</b>	<b>2050</b>	<b>16612</b>	<b>2782</b>	<b>19395</b>		<b>19395</b>
ESOL	130	2		62	7	8	4	86	158	245		245
ESOL		2		62	7	8	4	86	158	245		245
<b>TOTAL FOR FEFP</b>		<b>112720</b>	<b>41264</b>	<b>34950</b>	<b>9478</b>	<b>6662</b>	<b>3783</b>	<b>208860</b>	<b>102309</b>	<b>311169</b>		<b>311169</b>
FOOD SERVICE									296740		5656	
TRANSPORTATION									1002			

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	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

FUND - 4  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>69799</b>	<b>23611</b>	<b>8105</b>	<b>2211</b>	<b>1702</b>	<b>369</b>	<b>105799</b>	<b>29877</b>	<b>135676</b>		<b>135676</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>44431</b>	<b>21120</b>	<b>7383</b>	<b>637</b>	<b>1916</b>	<b>266</b>	<b>75755</b>	<b>46834</b>	<b>122590</b>		<b>122590</b>
CAREER ED 9-12	300	130	42	5238	6009	70	4347	15839	1238	17077		17077
<b>CAREER EDUCATION</b>		<b>130</b>	<b>42</b>	<b>5238</b>	<b>6009</b>	<b>70</b>	<b>4347</b>	<b>15839</b>	<b>1238</b>	<b>17077</b>		<b>17077</b>
<b>TOTAL FOR FEFP</b>		<b>114361</b>	<b>44773</b>	<b>20727</b>	<b>8857</b>	<b>3689</b>	<b>4983</b>	<b>197394</b>	<b>77950</b>	<b>275344</b>		<b>275344</b>
FOOD SERVICE									268986		4770	
TRANSPORTATION									845			

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	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	1499



FUND - 4  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	23663	8006	3889	377	1459	88	37484	7083	44568		44568
BASIC 9-12	103	32556	10972	5658	549	2123	128	51989	10306	62295		62295
<b>K-12 BASIC PROGRAMS</b>		<b>56219</b>	<b>18979</b>	<b>9548</b>	<b>926</b>	<b>3582</b>	<b>217</b>	<b>89473</b>	<b>17390</b>	<b>106863</b>		<b>106863</b>
4-8 W/ESE	112	13699	6095	3688	207	1462	47	25201	20833	46035		46035
9-12 W/ESE	113	15582	6758	3734	209	1480	48	27813	21089	48903		48903
ESE LEVEL V	255	83	41	33	1	13		173	188	362		362
<b>EXCEPTIONAL STUDENT</b>		<b>29365</b>	<b>12894</b>	<b>7456</b>	<b>419</b>	<b>2956</b>	<b>95</b>	<b>53188</b>	<b>42111</b>	<b>95300</b>		<b>95300</b>
CAREER ED 9-12	300	19	4	11733	1774	409	2939	16882	1164	18046		18046
<b>CAREER EDUCATION</b>		<b>19</b>	<b>4</b>	<b>11733</b>	<b>1774</b>	<b>409</b>	<b>2939</b>	<b>16882</b>	<b>1164</b>	<b>18046</b>		<b>18046</b>
<b>TOTAL FOR FEFP</b>		<b>85605</b>	<b>31879</b>	<b>28738</b>	<b>3120</b>	<b>6948</b>	<b>3252</b>	<b>159544</b>	<b>60666</b>	<b>220210</b>		<b>220210</b>
FOOD SERVICE									195019		3814	
TRANSPORTATION									676			

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	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	
				6500 INSTR. TECH. SERVICES	1000

FUND - 4  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	82374	27900	5079	727	964	1957	119002	15174	134176		134176
BASIC 4-8	102	119	28	2598	371	493	1001	4612	7763	12375		12375
<b>K-12 BASIC PROGRAMS</b>		<b>82493</b>	<b>27929</b>	<b>7677</b>	<b>1099</b>	<b>1457</b>	<b>2959</b>	<b>123615</b>	<b>22937</b>	<b>146552</b>		<b>146552</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>38257</b>	<b>18102</b>	<b>7910</b>	<b>1078</b>	<b>18493</b>	<b>1148</b>	<b>84990</b>	<b>44791</b>	<b>129781</b>		<b>129781</b>
<b>TOTAL FOR FEFP</b>		<b>120750</b>	<b>46031</b>	<b>15587</b>	<b>2177</b>	<b>19950</b>	<b>4107</b>	<b>208605</b>	<b>67728</b>	<b>276334</b>		<b>276334</b>
FOOD SERVICE									281805		3846	
TRANSPORTATION									6486			

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	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

FUND - 4

SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 9-12	103	72862	24641	15418	1697	1543	6054	122217	21994	144212		144212
<b>K-12 BASIC PROGRAMS</b>		<b>72862</b>	<b>24641</b>	<b>15418</b>	<b>1697</b>	<b>1543</b>	<b>6054</b>	<b>122217</b>	<b>21994</b>	<b>144212</b>		<b>144212</b>
9-12 W/ESE	113	27376	12492	10315	631	602	2253	53671	48667	102339		102339
ESE LEVEL V	255	466	233	241	14	14	52	1022	1138	2161		2161
<b>EXCEPTIONAL STUDENT</b>		<b>27842</b>	<b>12725</b>	<b>10557</b>	<b>646</b>	<b>616</b>	<b>2306</b>	<b>54694</b>	<b>49806</b>	<b>104500</b>		<b>104500</b>
CAREER ED 9-12	300	62	15	15327	20769	342	5592	42109	3307	45416		45416
<b>CAREER EDUCATION</b>		<b>62</b>	<b>15</b>	<b>15327</b>	<b>20769</b>	<b>342</b>	<b>5592</b>	<b>42109</b>	<b>3307</b>	<b>45416</b>		<b>45416</b>
<b>TOTAL FOR FEFP</b>		<b>100767</b>	<b>37382</b>	<b>41302</b>	<b>23113</b>	<b>2502</b>	<b>13953</b>	<b>219021</b>	<b>75108</b>	<b>294129</b>		<b>294129</b>
FOOD SERVICE									262845		5710	
TRANSPORTATION									1012			

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	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

FUND - 4  
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
<b>K-12 BASIC PROGRAMS</b>		<b>285201</b>	<b>96502</b>	<b>31833</b>	<b>8380</b>	<b>6897</b>	<b>10442</b>	<b>439255</b>	<b>99608</b>	<b>538864</b>		<b>538864</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>171986</b>	<b>80554</b>	<b>40132</b>	<b>3869</b>	<b>6660</b>	<b>4049</b>	<b>307252</b>	<b>160283</b>	<b>467536</b>		<b>467536</b>
ESOL	130	3		82	21	17	27	154	258	412		412
	ESOL	3		82	21	17	27	154	258	412		412
<b>TOTAL FOR FEFP</b>		<b>457191</b>	<b>177057</b>	<b>72047</b>	<b>12271</b>	<b>13575</b>	<b>14518</b>	<b>746662</b>	<b>260150</b>	<b>1006813</b>		<b>1006813</b>
FOOD SERVICE									869214		15554	
TRANSPORTATION									2757			

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	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

FUND - 4  
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	12	2	253	38		4823	5129	2541	7671		7671
BASIC 9-12	103	21	5	454	68		8641	9191	4553	13744		13744
<b>K-12 BASIC PROGRAMS</b>		<b>34</b>	<b>8</b>	<b>707</b>	<b>106</b>		<b>13464</b>	<b>14321</b>	<b>7094</b>	<b>21416</b>		<b>21416</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>16</b>	<b>4</b>	<b>761</b>	<b>52</b>	<b>3</b>	<b>6612</b>	<b>7449</b>	<b>7884</b>	<b>15333</b>		<b>15333</b>
<b>TOTAL FOR FEFP</b>		<b>50</b>	<b>12</b>	<b>1469</b>	<b>158</b>	<b>3</b>	<b>20077</b>	<b>21771</b>	<b>14978</b>	<b>36750</b>		<b>36750</b>
FOOD SERVICE									19314		243	
TRANSPORTATION									43			

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	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

FUND - 4  
SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS      \*\* NON-DISTRICT FACILITY \*\*

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	1			3			5	46	52		52
BASIC 4-8	102	3		1	12		2	21	179	201		201
BASIC 9-12	103	16	4	7	51		12	92	761	853		853
<b>K-12 BASIC PROGRAMS</b>		<b>21</b>	<b>5</b>	<b>9</b>	<b>67</b>		<b>15</b>	<b>119</b>	<b>987</b>	<b>1106</b>		<b>1106</b>
4-8 W/ESE	112			9	1			11	116	128		128
9-12 W/ESE	113	1		35	4		1	43	437	480		480
<b>EXCEPTIONAL STUDENT</b>		<b>1</b>		<b>45</b>	<b>5</b>		<b>1</b>	<b>54</b>	<b>553</b>	<b>608</b>		<b>608</b>
CAREER ED 9-12	300							1	10	12		12
<b>CAREER EDUCATION</b>								<b>1</b>	<b>10</b>	<b>12</b>		<b>12</b>
<b>TOTAL FOR FEFP</b>		<b>23</b>	<b>5</b>	<b>54</b>	<b>73</b>		<b>17</b>	<b>175</b>	<b>1552</b>	<b>1727</b>		<b>1727</b>
FOOD SERVICE									2672		462	
TRANSPORTATION									81			

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

FUND - 4  
SCHOOL - 7023 EDGEUNITY

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

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	12	2	5	37		8	67	555	622		622
BASIC 9-12	103	32	7	14	100		23	178	1479	1658		1658
<b>K-12 BASIC PROGRAMS</b>		<b>44</b>	<b>10</b>	<b>19</b>	<b>138</b>		<b>32</b>	<b>245</b>	<b>2034</b>	<b>2280</b>		<b>2280</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>17693</b>	<b>8877</b>	<b>767</b>	<b>95</b>	<b>2817</b>	<b>22</b>	<b>30273</b>	<b>9413</b>	<b>39687</b>		<b>39687</b>
CAREER ED 9-12	300								3	4		4
<b>CAREER EDUCATION</b>									<b>3</b>	<b>4</b>		<b>4</b>
<b>TOTAL FOR FEFP</b>		<b>17737</b>	<b>8887</b>	<b>786</b>	<b>234</b>	<b>2817</b>	<b>54</b>	<b>30519</b>	<b>11452</b>	<b>41972</b>		<b>41972</b>

FOOD SERVICE

4028

696

TRANSPORTATION

123

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

6100 PUPIL PERSONNEL	2785	6400 INSTR STAFF TRAINING	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

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

PROGRAM		DIRECT							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101				6323			6323	7456	13780		13780
BASIC 4-8	102				6664			6664	8173	14838		14838
BASIC 9-12	103				4853			4853	4342	9195		9195
<b>K-12 BASIC PROGRAMS</b>					<b>17840</b>			<b>17840</b>	<b>19973</b>	<b>37813</b>		<b>37813</b>
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
<b>EXCEPTIONAL STUDENT</b>					<b>6127</b>			<b>6127</b>	<b>6229</b>	<b>12356</b>		<b>12356</b>
CAREER ED 9-12	300				694			694	750	1444		1444
<b>CAREER EDUCATION</b>					<b>694</b>			<b>694</b>	<b>750</b>	<b>1444</b>		<b>1444</b>
ESOL	130				26			26	47	73		73
ESOL					26			26	47	73		73
<b>TOTAL FOR FEFP</b>					<b>24688</b>			<b>24688</b>	<b>26999</b>	<b>51688</b>		<b>51688</b>

FOOD SERVICE  
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

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

RECONCILIATION TO ANNUAL FINANCIAL REPORT

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



FUND - 7  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101					995			995	3351	4347		4347
BASIC 4-8	102					907			907	3055	3962		3962
BASIC 9-12	103					770			770	2594	3364		3364
<b>K-12 BASIC PROGRAMS</b>						<b>2673</b>			<b>2673</b>	<b>9000</b>	<b>11674</b>		<b>11674</b>
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
<b>EXCEPTIONAL STUDENT</b>						<b>726</b>			<b>726</b>	<b>2445</b>	<b>3172</b>		<b>3172</b>
CAREER ED 9-12	300					155			155	523	678		678
<b>CAREER EDUCATION</b>						<b>155</b>			<b>155</b>	<b>523</b>	<b>678</b>		<b>678</b>
ESOL	130					8			8	29	38		38
ESOL						8			8	29	38		38
<b>TOTAL FOR FEFP</b>						<b>3564</b>			<b>3564</b>	<b>11999</b>	<b>15564</b>		<b>15564</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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
			6500 INSTR. TECH. SERVICES

FUND - 7  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>					<b>2397</b>			<b>2397</b>	<b>2256</b>	<b>4653</b>		<b>4653</b>
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
<b>EXCEPTIONAL STUDENT</b>					<b>691</b>			<b>691</b>	<b>650</b>	<b>1341</b>		<b>1341</b>
CAREER ED 9-12	300				99			99	93	192		192
<b>CAREER EDUCATION</b>					<b>99</b>			<b>99</b>	<b>93</b>	<b>192</b>		<b>192</b>
<b>TOTAL FOR FEFP</b>					<b>3188</b>			<b>3188</b>	<b>3000</b>	<b>6188</b>		<b>6188</b>
FOOD SERVICE												
TRANSPORTATION												

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 7  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102				636			636	810	1446		1446
BASIC 9-12	103				925			925	1178	2104		2104
<b>K-12 BASIC PROGRAMS</b>					<b>1562</b>			<b>1562</b>	<b>1988</b>	<b>3550</b>		<b>3550</b>
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
<b>EXCEPTIONAL STUDENT</b>					<b>690</b>			<b>690</b>	<b>878</b>	<b>1568</b>		<b>1568</b>
CAREER ED 9-12	300				104			104	133	237		237
<b>CAREER EDUCATION</b>					<b>104</b>			<b>104</b>	<b>133</b>	<b>237</b>		<b>237</b>
<b>TOTAL FOR FEFP</b>					<b>2356</b>			<b>2356</b>	<b>3000</b>	<b>5356</b>		<b>5356</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 7  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101				1105			1105		1105		1105
BASIC 4-8	102				565			565		565		565
<b>K-12 BASIC PROGRAMS</b>					<b>1671</b>			<b>1671</b>		<b>1671</b>		<b>1671</b>
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
<b>EXCEPTIONAL STUDENT</b>					<b>648</b>			<b>648</b>		<b>648</b>		<b>648</b>
<b>TOTAL FOR FEFP</b>					<b>2320</b>			<b>2320</b>		<b>2320</b>		<b>2320</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 7  
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 9-12	103				2214			2214		2214		2214
<b>K-12 BASIC PROGRAMS</b>					<b>2214</b>			<b>2214</b>		<b>2214</b>		<b>2214</b>
9-12 W/ESE	113				824			824		824		824
ESE LEVEL V	255				19			19		19		19
<b>EXCEPTIONAL STUDENT</b>					<b>843</b>			<b>843</b>		<b>843</b>		<b>843</b>
CAREER ED 9-12	300				333			333		333		333
<b>CAREER EDUCATION</b>					<b>333</b>			<b>333</b>		<b>333</b>		<b>333</b>
<b>TOTAL FOR FEFP</b>					<b>3391</b>			<b>3391</b>		<b>3391</b>		<b>3391</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 7  
SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101					3278			3278	3222	6501		6501
BASIC 4-8	102					3566			3566	3505	7071		7071
<b>K-12 BASIC PROGRAMS</b>						<b>6845</b>			<b>6845</b>	<b>6727</b>	<b>13572</b>		<b>13572</b>
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
<b>EXCEPTIONAL STUDENT</b>						<b>2294</b>			<b>2294</b>	<b>2254</b>	<b>4548</b>		<b>4548</b>
ESOL	130					17			17	17	35		35
	<b>ESOL</b>					<b>17</b>			<b>17</b>	<b>17</b>	<b>35</b>		<b>35</b>
<b>TOTAL FOR FEFP</b>						<b>9157</b>			<b>9157</b>	<b>9000</b>	<b>18157</b>		<b>18157</b>

FOOD SERVICE  
TRANSPORTATION

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

- |                            |                            |      |                            |
|----------------------------|----------------------------|------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 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 |

FUND - 7

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102					58		58		58		58
BASIC 9-12	103					103		103		103		103
<b>K-12 BASIC PROGRAMS</b>						<b>161</b>		<b>161</b>		<b>161</b>		<b>161</b>
4-8 W/ESE	112					27		27		27		27
9-12 W/ESE	113					52		52		52		52
<b>EXCEPTIONAL STUDENT</b>						<b>79</b>		<b>79</b>		<b>79</b>		<b>79</b>
<b>TOTAL FOR FEFP</b>						<b>241</b>		<b>241</b>		<b>241</b>		<b>241</b>

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 7  
SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS      \*\* NON-DISTRICT FACILITY \*\*

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101				4			4		4		4
BASIC 4-8	102				18			18		18		18
BASIC 9-12	103				78			78		78		78
<b>K-12 BASIC PROGRAMS</b>					<b>102</b>			<b>102</b>		<b>102</b>		<b>102</b>
4-8 W/ESE	112				1			1		1		1
9-12 W/ESE	113				6			6		6		6
<b>EXCEPTIONAL STUDENT</b>					<b>8</b>			<b>8</b>		<b>8</b>		<b>8</b>
CAREER ED 9-12	300				1			1		1		1
<b>CAREER EDUCATION</b>					<b>1</b>			<b>1</b>		<b>1</b>		<b>1</b>
<b>TOTAL FOR FEFP</b>					<b>112</b>			<b>112</b>		<b>112</b>		<b>112</b>

FOOD SERVICE  
TRANSPORTATION

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

- |                            |                            |                            |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 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 |



FUND - 7  
SCHOOL - 7023 EDGEUNITY

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

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102				57			57		57		57
BASIC 9-12	103				153			153		153		153
<b>K-12 BASIC PROGRAMS</b>					<b>211</b>			<b>211</b>		<b>211</b>		<b>211</b>
4-8 W/ESE	112				26			26		26		26
9-12 W/ESE	113				118			118		118		118
<b>EXCEPTIONAL STUDENT</b>					<b>144</b>			<b>144</b>		<b>144</b>		<b>144</b>
CAREER ED 9-12	300											
<b>CAREER EDUCATION</b>												
<b>TOTAL FOR FEFP</b>					<b>356</b>			<b>356</b>		<b>356</b>		<b>356</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

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

----- DIRECT -----												
----- PROGRAM -----				PURCHASED		MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	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
<b>K-12 BASIC PROGRAMS</b>		<b>177428</b>	<b>29120</b>	<b>201761</b>	<b>240215</b>	<b>63477</b>	<b>53122</b>	<b>765126</b>	<b>334427</b>	<b>1099553</b>	<b>46081</b>	<b>1145635</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>58088</b>	<b>9533</b>	<b>69853</b>	<b>78655</b>	<b>12162</b>	<b>18369</b>	<b>246662</b>	<b>113285</b>	<b>359948</b>	<b>13453</b>	<b>373401</b>
CAREER ED 9-12	300	5227	857	7130	13732	2501	2408	31857	12097	43955	1316	45271
<b>CAREER EDUCATION</b>		<b>5227</b>	<b>857</b>	<b>7130</b>	<b>13732</b>	<b>2501</b>	<b>2408</b>	<b>31857</b>	<b>12097</b>	<b>43955</b>	<b>1316</b>	<b>45271</b>
ESOL	130	235	38	270	368	51	72	1036	513	1549	50	1600
<b>ESOL</b>		<b>235</b>	<b>38</b>	<b>270</b>	<b>368</b>	<b>51</b>	<b>72</b>	<b>1036</b>	<b>513</b>	<b>1549</b>	<b>50</b>	<b>1600</b>
<b>TOTAL FOR FEFP</b>		<b>240979</b>	<b>39550</b>	<b>279016</b>	<b>332971</b>	<b>78192</b>	<b>73972</b>	<b>1044682</b>	<b>460324</b>	<b>1505007</b>	<b>60901</b>	<b>1565908</b>
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	

FUND - 9  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

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

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	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

FUND - 9  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>22814</b>	<b>3744</b>	<b>35820</b>	<b>47057</b>	<b>9024</b>	<b>7239</b>	<b>125701</b>	<b>40963</b>	<b>166664</b>	<b>6038</b>	<b>172703</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>6575</b>	<b>1079</b>	<b>10323</b>	<b>13562</b>	<b>2601</b>	<b>2086</b>	<b>36227</b>	<b>11759</b>	<b>47986</b>	<b>1548</b>	<b>49534</b>
CAREER ED 9-12	300	945	155	1484	1950	374	300	5209	1681	6891	185	7076
<b>CAREER EDUCATION</b>		<b>945</b>	<b>155</b>	<b>1484</b>	<b>1950</b>	<b>374</b>	<b>300</b>	<b>5209</b>	<b>1681</b>	<b>6891</b>	<b>185</b>	<b>7076</b>
<b>TOTAL FOR FEFP</b>		<b>30334</b>	<b>4978</b>	<b>47629</b>	<b>62570</b>	<b>12000</b>	<b>9626</b>	<b>167139</b>	<b>54404</b>	<b>221543</b>	<b>7771</b>	<b>229315</b>
FOOD SERVICE									2433			
TRANSPORTATION									10931		58	

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	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

FUND - 9  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	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
<b>K-12 BASIC PROGRAMS</b>		<b>12323</b>	<b>2022</b>	<b>17157</b>	<b>19147</b>	<b>1690</b>	<b>4410</b>	<b>56751</b>	<b>27150</b>	<b>83902</b>	<b>5519</b>	<b>89421</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>5432</b>	<b>891</b>	<b>7579</b>	<b>8458</b>	<b>746</b>	<b>1948</b>	<b>25057</b>	<b>11629</b>	<b>36686</b>	<b>1642</b>	<b>38329</b>
CAREER ED 9-12	300	796	130	1148	1281	113	295	3765	1750	5516	222	5738
<b>CAREER EDUCATION</b>		<b>796</b>	<b>130</b>	<b>1148</b>	<b>1281</b>	<b>113</b>	<b>295</b>	<b>3765</b>	<b>1750</b>	<b>5516</b>	<b>222</b>	<b>5738</b>
<b>TOTAL FOR FEFP</b>		<b>18551</b>	<b>3044</b>	<b>25885</b>	<b>28888</b>	<b>2550</b>	<b>6653</b>	<b>85574</b>	<b>40530</b>	<b>126104</b>	<b>7385</b>	<b>133489</b>
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

FUND - 9  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>17544</b>	<b>2879</b>	<b>21965</b>	<b>4771</b>		<b>5322</b>	<b>52483</b>	<b>36904</b>	<b>89387</b>	<b>3374</b>	<b>92762</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>6809</b>	<b>1117</b>	<b>8525</b>	<b>1852</b>		<b>2065</b>	<b>20370</b>	<b>14224</b>	<b>34594</b>	<b>1249</b>	<b>35844</b>
<b>TOTAL FOR FEFP</b>		<b>24353</b>	<b>3996</b>	<b>30491</b>	<b>6623</b>		<b>7388</b>	<b>72853</b>	<b>51128</b>	<b>123982</b>	<b>4624</b>	<b>128607</b>
FOOD SERVICE									6933			
TRANSPORTATION									7727		47	

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	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

FUND - 9  
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 9-12	103	24607	4038	17216	44326	5063	9049	104302	35305	139607	8290	147898
<b>K-12 BASIC PROGRAMS</b>		<b>24607</b>	<b>4038</b>	<b>17216</b>	<b>44326</b>	<b>5063</b>	<b>9049</b>	<b>104302</b>	<b>35305</b>	<b>139607</b>	<b>8290</b>	<b>147898</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>7445</b>	<b>1222</b>	<b>6557</b>	<b>16882</b>	<b>1928</b>	<b>3446</b>	<b>37482</b>	<b>13191</b>	<b>50674</b>	<b>2073</b>	<b>52747</b>
CAREER ED 9-12	300	2356	386	2589	6666	761	1360	14121	5155	19276	591	19867
<b>CAREER EDUCATION</b>		<b>2356</b>	<b>386</b>	<b>2589</b>	<b>6666</b>	<b>761</b>	<b>1360</b>	<b>14121</b>	<b>5155</b>	<b>19276</b>	<b>591</b>	<b>19867</b>
<b>TOTAL FOR FEFP</b>		<b>34410</b>	<b>5647</b>	<b>26363</b>	<b>67874</b>	<b>7753</b>	<b>13856</b>	<b>155906</b>	<b>53652</b>	<b>209558</b>	<b>10955</b>	<b>220513</b>
FOOD SERVICE									2637			
TRANSPORTATION									1061		70	

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

6100 PUPIL PERSONNEL	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

FUND - 9  
SCHOOL - 0262 BONIFAY K8

----- DIRECT -----												
PROGRAM	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>68238</b>	<b>11199</b>	<b>62286</b>	<b>57701</b>		<b>17839</b>	<b>217265</b>	<b>122419</b>	<b>339684</b>	<b>13883</b>	<b>353568</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>24022</b>	<b>3942</b>	<b>20875</b>	<b>19338</b>		<b>5978</b>	<b>74158</b>	<b>40903</b>	<b>115062</b>	<b>4501</b>	<b>119563</b>
ESOL	130	177	29	161	149		46	563	314	878	32	911
ESOL		177	29	161	149		46	563	314	878	32	911
<b>TOTAL FOR FEFP</b>		<b>92438</b>	<b>15171</b>	<b>83323</b>	<b>77190</b>		<b>23864</b>	<b>291988</b>	<b>163637</b>	<b>455626</b>	<b>18418</b>	<b>474044</b>
FOOD SERVICE									21321			
TRANSPORTATION									20460		190	

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	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	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT 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
<b>K-12 BASIC PROGRAMS</b>		<b>3561</b>	<b>584</b>	<b>14103</b>	<b>462</b>		<b>1447</b>	<b>20159</b>	<b>5459</b>	<b>25618</b>	<b>291</b>	<b>25910</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>1748</b>	<b>287</b>	<b>6926</b>	<b>227</b>		<b>710</b>	<b>9900</b>	<b>2681</b>	<b>12581</b>	<b>143</b>	<b>12724</b>
<b>TOTAL FOR FEPP</b>		<b>5310</b>	<b>871</b>	<b>21029</b>	<b>689</b>		<b>2158</b>	<b>30059</b>	<b>8140</b>	<b>38199</b>	<b>434</b>	<b>38634</b>
FOOD SERVICE												
TRANSPORTATION									45		2	

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

6100 PUPIL PERSONNEL	1897	6400 INSTR STAFF TRAINING	1342	7700 CENTRAL SERVICES	526
6200 INSTRUCTIONAL MEDIA	10	7300 SCHOOL ADMINISTRATION	2153	7900 OPERATION OF PLANT	1076
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	17
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	1116



FUND - 9  
SCHOOL - 7023 EDGEUNITY

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

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	181	29	56	164		7	440	808	1248	26	1275
BASIC 9-12	103	483	79	151	438		19	1172	2153	3325	71	3396
<b>K-12 BASIC PROGRAMS</b>		<b>664</b>	<b>109</b>	<b>208</b>	<b>602</b>		<b>26</b>	<b>1612</b>	<b>2961</b>	<b>4573</b>	<b>98</b>	<b>4672</b>
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
<b>EXCEPTIONAL STUDENT</b>		<b>456</b>	<b>74</b>	<b>143</b>	<b>413</b>		<b>18</b>	<b>1106</b>	<b>2032</b>	<b>3139</b>	<b>67</b>	<b>3207</b>
CAREER ED 9-12	300	1			1			3	5	8		8
<b>CAREER EDUCATION</b>		<b>1</b>			<b>1</b>			<b>3</b>	<b>5</b>	<b>8</b>		<b>8</b>
<b>TOTAL FOR FEFP</b>		<b>1122</b>	<b>184</b>	<b>352</b>	<b>1017</b>		<b>45</b>	<b>2721</b>	<b>5000</b>	<b>7722</b>	<b>166</b>	<b>7888</b>

FOOD SERVICE  
TRANSPORTATION

129 8

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	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

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

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101				16			16	196	213		213
BASIC 4-8	102				15			15	205	220		220
BASIC 9-12	103				79			79	140	219		219
<b>K-12 BASIC PROGRAMS</b>					<b>111</b>			<b>111</b>	<b>542</b>	<b>653</b>		<b>653</b>
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
<b>EXCEPTIONAL STUDENT</b>					<b>37</b>			<b>37</b>	<b>185</b>	<b>223</b>		<b>223</b>
CAREER ED 9-12	300				12			12	20	32		32
<b>CAREER EDUCATION</b>					<b>12</b>			<b>12</b>	<b>20</b>	<b>32</b>		<b>32</b>
ESOL	130											
<b>ESOL</b>												
<b>TOTAL FOR FEFP</b>					<b>161</b>			<b>161</b>	<b>748</b>	<b>910</b>		<b>910</b>

FOOD SERVICE  
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

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

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

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

FUND - 10  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101				16			16	29	46		46
BASIC 4-8	102				15			15	27	42		42
BASIC 9-12	103				12			12	23	36		36
<b>K-12 BASIC PROGRAMS</b>					<b>45</b>			<b>45</b>	<b>80</b>	<b>125</b>		<b>125</b>
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
<b>EXCEPTIONAL STUDENT</b>					<b>12</b>			<b>12</b>	<b>21</b>	<b>34</b>		<b>34</b>
CAREER ED 9-12	300				2			2	4	7		7
<b>CAREER EDUCATION</b>					<b>2</b>			<b>2</b>	<b>4</b>	<b>7</b>		<b>7</b>
ESOL	130											
<b>ESOL</b>												
<b>TOTAL FOR FEFP</b>					<b>59</b>			<b>59</b>	<b>106</b>	<b>166</b>		<b>166</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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
			6500 INSTR. TECH. SERVICES

FUND - 10  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101								29	29		29
BASIC 4-8	102								26	26		26
BASIC 9-12	103								18	18		18
<b>K-12 BASIC PROGRAMS</b>									<b>75</b>	<b>75</b>		<b>75</b>
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
<b>EXCEPTIONAL STUDENT</b>									<b>21</b>	<b>21</b>		<b>21</b>
CAREER ED 9-12	300								3	3		3
<b>CAREER EDUCATION</b>									<b>3</b>	<b>3</b>		<b>3</b>
<b>TOTAL FOR FEFP</b>									<b>99</b>	<b>99</b>		<b>99</b>
FOOD SERVICE												
TRANSPORTATION												

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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
			6500 INSTR. TECH. SERVICES

FUND - 10  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102								17	17		17
BASIC 9-12	103								26	26		26
<b>K-12 BASIC PROGRAMS</b>									<b>44</b>	<b>44</b>		<b>44</b>
4-8 W/ESE	112								9	9		9
9-12 W/ESE	113								9	9		9
ESE LEVEL V	255											
<b>EXCEPTIONAL STUDENT</b>									<b>19</b>	<b>19</b>		<b>19</b>
CAREER ED 9-12	300								2	2		2
<b>CAREER EDUCATION</b>									<b>2</b>	<b>2</b>		<b>2</b>
<b>TOTAL FOR FEPP</b>									<b>66</b>	<b>66</b>		<b>66</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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 PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

FUND - 10  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101								34	34		34
BASIC 4-8	102								17	17		17
<b>K-12 BASIC PROGRAMS</b>									<b>52</b>	<b>52</b>		<b>52</b>
PREK-3 W/ESE	111								10	10		10
4-8 W/ESE	112								9	9		9
ESE LEVEL IV	254											
<b>EXCEPTIONAL STUDENT</b>									<b>20</b>	<b>20</b>		<b>20</b>
<b>TOTAL FOR FEPP</b>									<b>72</b>	<b>72</b>		<b>72</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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



FUND - 10  
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 9-12	103				66			66	61	128		128
<b>K-12 BASIC PROGRAMS</b>					<b>66</b>			<b>66</b>	<b>61</b>	<b>128</b>		<b>128</b>
9-12 W/ESE	113				24			24	22	47		47
ESE LEVEL V	255									1		1
<b>EXCEPTIONAL STUDENT</b>					<b>25</b>			<b>25</b>	<b>23</b>	<b>48</b>		<b>48</b>
CAREER ED 9-12	300				10			10	9	19		19
<b>CAREER EDUCATION</b>					<b>10</b>			<b>10</b>	<b>9</b>	<b>19</b>		<b>19</b>
<b>TOTAL FOR FEFP</b>					<b>101</b>			<b>101</b>	<b>94</b>	<b>196</b>		<b>196</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 10  
SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101								102	102		102
BASIC 4-8	102								111	111		111
<b>K-12 BASIC PROGRAMS</b>									<b>214</b>	<b>214</b>		<b>214</b>
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
<b>EXCEPTIONAL STUDENT</b>									<b>71</b>	<b>71</b>		<b>71</b>
ESOL	130											
	<b>ESOL</b>											
<b>TOTAL FOR FEFP</b>									<b>286</b>	<b>286</b>		<b>286</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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
			6500 INSTR. TECH. SERVICES

FUND - 10  
SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

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

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 10  
SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS      \*\* NON-DISTRICT FACILITY \*\*

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

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	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

FUND - 10  
SCHOOL - 7023 EDGEUNITY

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

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102								1		1	1
BASIC 9-12	103								4		4	4
<b>K-12 BASIC PROGRAMS</b>									<b>6</b>		<b>6</b>	<b>6</b>
4-8 W/ESE	112											
9-12 W/ESE	113								3		3	3
<b>EXCEPTIONAL STUDENT</b>									<b>4</b>		<b>4</b>	<b>4</b>
CAREER ED 9-12	300											
<b>CAREER EDUCATION</b>												
<b>TOTAL FOR FEPP</b>									<b>11</b>		<b>11</b>	<b>11</b>

FOOD SERVICE  
TRANSPORTATION

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

6100 PUPIL PERSONNEL	6400 INSTR STAFF TRAINING	11	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

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