



# HOLMES DISTRICT SCHOOL BOARD

## ANNUAL FINANCIAL REPORT 2020-2021

701 EAST PENNSYLVANIA AVENUE • BONIFAY, FL 32425 • (850) 547-9341

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
For the Fiscal Year Ended June 30, 2021**

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2021, 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 13, 2021.

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

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

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

The management of the Holmes County District School Board has prepared the following discussion and analysis of financial activities for the fiscal year ended June 30, 2021. 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 2020-21 fiscal year are as follows:

- The District's total net position decreased by \$2,894,606, or 6.3 percent, for the 2020-21 fiscal year. The decrease is primarily due to the decrease in capital assets resulting from normal depreciation, the completion of Hurricane Michael repairs and changes to the pension liability.
- General Fund revenues totaled \$26,333,937, or 75.46 percent of all revenues in the 2020-21 fiscal year, compared to \$25,669,550, or 82.45 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 \$1,152,136 at June 30, 2021, or 4.4 percent of General Fund revenues and 3.9 percent of General Fund expenditures. The prior year unassigned fund balance in the General Fund was \$965,522, or 3.8 percent of General Fund revenues and 3.5 percent of General Fund expenditures.
- During the current fiscal year, General Fund expenditures exceeded revenues by \$2,959,367 before transfers and other financial sources and revenues exceeded expenditures by \$278,556 after transfers and other financing sources and uses. This may be compared to last year's results, in which General Fund expenditures exceeded revenues before transfers by \$1,877,051 and by \$99,043 after transfers and other financial sources.

### **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 government funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

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

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



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

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

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

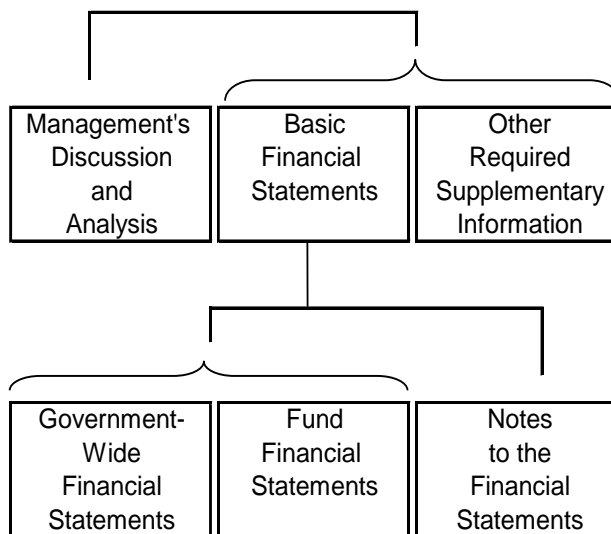
**Notes to Financial Statements**

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

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability and its progress in funding its obligation to provide other postemployment benefits to its employees.

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2021, compared to net position as of June 30, 2020:

## Net Position, End of Year

	Governmental Activities	
	6-30-20	6-30-21
Current and Other Assets	\$ 6,981,574	\$ 6,127,989
Capital Assets	68,678,292	68,831,198
<b>Total Assets</b>	<b>75,659,866</b>	<b>74,959,187</b>
<b>Deferred Outflows of Resources</b>	<b>8,327,226</b>	<b>9,089,041</b>
Long-Term Liabilities	31,311,311	34,147,891
Other Liabilities	1,603,853	1,926,719
<b>Total Liabilities</b>	<b>32,915,164</b>	<b>36,074,611</b>
<b>Deferred Inflows of Resources</b>	<b>4,879,533</b>	<b>4,675,740</b>
Net Position:		
Net Investment in Capital Assets	68,193,895	68,591,885
Restricted	232,151	1,113,712
Unrestricted (Deficit)	(22,233,652)	(26,407,809)
<b>Total Net Position</b>	<b>\$ 46,192,394</b>	<b>\$ 43,297,788</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 \$2,910,048 in compensated absences payable, \$6,592,336 in other postemployment benefit obligations, and \$24,406,284 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2021, and June 30, 2020, are as follows:

## Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-20	6-30-21
Program Revenues:		
Charges for Services	\$ 95,789	\$ 109,953
Operating Grants and Contributions	2,816,039	2,466,248
Capital Grants and Contributions	170,887	115,658
General Revenues:		
Property Taxes, Levied for Operational Purposes	2,351,843	2,292,075
Property Taxes, Levied for Capital Projects	773,103	783,851
Grants and Contributions Not Restricted to Specific Programs	24,887,426	28,144,358
Unrestricted Investment Earnings	37,295	7,739
Miscellaneous	2,201,123	979,744
<b>Total Revenues</b>	<b>33,333,505</b>	<b>34,899,626</b>
Functions/Program Expenses:		
Instruction	18,417,871	18,468,619
Student Support Services	1,029,795	1,000,048
Instructional Media Services	752,696	575,433
Instruction and Curriculum Development Services	1,098,036	1,083,908
Instructional Staff Training Services	362,435	349,461
Instruction-Related Technology	491,891	399,412
Board	266,772	346,239
General Administration	334,742	413,057
School Administration	2,073,070	2,144,929
Facilities Acquisition and Construction	8,726	-
Fiscal Services	390,501	395,681
Food Services	2,025,274	1,866,121
Central Services	547,471	534,827
Student Transportation Services	1,266,088	1,419,946
Operation of Plant	3,279,939	3,468,846
Maintenance of Plant	1,398,671	1,598,111
Administrative Technology Services	418,829	17,244
Community Services	479	105
Unallocated Interest on Long-Term Debt	30,777	18,775
Unallocated Depreciation Expense	2,448,648	2,304,441
Loss on Disposal of Capital Assets	6,000	1,389,029
<b>Total Functions/Program Expenses</b>	<b>36,648,712</b>	<b>37,794,232</b>
<b>Change in Net Position</b>	<b>(3,315,207)</b>	<b>(2,894,606)</b>
Net Position - Beginning	49,507,601	46,192,394
Adjustment to Beginning Net Position	-	-
Net Position - Beginning, as Restated	49,507,601	46,192,394
<b>Net Position - Ending</b>	<b>\$ 46,192,394</b>	<b>\$ 43,297,788</b>

The largest revenue source is the State of Florida (66.2 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.

Miscellaneous revenues decreased by \$1,221,379, or 55.49 percent, primarily due to the receipt of insurance loss recoveries in the prior year.

Instruction expenses represent 48.9 percent of total governmental expenses in the 2020-21 fiscal year. Instruction expenses increased by \$50,987 from the previous fiscal year. The largest change in expenses was the loss on disposal of capital assets, which increased by \$1,383,029.

## 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 \$1,176,731 during the fiscal year to \$2,654,843. Approximately 43.4 percent of this amount is unassigned fund balance (\$1,152,136), which is available for spending at the District's discretion. The remainder of the fund balance is nonspendable, restricted, or assigned to indicate that it is (1) not in spendable form (\$207,040), (2) restricted for particular purposes (\$1,079,834), or (3) assigned for particular purposes (\$215,832).

### **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 \$1,152,136, while the total fund balance is \$1,466,550. The unassigned fund balance increased by \$186,614 and total fund balance increased by \$278,557 during the fiscal year. The restricted fund balance increased by 60,507 and the non-spendable fund balance increased by 31,435.

The Special Revenue – Other Fund has total revenues and expenditures of \$2,446,509, which is not a significant change from the prior fiscal year. This fund is used to account for certain Federal grant program resources. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of \$2,513,341. This fund is used to account for certain Federal grant program resources. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Nonvoted Capital Improvement Fund has a fund balance of \$784,253, which is restricted to acquisition, construction, and maintenance of capital assets.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared according to Florida law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund. Variances between the original, final, and actual appropriations and expenditures were the result of certain grants and funds that are not budgeted until grant approval. During the 2020-21 fiscal year, the District amended its General Fund budget as needed to comply with Florida law and local District policies. There were no significant variances noted between the original budget, final budget, and actual revenues and expenditures.

## CAPITAL ASSETS AND LONG-TERM DEBT

### **Capital Assets**

The following table reflects the District's net investments in capital assets at June 30, 2021, and June 30, 2020:

	<b>Governmental Activities</b>	
	<b>6-30-20</b>	<b>6-30-21</b>
	Land	\$ 676,786
Improvements Other Than Buildings	614,582	4,122,995
Buildings and Fixed Equipment	65,564,913	62,485,569
Furniture, Fixtures, and Equipment	682,007	634,844
Motor Vehicles	1,140,003	946,119
<b>Total Capital Assets</b>	<b>\$ 68,678,292</b>	<b>\$ 68,831,198</b>

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

### **Long-Term Debt**

The following table disclosed the 2020-21 fiscal year debt principal payments and outstanding balances at June 30, 2021:

	<b>Total</b>	<b>Debt</b>
	<b>Payments</b>	<b>Outstanding</b>
June 30, 2021	\$ 245,083	\$ 239,313

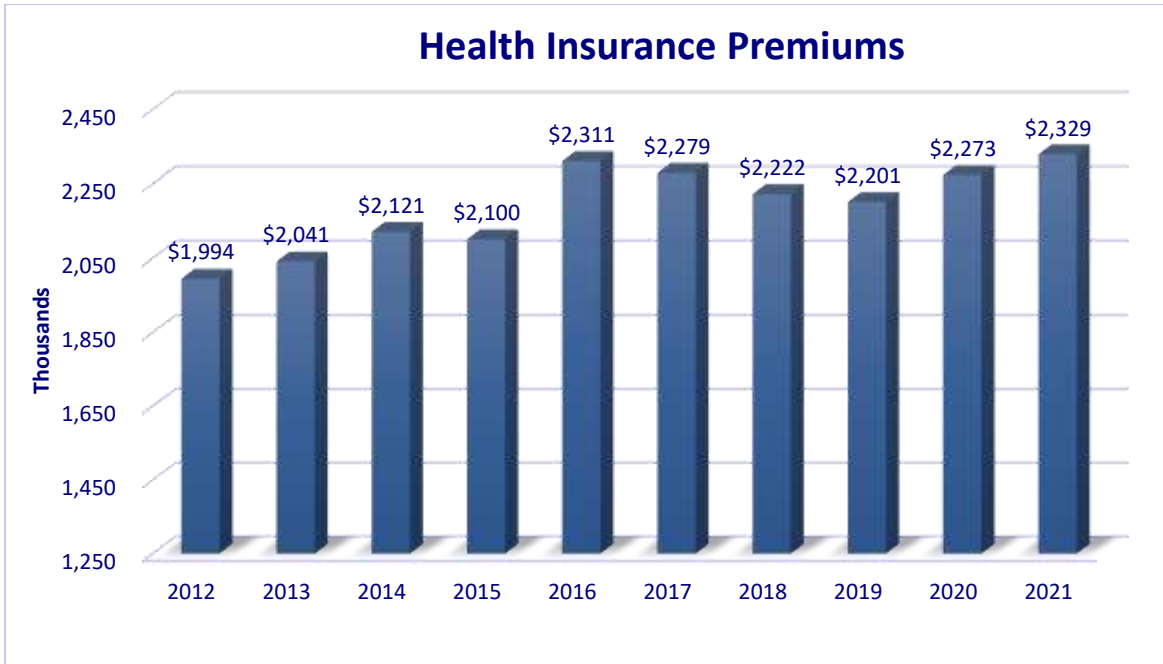
Additional information on the District's long-term debt can be found in Notes I.F.6. and III.G. to the financial statements.

## OTHER MATTERS OF SIGNIFICANCE

### **Insurance Premiums**

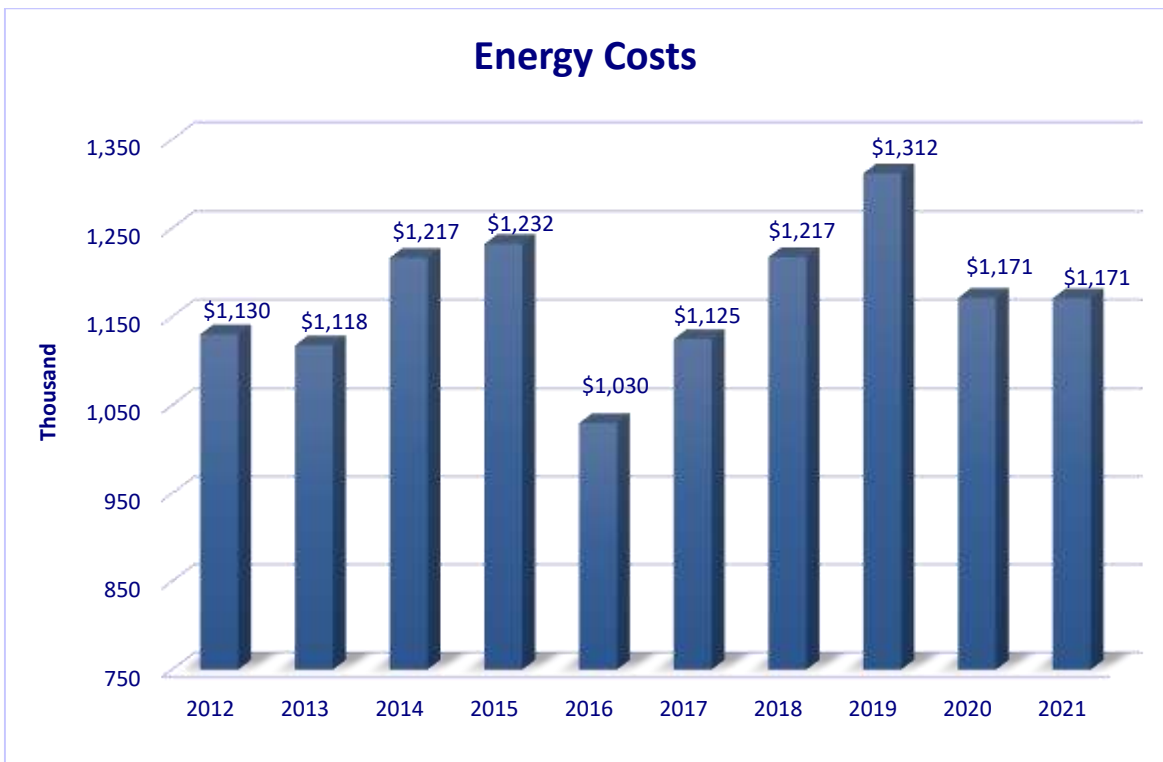
The insurance industry has presented a challenge for consumers for the past several years. The current provider of health insurance has a contractual provision whereby the District is to pay at least 75 percent of the premium

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:



### 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.



# BASIC FINANCIAL STATEMENTS

## Holmes County District School Board Statement of Net Position June 30, 2021

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 3,258,872.21
Investments	1,222,571.74
Accounts Receivable	5,875.58
Due from Other Agencies	1,433,629.37
Inventories	207,040.05
Capital Assets:	
Nondepreciable Capital Assets	641,671.30
Depreciable Capital Assets, Net	68,189,527.18
<b>TOTAL ASSETS</b>	<u>74,959,187.43</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Other Postemployment Benefits	845,368.00
Pensions	8,243,673.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>9,089,041.00</u>
<b>LIABILITIES</b>	
Accrued Salaries and Benefits	241,596.62
Payroll Deductions and Withholdings	-
Accounts Payable	1,353,781.10
Accrued Interest Payable	-
Due to Other Agencies	331,341.50
Long-Term Liabilities:	
Portion Due Within 1 Year	471,300.93
Portion Due After 1 Year	33,676,680.47
<b>TOTAL LIABILITIES</b>	<u>36,074,700.62</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Other Postemployment Benefits	2,787,273.00
Pensions	1,888,467.00
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>4,675,740.00</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	68,591,885.10
Restricted for:	
State Required Carryover Programs	141,251.75
Debt Service	863.38
Capital Projects	937,719.03
Food Service	33,878.00
Unrestricted	<u>(26,407,809.45)</u>
<b>TOTAL NET POSITION</b>	<u>\$ 43,297,787.81</u>

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

**Holmes County District School Board  
Statement of Activities  
For the Fiscal Year Ended June 30, 2021**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<b>Governmental Activities:</b>					
Instruction	\$ 18,468,618.73	\$ 82,484.25	\$ 58,758.00	\$	\$ (18,327,376.48)
Student Support Services	1,000,047.77				(1,000,047.77)
Instructional Media Services	575,432.66				(575,432.66)
Instruction and Curriculum Development Services	1,083,907.73				(1,083,907.73)
Instructional Staff Training Services	349,461.49				(349,461.49)
Instruction-Related Technology	399,412.06				(399,412.06)
Board	346,238.72				(346,238.72)
General Administration	413,057.12				(413,057.12)
School Administration	2,144,929.39				(2,144,929.39)
Facilities Acquisition and Construction	-				-
Fiscal Services	395,680.56				(395,680.56)
Food Services	1,866,121.01	18,265.14	1,704,660.89		(143,194.98)
Central Services	534,827.45				(534,827.45)
Student Transportation Services	1,419,946.48	9,203.34	702,829.00		(707,914.14)
Operation of Plant	3,468,845.81	-	-	65,831.49	(3,468,845.81)
Maintenance of Plant	1,598,110.90	-	-	-	(1,532,279.41)
Administrative Technology Services	17,243.54	-	-	-	(17,243.54)
Community Services	104.95	-	-	-	(104.95)
Unallocated Interest on Long-Term Debt	18,775.20	-	-	49,826.71	31,051.51
Unallocated Depreciation Expense*	2,304,441.28	-	-	-	(2,304,441.28)
Loss on Disposal of Capital Assets	1,389,029.41	-	-	-	(1,389,029.41)
<b>Total Governmental Activities</b>	<b>\$ 37,794,232.26</b>	<b>\$ 109,952.73</b>	<b>\$ 2,466,247.89</b>	<b>\$ 115,658.20</b>	<b>\$ (35,102,373.44)</b>
<b>General Revenues:</b>					
Taxes:					
Property Taxes, Levied for Operational Purposes					2,292,075.08
Property Taxes, Levied for Capital Projects					783,850.83
Grants and Contributions Not Restricted to Specific Programs					28,144,357.86
Unrestricted Investment Earnings					7,739.25
Miscellaneous					979,744.42
<b>Total General Revenues</b>					<b>32,207,767.44</b>
<b>Change in Net Position</b>					<b>(2,894,606.00)</b>
Net Position - Beginning					46,192,393.81
<b>Net Position - Ending</b>					<b>\$ 43,297,787.81</b>

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

**Holmes County District School Board  
Balance Sheet – Governmental Funds  
June 30, 2021**

	General Fund	Special Revenue - Other Fund	Special Revenue - Federal Education Stabilization Fund	Capital Projects - Nonvoted Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 1,652,673.31	\$ -	\$ -	\$ 783,358.56	\$ 498,121.23	\$ 2,934,153.10
Investments	-	-	-	-	863.38	863.38
Accounts Receivable	5,767.24	-	-	-	108.34	5,875.58
Due from Other Funds	722,184.50	-	-	-	-	722,184.50
Due from Other Agencies	26,243.08	447,732.52	883,302.61	894.74	75,456.42	1,433,629.37
Inventories	173,161.47	-	-	-	33,878.58	207,040.05
<b>TOTAL ASSETS</b>	<b>\$ 2,580,029.60</b>	<b>\$ 447,732.52</b>	<b>\$ 883,302.61</b>	<b>\$ 784,253.30</b>	<b>\$ 608,427.95</b>	<b>\$ 5,303,745.98</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accrued Salaries and Benefits	\$ 36,858.19	\$ 57,917.41	\$ 138,559.66	\$ -	\$ 8,261.36	\$ 241,596.62
Payroll Deductions and Withholdings	-	-	-	-	-	-
Accounts Payable	882,232.41	90,093.94	322,279.62	-	59,175.13	1,353,781.10
Accrued Interest Payable	-	-	-	-	-	-
Due to Other Funds	-	299,721.17	422,463.33	-	-	722,184.50
Due to Other Agencies	194,389.30	-	-	-	136,952.20	331,341.50
<b>Total Liabilities</b>	<b>1,113,479.90</b>	<b>447,732.52</b>	<b>883,302.61</b>	<b>-</b>	<b>204,388.69</b>	<b>2,648,903.72</b>
Fund Balances:						
Nonspendable:						
Inventories	173,161.47	-	-	-	33,878.58	207,040.05
Restricted for:						
State Required Carryover Programs	141,251.75	-	-	-	-	141,251.75
Debt Service	-	-	-	-	863.38	863.38
Capital Projects	-	-	-	784,253.30	153,465.73	937,719.03
Food Service	-	-	-	-	-	-
Total Restricted Fund Balance	141,251.75	-	-	784,253.30	154,329.11	1,079,834.16
Assigned for:						
Capital Projects	-	-	-	-	215,832.17	215,832.17
Total Assigned Fund Balance	-	-	-	-	215,832.17	215,832.17
Unassigned Fund Balance	1,152,136.48	-	-	-	-	1,152,136.48
<b>Total Fund Balances</b>	<b>1,466,549.70</b>	<b>-</b>	<b>-</b>	<b>784,253.30</b>	<b>404,039.86</b>	<b>2,654,842.86</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,580,029.60</b>	<b>\$ 447,732.52</b>	<b>\$ 883,302.61</b>	<b>\$ 784,253.30</b>	<b>\$ 608,428.55</b>	<b>\$ 5,303,746.58</b>

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

**Holmes County District School Board  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
June 30, 2021**

**Total Fund Balances - Governmental Funds** \$ 2,654,842.86

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

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 68,831,198.48

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

Installment-Purchase Payable	\$	(205,313.38)	
Bonds Payable		(34,000.00)	
Compensated Absences Payable (net of \$1,546,426.87 set aside in the Internal Service Fund to fund a portion of the liability)		(1,363,621.15)	
Net Pension Liability		(24,406,284.00)	
Other Postemployment Benefits Payable		<u>(6,592,336.00)</u>	(32,601,554.53)

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	\$	8,243,673.00	
Deferred Outflows Related to OPEB		845,368.00	
Deferred Inflows Related to Pensions		(1,888,467.00)	
Deferred Inflows Related to OPEB		<u>(2,787,273.00)</u>	<u>4,413,301.00</u>

**Net Position - Governmental Activities** \$ 43,297,787.81

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



**Holmes County District School Board  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2021**

	General Fund	Special Revenue - Other Fund	Special Revenue - Federal Education Stabilization Fund	Capital Projects - Nonvoted Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Intergovernmental:						
Federal Direct:						
Federal Through State and Local	\$ 73,459.95	\$ -	\$ -	\$ -	\$ -	\$ 73,459.95
State	202,762.49	2,445,513.76	2,513,340.92	-	1,907,533.12	7,069,150.29
Local:	22,874,865.98	-	-	-	225,905.93	23,100,771.91
Property Taxes	2,292,075.08	-	-	783,850.83	-	3,075,925.91
Charges for Services - Food Service	-	-	-	-	18,265.14	18,265.14
Miscellaneous	890,773.54	995.25	-	402.47	4,683.81	896,855.07
Total Local Revenues	3,182,848.62	995.25	-	784,253.30	22,948.95	3,991,046.12
<b>Total Revenues</b>	26,333,937.04	2,446,509.01	2,513,340.92	784,253.30	2,156,388.00	34,234,428.27
<b>Expenditures</b>						
Current - Education:						
Instruction	13,639,024.93	1,921,378.72	1,695,697.60	-	-	17,256,101.25
Student Support Services	843,846.77	52,745.92	35,970.07	-	-	932,562.76
Instructional Media Services	533,908.28	-	5,068.28	-	-	538,976.56
Instruction and Curriculum Development Services	753,911.10	222,941.27	13,852.31	-	-	990,704.68
Instructional Staff Training Services	164,959.61	124,037.93	26,275.74	-	-	315,273.28
Instruction-Related Technology	230,262.57	-	152,490.39	-	-	382,752.96
Board	290,986.38	-	-	-	-	290,986.38
General Administration	227,531.59	96,552.40	38,298.88	-	-	362,382.87
School Administration	1,905,878.69	-	18,263.14	-	-	1,924,141.83
Facilities Acquisition and Construction	-	-	-	-	-	-
Fiscal Services	356,519.41	-	4,180.44	-	-	360,699.85
Food Services	15,558.32	-	18,097.59	-	1,769,644.78	1,803,300.69
Central Services	467,169.50	-	26,450.08	-	-	493,619.58
Student Transportation Services	1,174,067.79	17,588.01	154,885.48	-	-	1,346,541.28
Operation of Plant	3,245,847.42	-	162,221.99	-	-	3,408,069.41
Maintenance of Plant	1,533,349.44	-	9,029.93	-	-	1,542,379.37
Administrative Technology Services	15,666.94	-	1,576.60	-	-	17,243.54
Community Services	104.95	-	-	-	-	104.95
Capital Outlay:						
Other Capital Outlay	3,681,903.05	11,264.76	150,982.40	-	2,227.00	3,846,377.21
Debt Service:						
Principal	198,083.33	-	-	-	47,000.00	245,083.33
Interest and Fiscal Charges	14,723.98	-	-	-	4,051.22	18,775.20
<b>Total Expenditures</b>	29,293,304.05	2,446,509.01	2,513,340.92	-	1,822,923.00	36,076,076.98
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,959,367.01)	0.00	(0.00)	784,253.30	333,465.00	(1,841,648.71)
<b>Other Financing Sources (Uses)</b>						
Transfers In	3,257,529.09	-	-	-	20,816.75	3,278,345.84
Loss Recoveries	1,210.97	-	-	-	663,707.00	664,917.97
Bond Refunding	-	-	-	-	-	-
Transfers Out	(20,816.75)	-	-	-	(3,257,529.09)	(3,278,345.84)
<b>Total Other Financing Sources (Uses)</b>	3,237,923.31	-	-	-	(2,573,005.34)	664,917.97
<b>Net Change in Fund Balances</b>	278,556.30	0.00	(0.00)	784,253.30	(2,239,540.34)	(1,176,730.74)
Fund Balances, Beginning	1,187,993.40	-	-	-	2,643,580.20	3,831,573.60
<b>Fund Balances, Ending</b>	1,466,549.70	0.00	0.00	784,253.30	404,039.86	2,654,842.86

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

**Holmes County District School Board  
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Fund Balances to the Statement of Activities  
For the Fiscal Year Ended June 30, 2021**

**Net Change in Fund Balances - Governmental Funds** \$ (1,176,730.74)

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

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital outlays in excess of depreciation expense in the current fiscal year. 1,541,935.93

The loss on the disposal of capital assets during the current fiscal year is reported in the statement of activities. In the governmental funds, the cost of these assets was recognized as an expenditure in the fiscal year purchased. Thus, the change in net position differs from the change in fund balance by the undepreciated cost of the disposed assets. (1,389,029.41)

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

Installment-Purchase Repayments	\$	198,083.33	
Bond Repayments		47,000.00	245,083.33

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount used in the current fiscal year. (128,160.38)

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

Decrease in OPEB Liability	\$	67,598.00	
Increase in Deferred Outflows of Resources - OPEB		187,976.00	
Increase in Deferred Inflows of Resources - OPEB		(259,950.00)	(4,376.00)

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

FRS Pension Contribution	\$	1,700,992.00	
FRS Pension Expense		(3,538,854.00)	
HIS Pension Contribution		298,167.00	
HIS Pension Expense		(443,913.75)	(1,983,608.75)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net expense of the internal service fund is reported with governmental activities. 280.02

**Change in Net Position - Governmental Activities** \$ (2,894,606.00)

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

**Holmes County District School Board  
Statement of Net Position – Proprietary Fund  
June 30, 2021**

	<b>Governmental Activities - Internal Service Fund</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 324,718.51
Investments	1,221,708.36
<b>TOTAL ASSETS</b>	<b>\$ 1,546,426.87</b>
<b>LIABILITIES</b>	
Noncurrent Liabilities:	
Compensated Absences Payable	\$ 1,546,426.87
<b>NET POSITION</b>	
Unrestricted	<b>\$ 0.00</b>

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

**Holmes County District School Board  
Statement of Revenues, Expenses, and Changes in Fund  
Net Position – Proprietary Fund  
For the Fiscal Year Ended June 30, 2021**

	<b>Governmental Activities - Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Increase in Compensated Absences Payable	\$ 280.02
<b>Operating Income</b>	280.02
<b>NONOPERATING REVENUES</b>	
Interest	280.02
Transfers Out	-
<b>Total Nonoperating Revenues</b>	280.02
<b>Change in Net Position</b>	-
Total Net Position - Beginning	-
<b>Total Net Position - Ending</b>	\$ 0.00

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

**Holmes County District School Board  
Statement of Cash Flows – Proprietary Funds  
For the Fiscal Year Ended June 30, 2021**

	<b>Governmental Activities - Internal Service Fund</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Interest Income	280.02
Transfers Out	-
<b>Net Cash Used by Non-Capital Financing Activities</b>	<b>280.02</b>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>280.02</b>
Cash and Cash Equivalents, Beginning	1,546,146.85
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 1,546,426.87</b>
<b>Reconciliation of Operating Loss to Net Cash Used by Operating Activities:</b>	
Operating Income	\$ 280.02
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Decrease in Compensated Absences Payable	(280.02)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 0.00</b>

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

**Holmes County District School Board  
Statement of Fiduciary Net Position – Fiduciary Funds  
June 30, 2021**

	<u><b>Custodial Funds</b></u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 411,897.19
<b>TOTAL ASSETS</b>	<u>411,897.19</u>
<b>NET POSITION</b>	
Restricted for Internal Accounts	<u>\$ 411,897.19</u>

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

**Holmes County District School Board  
Statement of Fiduciary Net Position – Fiduciary Funds  
June 30, 2021**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Athletics	\$ 431,121.22
Music	21,854.03
Classes	174,564.38
Clubs	225,635.23
Departments	64,484.13
Trusts	6,300.00
General	98,525.68
<b>Total Additions</b>	<b>1,022,484.67</b>
<b>DEDUCTIONS</b>	
Athletics	442,449.72
Music	17,607.85
Classes	193,209.11
Clubs	214,604.89
Departments	63,063.16
Trusts	5,242.81
General	99,448.94
<b>Total Deductions</b>	<b>1,035,626.48</b>
<b>Change in Net Position</b>	
Net Position - Beginning	-
Adjustment to Beginning Net Position	425,039.00
Net Position - Beginning, as Restated	425,039.00
Net Position Ending	<b>\$ 411,897.19</b>

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



# ***NOTES TO FINANCIAL STATEMENTS***

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

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

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

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

### **B. Reporting Entity**

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

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

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

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

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

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

The fund financial statements provide information about the District's funds, including the fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The

emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Education Stabilization Funds – to account for certain Federal grant program resources.
- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases and leases, and premiums for property and casualty insurance.

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

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

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, 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 capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

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

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

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

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

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

### **2. Investments**

Investments consist of amounts placed in the SBA debt service accounts for investment of debt service moneys, amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments 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. These investments are reported at fair value, which is amortized cost.

Investments made locally consist of a certificate of deposit. Types and amounts of investments held at fiscal year-end are described in a subsequent note.

### 3. Inventories

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

### 4. Capital Assets

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

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

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

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

### 5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

### 6. Long-Term Liabilities

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

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

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

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

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

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

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

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

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

## **10. Fund Balance Policies**

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2021.

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 State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. 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 2020 tax levy on September 10, 2020. 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.

### **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 revenues 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 CHANGE

### A. GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 84.

The District implemented GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The District considers the school internal funds to meet the criteria for reporting as fiduciary activities in the custodial funds. As such, the beginning net position of the custodial funds was increased by \$425,039.

## 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, 2021, are reported as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	50 days	\$ 10,768.86
Debt Service Accounts	6 Months	863.38
Certificates of Deposit	July 2021	<u>1,221,708.36</u>
<b>Total Investments</b>		<u><u>\$ 1,233,340.60</u></u>

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

### **Fair Value Measurement**

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

### **Interest Rate Risk**

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

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

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days.” As of June 30, 2021, 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 limits its investment choices.

The District’s investments in the SBA debt service accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account. Disclosures for the Debt Service Accounts are included in the notes to financial statements of the State’s Comprehensive Annual Financial Report.

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

## C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 676,786.30	\$ -	\$ 35,115.00	\$ 641,671.30
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	2,245,705.91	3,603,215.36	33,113.23	5,815,808.04
Buildings and Fixed Equipment	95,066,946.10	-	5,421,522.04	89,645,424.06
Furniture, Fixtures, and Equipment	3,517,000.55	196,161.85	289,631.37	3,423,531.03
Motor Vehicles	4,710,366.14	47,000.00	217,497.85	4,539,868.29
Total Capital Assets Being Depreciated	<u>105,540,018.70</u>	<u>3,846,377.21</u>	<u>5,961,764.49</u>	<u>103,424,631.42</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	1,631,123.82	94,801.97	33,113.23	1,692,812.56
Buildings and Fixed Equipment	29,502,032.61	1,750,129.40	4,092,307.44	27,159,854.57
Furniture, Fixtures, and Equipment	2,834,993.31	218,625.68	264,931.56	2,788,687.43
Motor Vehicles	3,570,363.30	240,884.23	217,497.85	3,593,749.68
Total Accumulated Depreciation	<u>37,538,513.04</u>	<u>2,304,441.28</u>	<u>4,607,850.08</u>	<u>35,235,104.24</u>
Total Capital Assets Being Depreciated, Net	<u>68,001,505.66</u>	<u>1,541,935.93</u>	<u>1,353,914.41</u>	<u>68,189,527.18</u>
Governmental Activities Capital Assets, Net	<u>\$ 68,678,291.96</u>	<u>\$ 1,541,935.93</u>	<u>\$ 1,389,029.41</u>	<u>\$ 68,831,198.48</u>

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

## D. Retirement Plans

### 1. FRS – Defined Benefit Pension Plans

#### General Information about the FRS

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

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

The District's FRS and HIS pension expense totaled \$3,982,767.75 for the fiscal year ended June 30, 2021.

### **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 2020-21 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	10.00
FRS, Elected County Officers	3.00	49.18
FRS, Senior Management Service	3.00	27.29
DROP – Applicable to Members from All of the Above Classes	0.00	16.98
FRS, Reemployed Retiree	(2)	(2)

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

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

The District's contributions to the Plan totaled \$1,700,992 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the District reported a liability of \$18,183,922 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was

0.041955015 percent, which was a decrease of 0.002796128 from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized the Plan pension expense of \$3,538,854. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 695,936	\$ -
Change of Assumptions	3,291,868	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	1,082,688.00	-
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	176,645	1,064,944
District FRS Contributions Subsequent to the Measurement Date	1,700,992	-
<b>Total</b>	<u>\$ 6,948,129</u>	<u>\$ 1,064,944</u>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$1,700,992, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. 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>
2022	\$ 777,593
2023	1,440,023
2024	1,201,029
2025	668,147
2026	95,401
Thereafter	-
<b>Total</b>	<u>\$ 4,182,193</u>

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

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

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

The actuarial assumptions used in the July 1, 2020, 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:

<b><u>Asset Class</u></b>	<b><u>Target Allocation (1)</u></b>	<b><u>Annual Arithmetic Return</u></b>	<b><u>Compound Annual (Geometric) Return</u></b>	<b><u>Standard Deviation</u></b>
Cash	1%	2.2%	2.2%	1.2%
Fixed Income	19%	3.0%	2.9%	3.5%
Global Equity	54.2%	8.0%	6.7%	17.1%
Real Estate (Property)	10.3%	6.4%	5.8%	11.7%
Private Equity	11.1%	10.8%	8.1%	25.7%
Strategic Investments	4.4%	5.5%	5.3%	6.9%
<b>Total</b>	<b>100%</b>			
Assumed inflation - Mean			2.4%	1.7%

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

**Discount Rate.** The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2020 valuation was updated from 6.9 percent to 6.8 percent.

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

	<b><u>1% Decrease (5.8%)</u></b>	<b><u>Current Discount Rate (6.8%)</u></b>	<b><u>1% Increase (7.8%)</u></b>
District's Proportionate Share of the Net Pension Liability	\$ 29,036,667	\$ 18,183,922	\$ 9,119,662

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

**Payables to the Pension Plan.** At June 30, 2021, the District reported a payable of \$386,695.47 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2021.

### **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, 2021, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

*Contributions.* The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2021, 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 \$298,167.17 for the fiscal year ended June 30, 2021.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2021, the District reported a net pension liability of \$6,222,362 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was 0.050961879 percent, which was a decrease of 0.002424684 from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized the HIS Plan pension expense of \$443,913.75. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 254,532	\$ 4,800
Change of Assumptions	669,081	361,806
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	4,968	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	68,796	456,917
District HIS Contributions Subsequent to the Measurement Date	298,167	-
<b>Total</b>	<b>\$ 1,295,544</b>	<b>\$ 823,523</b>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$298,167, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. 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>
2022	\$ 62,673
2023	38,601
2024	(49,630)
2025	12,095
2026	65,243
Thereafter	44,872
<b>Total</b>	<b>\$ 173,854</b>

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

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	2.21 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP 2018. This is a change from the prior year mortality assumption which was based on the Generational RP-2000 with Projection Scale BB tables.

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

Discount Rate. The discount rate used to measure the total pension liability was 2.21 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 3.5 percent to 2.21 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.21 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

	<b>1% Decrease (1.21%)</b>	<b>Current Discount Rate (2.21%)</b>	<b>1% Increase (3.21%)</b>
District's Proportionate Share of the Net Pension Liability	\$ 7,192,773	\$ 6,222,362	\$ 5,428,084

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

Payables to the Pension Plan. At June 30, 2021, the District reported a payable of \$59,954.78 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2021.

## **2. FRS – Defined Contribution Pension Plan**

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2020-21 fiscal year were as follows:

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

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2021, 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 \$262,327.58 for the fiscal year ended June 30, 2021.

Payables to the Investment Plan. At June 30, 2021, the District reported a payable of \$58,013.86 for the outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2021.

## **E. Other Postemployment Benefit Obligations**

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

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

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	75
Active Plan Members with Medical Coverage	335
Active Plan Members without Medical Coverage	<u>121</u>
Total	<u><u>531</u></u>

Total OPEB Liability. The District's total OPEB liability of \$6,592,336 was measured as of June 30, 2020, and was determined by an actuarial valuation as of June 30, 2020.

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

Inflation	2.25 percent
Discount Rate	2.45 percent
Salary Increases	Salary increase rates used in the July 1, 2020 actuarial valuation of the Florida Retirement System for Regular Class members; 3.4% - 7.8%, including inflation.
Retirement Age	Retirement rates used in the July 1, 2020 actuarial valuation of the Florida Retirement System for K-12 Instructional and non-K-12 Instructional Regular Class members. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Mortality	Mortality rates are the same as used in the July 1, 2020 actuarial valuation of the Florida Retirement System for K-12 Instructional and non-K-12 Instructional Class members. These rates were taken from adjusted Pub-2010 mortality tables published by the SOA with generational mortality improvements using scale MP-2018. Adjustments to reference tables are based on the results of a statewide experience study covering the period 2013 through 2018.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 1.60% for 2020 (based on actual premium increase for 2020), followed by 6.25% for 2021 and then gradually decreasing to an ultimate trend rate of 3.99%.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death."
Expenses	Administrative expenses are included in the per capita health costs.

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

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2020, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB

Plan actuarial valuation. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions (for development of the pattern of the normal cost increases) were the same as those used in the July 1, 2020, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

Changes in the Total OPEB Liability.

	<u>Amount</u>
Balance at June 30, 2020	\$ 6,659,934
Changes for the year:	
Service Cost	220,049
Interest	212,236
Experience	393,427
Changes of Assumptions or Other Inputs	(694,723)
Benefit Payments	<u>(198,587)</u>
Net Changes	<u>(67,598)</u>
Balance at June 30, 2021	<u>\$ 6,592,336</u>

The changes of assumption, method, and plan changes was based on the following:

- The discount rate was changed from 3.13% as of the beginning of the measurement period to 2.45% as of June 30, 2020 (based on the Long-Term Municipal Bond rate). This change increased the Total OPEB Liability.
- The medical claims costs and premiums were updated based on premium information provided for this valuation. This change decreased the Total OPEB Liability.
- Rates of coverage acceptance for active employees were lowered from 50% to 45% based on a recent trend in election patterns. This change decreased the Total OPEB Liability.
- The assumed rate of long-term inflation was revised from 2.5% to 2.25%. As a result, long-term trend rates of healthcare cost increases were lowered from 4.24% to 3.99%. This change decreased the Total OPEB Liability.
- Excise Tax on High-Cost Employer Health Plans (aka “Cadillac” Tax) was repealed in effective December 20, 2019. Consequently, a load previously added to assumed trend rates of healthcare cost increases was removed. This change decreased the Total OPEB Liability.
- In addition to assumption changes adopted for the June 30, 2020 reporting, retirement and mortality rates have been separated between instructional and non-instructional employees. This change decreased the Total OPEB Liability.
- Rates of salary increases were changed to be based on revised inflation and individual member pay increases adopted by the 2020 FRS Actuarial Assumptions Conference and used for the July 1, 2020 FRS actuarial valuation. This change had a minimal impact on the Total OPEB Liability.

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 (1.45 percent) or 1 percentage point higher (3.45 percent) than the current rate:

	<u>1% Decrease (1.45%)</u>	<u>Current Discount Rate (2.45%)</u>	<u>1% Increase (3.45%)</u>
Total OPEB Liability	\$ 7,683,713	\$ 6,592,336	\$ 5,693,782

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

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 5,500,778	\$ 6,592,336	\$ 8,018,959

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$91,985. At June 30, 2021, 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	\$ 355,597	\$ 495,017
Changes of Assumptions or Other Inputs	402,162	2,292,256
Benefits Paid Subsequent to the Measurement Date	87,609	-
<b>Total</b>	<u>\$ 845,368</u>	<u>\$ 2,787,273</u>

The amount reported as deferred outflows of resources related to OPEB, totaling \$87,609, 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, 2021. 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>
2022	\$ (340,300)
2023	(340,300)
2024	(340,300)
2025	(340,300)
2026	(340,300)
Thereafter	(328,014)
<b>Total</b>	<u>\$ (2,029,514)</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>Asset Balances</u>
Motor Vehicles	<u>\$ 991,690</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>
2022	<u>212,807.32</u>	<u>205,313.38</u>	<u>7,493.94</u>
<b>Total Minimum Lease Payments</b>	<b><u>\$ 212,807.32</u></b>	<b><u>\$ 205,313.38</u></b>	<b><u>\$ 7,493.94</u></b>

The stated interest rate is 3.65 percent.

### 2. Bonds Payable

Bonds payable at June 30, 2021, are as follows:

<u>Bond Type</u>	<u>Amount Outstanding</u>	<u>Interest Rate (Percent)</u>	<u>Annual Maturity To</u>
State School Bonds:			
Series 2020A, Refunding	<u>\$ 34,000</u>	5	2022

These bonds are issued by the SBE on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2021, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
State School Bonds:			
2022	35,700.00	34,000.00	1,700.00
Total State School Bonds	<u>\$ 35,700.00</u>	<u>\$ 34,000.00</u>	<u>\$ 1,700.00</u>

### 3. 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	\$ 403,396.71	\$ -	\$ 198,083.33	\$ 205,313.38	\$ 205,313.38
Bonds Payable	81,000.00	-	47,000.00	34,000.00	34,000.00
Compensated Absences Payable	2,781,887.64	236,311.31	108,150.93	2,910,048.02	79,510.64
Net Pension Liability	21,385,093.00	12,040,868.00	9,019,677.00	24,406,284.00	64,867.91
Total OPEB Liability	6,659,934.00	903,394.00	198,507.00	6,592,336.00	87,609.00
<b>Total Governmental Activities</b>	<u>\$ 31,311,311.35</u>	<u>\$ 13,180,573.31</u>	<u>\$ 9,571,418.26</u>	<u>\$ 34,147,981.40</u>	<u>\$ 471,300.93</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:

<b>Funds</b>	<b>Interfund</b>	
	<b>Receivables</b>	<b>Payables</b>
Major:		
General	\$ 722,184.50	\$ -
Special Revenue:		
Other	-	299,721.17
Federal Education Stabilization		422,463.33
Nonmajor Governmental	-	-
<b>Total</b>	<b>\$ 722,184.50</b>	<b>\$ 722,184.50</b>

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

## J. Revenues

### 1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2020-21 fiscal year:

<b>Source</b>	<b>Amount</b>
Florida Education Finance Program	\$ 19,344,663.00
Categorical Educational Program - Class Size Reduction	3,086,691.00
Voluntary Prekindergarten Program	192,885.29
Motor Vehicle License Tax (Capital Outlay and Debt Service)	115,658.20
Educational Facilities Security Grant	45,941.00
Food Service Supplement	27,601.00
State License Tax	10,881.18
Discretionary Lottery Funds	-
Miscellaneous	276,451.24
<b>Total</b>	<b>\$ 23,100,771.91</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 2020 tax roll for the 2020-21 fiscal year:

<b>General Fund</b>	<b>Millages</b>	<b>Taxes Levied</b>
Nonvoted School Tax:		
Required Local Effort	3.635	\$ 1,952,432.86
Prior Period Funding Adjustment	0.003	1,611.36
Basic Discretionary Local Effort	0.748	401,766.10
<b>Capital Projects - Local Capital Improvement Fund</b>		
Nonvoted Tax:		
Local Capital Improvements	1.500	805,680.68
<b>Total</b>	<b>5.886</b>	<b>\$ 3,161,491.00</b>

## K. Interfund Transfers

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

<b>Funds</b>	<b>Interfund</b>	
	<b>Transfers In</b>	<b>Transfers Out</b>
Major:		
General	\$ 3,257,529.09	\$ 20,816.75
Capital Projects:		
Other	-	3,257,529.09
Nonmajor Governmental	20,816.75	-
<b>Total</b>	<b>\$ 3,278,345.84</b>	<b>\$ 3,278,345.84</b>

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

## OTHER REQUIRED SUPPLEMENTARY INFORMATION

### Budgetary Comparison Schedule General and Major Special Revenue Funds For the Fiscal Year Ended June 30, 2021

General Fund				
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Federal Direct	72,507.84	73,459.95	73,459.95	0.00
Federal Through State and Local	100,000.00	202,762.49	202,762.49	0.00
State Sources	23,153,405.00	23,258,661.62	22,874,865.98	(383,795.64)
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	2,268,591.00	2,292,075.08	2,292,075.08	0.00
Other Local Revenue	583,478.00	890,773.54	890,773.54	0.00
Total Local Sources	2,852,069.00	3,182,848.62	3,182,848.62	0.00
<b>Total Revenues</b>	26,177,981.84	26,717,732.68	26,333,937.04	(383,795.64)
<b>EXPENDITURES</b>				
<i>Current:</i>				
Instruction	15,015,170.27	14,237,460.77	13,671,338.54	566,122.23
Student Support Services	891,428.56	877,632.62	843,846.77	33,785.85
Instructional Media Services	727,654.29	583,252.11	539,027.36	44,224.75
Instruction and Curriculum Development Services	820,060.17	768,096.61	753,911.10	14,185.51
Instructional Staff Training Services	154,988.69	165,343.19	164,959.61	383.58
Instruction-Related Technology	311,659.23	298,498.75	230,262.57	68,236.18
Board	273,720.02	291,220.02	290,986.38	233.64
General Administration	226,727.98	227,534.77	227,531.59	3.18
School Administration	1,896,347.43	1,906,893.30	1,906,878.69	14.61
Facilities Acquisition and Construction		0.00	0.00	0.00
Fiscal Services	371,867.07	372,515.72	356,519.41	15,996.31
Food Services	80.00	15,798.45	15,558.32	240.13
Central Services	491,004.59	501,194.26	467,169.50	34,024.76
Student Transportation Services	1,246,793.19	1,291,364.57	1,209,067.79	82,296.78
Operation of Plant	3,240,761.06	3,245,954.04	3,245,847.42	106.62
Maintenance of Plant	4,273,121.04	5,142,102.83	5,137,319.80	4,783.03
Administrative Technology Services	16,410.00	21,910.00	20,166.94	1,743.06
Community Services		104.95	104.95	0.00
<i>Debt Service: (Function 9200)</i>				
Redemption of Principal	198,083.33	198,083.33	198,083.33	0.00
Interest	14,723.98	14,723.98	14,723.98	0.00
<b>Total Expenditures</b>	30,170,600.90	30,159,684.27	29,293,304.05	866,380.22
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(3,992,619.06)	(3,441,951.59)	(2,959,367.01)	482,584.58
<b>OTHER FINANCING SOURCES (USES)</b>				
Loss Recoveries		1,210.97	1,210.97	0.00
Transfers In	3,974,663.05	3,257,529.09	3,257,529.09	0.00
Transfers Out		(20,816.75)	(20,816.75)	0.00
<b>Total Other Financing Sources (Uses)</b>	3,974,663.05	3,237,923.31	3,237,923.31	0.00
<b>Net Change in Fund Balances</b>	(17,956.01)	(204,028.28)	278,556.30	482,584.58
Fund Balances, July 1, 2020	1,187,993.40	1,187,993.40	1,187,993.40	0.00
Adjustments to Fund Balances			0.00	0.00
Fund Balances, June 30, 2021	1,170,037.39	983,965.12	1,466,549.70	482,584.58

**Budgetary Comparison Schedule  
General and Major Special Revenue Funds  
For the Fiscal Year Ended June 30, 2021**

Special Revenue - Other Federal Programs

	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Federal Direct			0.00	0.00
Federal Through State and Local	2,067,464.47	2,780,911.71	2,445,513.76	(335,397.95)
State Sources			0.00	0.00
<i>Local Sources:</i>				
Other Local Revenue	0.00	995.25	995.25	0.00
Total Local Sources	0.00	995.25	995.25	0.00
<b>Total Revenues</b>	2,067,464.47	2,781,906.96	2,446,509.01	(335,397.95)
<b>EXPENDITURES</b>				
<i>Current:</i>				
Instruction	1,774,102.23	2,085,597.56	1,932,643.48	152,954.08
Student Support Services	19,240.00	83,890.00	52,745.92	31,144.08
Instructional Media Services	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	141,182.40	251,337.65	222,941.27	28,396.38
Instructional Staff Training Services	79,897.92	231,566.34	124,037.93	107,528.41
Instruction-Related Technology	0.00	0.00	0.00	0.00
Board	0.00	0.00	0.00	0.00
General Administration	45,778.00	102,429.41	96,552.40	5,877.01
School Administration	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00
Fiscal Services	0.00	0.00	0.00	0.00
Food Services	0.00	0.00	0.00	0.00
Central Services	0.00	500.00	0.00	500.00
Student Transportation Services	7,263.92	26,586.00	17,588.01	8,997.99
Operation of Plant			0.00	0.00
Maintenance of Plant			0.00	0.00
Administrative Technology Services			0.00	0.00
Community Services			0.00	0.00
<b>Total Expenditures</b>	2,067,464.47	2,781,906.96	2,446,509.01	335,397.95
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2020	0.00		0.00	0.00
Adjustments to Fund Balances			0.00	0.00
Fund Balances, June 30, 2021	0.00	0.00	0.00	0.00

**Budgetary Comparison Schedule  
General and Major Special Revenue Funds  
For the Fiscal Year Ended June 30, 2021**

Special Revenue - Federal Education Stabilization Fund

	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Federal Direct			0.00	0.00
Federal Through State and Local	998,331.65	2,536,728.10	2,513,340.92	(23,387.18)
<b>Total Revenues</b>	998,331.65	2,536,728.10	2,513,340.92	(23,387.18)
<b>EXPENDITURES</b>				
<i>Current:</i>				
Instruction	721,060.50	1,696,222.52	1,695,697.60	524.92
Student Support Services	17,040.00	35,970.07	35,970.07	0.00
Instructional Media Services	0.00	5,068.28	5,068.28	0.00
Instruction and Curriculum Development Services	75,690.00	13,852.31	13,852.31	0.00
Instructional Staff Training Services	24,235.90	44,323.25	26,275.74	18,047.51
Instruction-Related Technology	148,293.25	152,749.34	152,490.39	258.95
Board	0.00	0.00	0.00	0.00
General Administration	0.00	38,298.88	38,298.88	0.00
School Administration	0.00	18,383.50	18,263.14	120.36
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00
Fiscal Services	0.00	4,180.44	4,180.44	0.00
Food Services	0.00	18,307.19	18,097.59	209.60
Central Services	0.00	26,512.10	26,450.08	62.02
Student Transportation Services	6,959.16	306,317.70	305,867.88	449.82
Operation of Plant	5,052.84	165,935.99	162,221.99	3,714.00
Maintenance of Plant		9,029.93	9,029.93	0.00
Administrative Technology Services		1,576.60	1,576.60	0.00
<b>Total Expenditures</b>	998,331.65	2,536,728.10	2,513,340.92	23,387.18
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	0.00	0.00	0.00	(0.00)
<b>Net Change in Fund Balances</b>	0.00	0.00	0.00	(0.00)
Fund Balances, July 1, 2020	0.00	0.00	0.00	0.00
Adjustments to Fund Balances			0.00	0.00
Fund Balances, June 30, 2021	0.00	0.00	0.00	0.00

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>				
Service Cost	\$ 220,049	\$ 169,819	\$ 252,588	\$ 298,529
Interest	212,236	218,127	294,035	258,489
Changes of Benefit Terms	-	-	-	-
Difference Between Expected and Actual Experience	393,427		(738,467)	
Changes of Assumptions or Other Inputs	(694,723)	515,448	(1,747,787)	(871,773)
Benefit Payments	<u>(198,587)</u>	<u>(198,507)</u>	<u>(224,312)</u>	<u>(240,213)</u>
<b>Net Change in Total OPEB Liability</b>	(67,598)	704,887	(2,163,943)	(554,968)
Total OPEB Liability - Beginning	<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>\$ 6,592,336</u>	<u>\$ 6,659,934</u>	<u>\$ 5,955,047</u>	<u>\$ 8,118,990</u>
Covered-Employee Payroll	\$ 17,818,481	\$ 17,297,155	\$ 16,793,354	\$ 12,116,253
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	37.00%	38.50%	35.46%	67.01%



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

<b>Fiscal Year Ending June 30</b>	<b>District's Proportion of the FRS Net Pension Liability</b>	<b>District's Proportionate Share of the FRS Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2013	0.046247981%	\$ 7,961,336.00	\$ 16,142,015.00	49.32%	88.54%
2014	0.516652040%	3,152,337.00	17,268,816.00	18.25%	96.09%
2015	0.506170590%	6,537,872.00	16,952,459.00	38.57%	92.00%
2016	0.048704436%	12,297,908.00	17,627,690.00	69.76%	84.88%
2017	0.046282162%	13,689,953.00	17,695,394.00	77.36%	83.89%
2018	0.043475811%	13,095,140.00	17,398,263.00	75.27%	84.26%
2019	0.044751143%	15,411,671.00	17,904,061.00	86.08%	82.61%
2020	0.041955015%	18,183,922.00	17,693,451.00	102.77%	78.85%

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

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

<b>Fiscal Year Ending June 30</b>	<b>Contractually Required FRS Contribution</b>	<b>FRS Contributions in Relation to the Contractually Required Contribution</b>	<b>FRS Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>FRS Contributions as a Percentage of Covered Payroll</b>
2014	\$ 1,131,687	\$ (1,131,687)	\$ -	\$ 17,268,816.00	6.55%
2015	1,234,087	(1,234,087)	-	16,952,459.00	7.28%
2016	1,187,735	(1,187,735)	-	17,627,690.00	6.74%
2017	1,204,839	(1,204,839)	-	17,695,394.00	6.81%
2018	1,239,026	(1,239,026)	-	17,398,263.00	7.12%
2019	1,387,828	(1,387,828)	-	17,904,061.00	7.75%
2020	1,355,550	(1,355,550)	-	17,693,451.00	7.66%
2021	1,700,992	(1,700,992)	-	17,961,878.00	9.47%

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



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

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

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

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

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

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

## 1. Budgetary Basis of Accounting

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

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

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

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2021, total OPEB liability significantly decreased from the prior fiscal year as a result of changes to assumptions as discussed below:

- The discount rate was changed from 3.13 percent as of June 30, 2019, to 2.45 percent as of June 30, 2020.
- The salary increase assumption was updated based on revised inflation and individual member pay increases adopted by the 2020 FRS Actuarial Assumptions Conference.
- Retirement and mortality rates were separated between instructional and non-instructional employees.
- The expected claims costs and premiums were updated to reflect recent information provided for this valuation.
- Ultimate inflation assumption was lowered from 2.50% to 2.25% with a corresponding decrease in long term trend of healthcare costs.
- A load for modeling the excise tax was removed following a repeal of the "Cadillac tax".
- Rates of coverage acceptance lowered to 45% (from 50%)

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

*Changes of Assumptions.* The long-term expected rate of return was decreased from 6.9 percent to 6.8 percent, and the active member mortality assumption was updated.

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

*Changes of Assumptions.* The municipal bond rate used to determine total pension liability was decreased from 3.50 percent to 2.21 percent, and the mortality assumption was updated.

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2021**

	Account Number	Special Revenue Funds		Debt Service Funds SBE/COBI Bonds 210	Capital Project Funds		Total Nonmajor Governmental Funds
		Food Services 410			Capital Outlay and Debt Service 360	Other Capital Projects 390	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	37,812.73		0.00	153,465.73	306,843.37	498,121.83
Investments	1160	0.00		863.38	0.00	0.00	863.38
Accounts Receivable, Net	1131	108.34		0.00	0.00	0.00	108.34
Interest Receivable on Investments	1170	0.00		0.00	0.00	0.00	0.00
Due From Other Agencies	1220	29,515.42		0.00	0.00	45,941.00	75,456.42
Inventory	1150	33,878.58		0.00	0.00	0.00	33,878.58
<b>Total Assets</b>		101,315.07		863.38	153,465.73	352,784.37	608,428.55
<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
<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>		101,315.07		863.38	153,465.73	352,784.37	608,428.55
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries and Benefits	2110	8,261.36		0.00	0.00	0.00	8,261.36
Accounts Payable	2120	59,175.13		0.00	0.00	0.00	59,175.13
Due to Other Agencies	2230	0.00		0.00	0.00	136,952.20	136,952.20
<b>Total Liabilities</b>		67,436.49		0.00	0.00	136,952.20	204,388.69
<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
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>Total Nonspendable Fund Balances</i>	2710	33,878.58		0.00	0.00	0.00	33,878.58
<i>Total Restricted Fund Balances</i>	2720	0.00		863.38	153,465.73	0.00	154,329.11
<i>Total Committed Fund Balances</i>	2730	0.00		0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00		0.00	0.00	215,832.17	215,832.17
<i>Total Unassigned Fund Balances</i>	2750	0.00		0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	33,878.58		863.38	153,465.73	215,832.17	404,039.86
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		101,315.07		863.38	153,465.73	352,784.37	608,428.55

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Fiscal Year Ended June 30, 2021**

	Account Number	Special Revenue Funds		Debt Service Funds SBE/COBI Bonds 210	Capital Project Funds		Total Nonmajor Governmental Funds
		Food Services 410			Capital Outlay and Debt Service 360	Other Capital Projects 390	
<b>REVENUES</b>							
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	1,677,059.89		0.00	230,473.23	1,907,533.12	
State Sources	3300	27,601.00		49,826.71	84,353.22	225,905.93	
<i>Local Sources:</i>							
Charges for Service - Food Service	345X	18,265.14		0.00	0.00	18,265.14	
Other Local Revenue		1,923.94		0.00	2,653.92	4,683.81	
Total Local Sources	3400	20,189.08		0.00	2,653.92	22,948.95	
<b>Total Revenues</b>		1,724,849.97		49,826.71	317,480.37	2,156,388.00	
<b>EXPENDITURES</b>							
<i>Current:</i>							
Food Services	7600	1,769,644.78		0.00	0.00	1,769,644.78	
<i>Debt Service: (Function 9200)</i>							
Redemption of Principal	710	0.00		47,000.00	0.00	47,000.00	
Interest	720	0.00		3,903.39	0.00	3,903.39	
Dues and Fees	730	0.00		21.99	0.00	147.83	
<i>Capital Outlay:</i>							
Other Capital Outlay	9300	2,227.00		0.00	0.00	2,227.00	
<b>Total Expenditures</b>		1,771,871.78		50,925.38	125.84	1,822,923.00	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(47,021.81)		(1,098.67)	64,105.11	333,465.00	
<b>OTHER FINANCING SOURCES (USES)</b>							
Loss Recoveries	3740	0.00		0.00	663,707.00	663,707.00	
Transfers In	3600	20,816.75		0.00	0.00	20,816.75	
Transfers Out	9700	0.00		0.00	(3,257,529.09)	(3,257,529.09)	
<b>Total Other Financing Sources (Uses)</b>		20,816.75		0.00	0.00	(2,573,005.34)	
<b>Net Change in Fund Balances</b>		(26,205.06)		(1,098.67)	64,105.11	(2,239,540.34)	
Fund Balances, July 1, 2020	2800	60,083.64		1,962.05	89,360.62	2,492,173.89	
Adjustments to Fund Balances	2891	0.00		0.00	0.00	0.00	
Fund Balances, June 30, 2021	2700	33,878.58		863.38	153,465.73	404,039.86	

The notes to financial statements are an integral part of this statement.  
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**FLORIDA DEPARTMENT OF EDUCATION  
 REPORT OF FINANCIAL DATA TO THE  
 COMMISSIONER OF EDUCATION (ESE 348)  
 DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 For the Fiscal Year Ended June 30, 2021**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2021, 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 13, 2021.

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

9/13/21  
 \_\_\_\_\_  
 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, 2021

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

<b>REVENUES</b>	Account Number	
<i>Federal Direct:</i>		
Reserve Officers Training Corps (ROTC)	3191	73,459.95
Total Federal Direct	3100	73,459.95
<i>Federal Through State and Local:</i>		
Medicaid	3202	129,446.35
Miscellaneous Federal Through State	3299	73,316.14
Total Federal Through State and Local	3200	202,762.49
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	19,344,663.00
CO&DS Withheld for Administrative Expenditure	3323	1,706.49
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	209,250.00
State License Tax	3343	10,881.18
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	3,086,691.00
Voluntary Prekindergarten Program	3371	192,885.29
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	28,789.02
Total State	3300	22,874,865.98
<i>Local:</i>		
District School Taxes	3411	2,292,075.08
Interest on Investments	3431	4,286.51
<i>Other Fees:</i>		
Preschool Program Fees	3471	82,484.25
<i>Miscellaneous Local:</i>		
Transportation Services Rendered for School Activities	3492	9,203.34
Sale of Junk	3493	17,100.00
Receipt of Federal Indirect Cost Rate	3494	134,144.28
Other Miscellaneous Local Sources	3495	600,198.69
Refunds of Prior Year's Expenditures	3497	43,356.47
Total Local	3400	3,182,848.62
<b>Total Revenues</b>	3000	26,333,937.04

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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	9,844,858.97						2,980,638.14		325,216.70		0.00		193,414.58		23,239.71		271,656.83			13,639,024.93	
Student Support Services	6100	582,846.63						176,660.82		79,474.50				2,273.59		891.23		1,700.00			843,846.77	
Instructional Media Services	6200	342,645.16						108,754.28		58,685.43				8,973.80		12,426.74		2,422.87			533,908.28	
Instruction and Curriculum Development Services	6300	567,774.60						179,998.21		5,586.00						0.00		552.29			753,911.10	
Instructional Staff Training Services	6400	118,505.57						40,445.52		3,510.72						0.00		2,497.80			164,959.61	
Instruction-Related Technology	6500	161,977.96						48,402.29		13,521.50				877.48		5,483.34					230,262.57	
Board	7100	141,310.00						93,755.51		28,409.64				52.73		0.00		27,458.50			290,986.38	
General Administration	7200	140,626.24						73,562.66		6,232.70				0.00		92.99		7,017.00			227,531.59	
School Administration	7300	1,396,334.58						505,287.18		682.95				3,075.61		0.00		498.37			1,905,878.69	
Facilities Acquisition and Construction	7410													0.00		0.00					0.00	
Fiscal Services	7500	213,480.45						77,495.90		58,585.02				3,938.36		224.98		2,794.70			356,519.41	
Food Services	7600	0.00						15,558.32						0.00		0.00		0.00			15,558.32	
Central Services	7700	268,846.30						90,386.51		93,995.33				5,208.75		1,080.00		7,652.61			467,169.50	
Student Transportation Services	7800	649,073.47						231,441.52		26,352.27		134,417.56		114,748.60		1,369.00		16,665.37			1,174,067.79	
Operation of Plant	7900	517,429.19						382,347.55		1,220,609.89		1,036,660.88		67,047.86		4,075.99		17,676.06			3,245,847.42	
Maintenance of Plant	8100	413,155.00						145,380.29		874,831.48				96,647.97		2,620.33		714.37			1,533,349.44	
Administrative Technology Services	8200									15,483.03				52.72		0.00		131.19			15,666.94	
Community Services	9100												104.95								104.95	
<i>Capital Outlay:</i>																						
Other Capital Outlay	9300															3,681,903.05					3,681,903.05	
<i>Debt Service: (Function 9200)</i>																						
Redemption of Principal	710																	198,083.33			198,083.33	
Interest	720																	14,723.98			14,723.98	
<b>Total Expenditures</b>		15,358,864.12						5,150,114.70		2,811,177.16		1,171,078.44		496,417.00		3,733,407.36		572,245.27			29,293,304.05	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>																					(2,959,367.01)	



**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**  
For the Fiscal Year Ended June 30, 2021

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

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number	
Loss Recoveries	3740	1,210.97
<i>Transfers In:</i>		
From Capital Projects Funds	3630	3,257,529.09
Total Transfers In	3600	3,257,529.09
<i>Transfers Out: (Function 9700)</i>		
To Special Revenue Funds	940	(20,816.75)
Total Transfers Out	9700	(20,816.75)
<b>Total Other Financing Sources (Uses)</b>		3,237,923.31
<b>Net Change In Fund Balance</b>		278,556.30
Fund Balance, July 1, 2020	2800	1,187,993.40
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	173,161.47
Restricted Fund Balance	2720	141,251.75
Unassigned Fund Balance	2750	1,152,136.48
Total Fund Balances, June 30, 2021	2700	1,466,549.70

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**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, 2021

<b>REVENUES</b>	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	1,118,957.04
School Breakfast Reimbursement	3262	374,444.90
Afterschool Snack Reimbursement	3263	11,969.28
USDA-Donated Commodities	3265	87,305.75
Other Food Services	3269	84,382.92
Total Federal Through State and Local	3200	1,677,059.89
<i>State:</i>		
School Breakfast Supplement	3337	14,260.00
School Lunch Supplement	3338	13,341.00
Total State	3300	27,601.00
<i>Local:</i>		
Interest on Investments	3431	3.41
Student Lunches	3451	928.84
Adult Breakfasts/Lunches	3453	17,253.60
Student and Adult á la Carte Fees	3454	82.70
Other Miscellaneous Local Sources	3495	1,920.53
Total Local	3400	20,189.08
<b>Total Revenues</b>	3000	1,724,849.97

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES (Continued)**  
For the Fiscal Year Ended June 30, 2021

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

<b>EXPENDITURES (Functions 7600/9300)</b>	Account Number	
Salaries	100	564,673.15
Employee Benefits	200	232,555.56
Purchased Services	300	65,320.51
Materials and Supplies	500	882,014.16
Capital Outlay	600	358.00
Other	700	24,723.40
Other Capital Outlay (Function 9300)	600	2,227.00
<b>Total Expenditures</b>		1,771,871.78
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(47,021.81)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	20,816.75
Total Transfers In	3600	20,816.75
<b>Total Other Financing Sources (Uses)</b>		20,816.75
<b>Net Change in Fund Balance</b>		(26,205.06)
Fund Balance, July 1, 2020	2800	60,083.64
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	33,878.58
Restricted Fund Balance	2720	0.00
Total Fund Balances, June 30, 2021	2700	33,878.58

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

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

For the Fiscal Year Ended June 30, 2021

<b>REVENUES</b>	Account Number	
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	79,501.12
Individuals with Disabilities Education Act (IDEA)	3230	778,249.07
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,057,893.72
Teacher and Principal Training and Recruiting - Title II, Pa	3225	121,188.39
Twenty-First Century Schools - Title IV	3242	285,558.62
Miscellaneous Federal Through State	3299	123,122.84
Total Federal Through State and Local	3200	2,445,513.76
<i>Local:</i>		
Interest on Investments	3431	6.97
Other Miscellaneous Local Sources	3495	988.28
Total Local	3400	995.25
<b>Total Revenues</b>	3000	2,446,509.01

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

For the Fiscal Year Ended June 30, 2021

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	1,272,637.62	391,176.75	149,715.68		41,575.16	27,704.58	38,568.93	1,921,378.72
Student Support Services	6100			51,554.93		1,190.99			52,745.92
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	138,295.45	31,647.14	50,089.25		1,748.47	1,160.96		222,941.27
Instructional Staff Training Services	6400	69,190.50	17,393.01	27,733.48		8,444.83		1,276.11	124,037.93
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							96,552.40	96,552.40
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	13,935.00	2,443.86	1,209.15					17,588.01
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
<i>Capital Outlay:</i>									
Other Capital Outlay	9300	1,494,058.57	442,660.76	280,302.49	0.00	52,959.45	40,130.30	136,397.44	2,446,509.01
<b>Total Expenditures</b>									
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2020	2800	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Total Fund Balances, June 30, 2021	2700	0.00							

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

Exhibit K-4

For the Fiscal Year Ended June 30, 2021

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	858,558.37	212,550.97	1,442,231.58				2,513,340.92
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	858,558.37	212,550.97	1,442,231.58	0.00	0.00	0.00	2,513,340.92
<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	858,558.37	212,550.97	1,442,231.58	0.00	0.00	0.00	2,513,340.92

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EXPENDITURES	Account Number	700							Totals
		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	216,084.72	39,690.60	8,000.00		12,813.40	178,066.75	171,061.80	625,717.27
Student Support Services	6100			11,277.00					11,277.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	19,328.66	3,386.68						22,715.34
Instruction-Related Technology	6500			152,490.39					152,490.39
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	13,170.50	4,222.01						17,392.51
Student Transportation Services	7800	2,400.00	465.33						2,865.33
Operation of Plant	7900					26,100.53			26,100.53
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
<i>Capital Outlay:</i>									
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		250,983.88	47,764.62	171,767.39	0.00	38,913.93	178,066.75	171,061.80	858,558.37
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
<b>Total Other Financing Sources (Uses)</b>		0.00							0.00
<b>Net Change in Fund Balance</b>		0.00							0.00
Fund Balance, July 1, 2020	2800								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2021	2700	0.00							0.00

EXPENDITURES	Account Number	700							Totals
		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	49,961.91	8,839.31	23,172.13		2,882.55	73,140.00		157,995.90
Student Support Services	6100	13,565.91	3,693.62						17,259.53
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	600.00	105.90						705.90
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					36,589.64			36,589.64
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
<i>Capital Outlay:</i>									
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		64,127.82	12,638.83	23,172.13	0.00	39,472.19	73,140.00	0.00	212,550.97
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2020	2800								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2021	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 I**  
 For the Fiscal Year Ended June 30, 2021 Exhibit K-4  
 FDOE Page 11  
**Fund 443**

EXPENDITURES	Account Number	700							Totals
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
<i>Current:</i>									
Instruction	5000	386,227.65	31,889.82	57,788.99		20,318.84	375,972.50	39,786.63	911,984.43
Student Support Services	6100	7,433.54					0.00		7,433.54
Instructional Media Services	6200	5,068.28					0.00		5,068.28
Instruction and Curriculum Development Services	6300	13,852.31					0.00		13,852.31
Instructional Staff Training Services	6400	2,854.50					0.00		2,854.50
Instruction-Related Technology	6500						0.00		0.00
Board	7100						0.00		0.00
General Administration	7200	707.00					0.00	37,591.88	38,298.88
School Administration	7300	17,563.58	334.70			153.52	211.34		18,263.14
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	3,797.00				264.45	118.99		4,180.44
Food Services	7600	14,410.98	569.90			510.71	2,606.00		18,097.59
Central Services	7700	2,607.29		307.90		1,692.38	4,450.00		9,057.57
Student Transportation Services	7800	10,775.67	186.03	126,000.00		3,322.53	215.92	11,520.00	152,020.15
Operation of Plant	7900	69,652.83	10,981.75	845.40		17,685.90		365.94	99,531.82
Maintenance of Plant	8100	6,944.78				2,085.15			9,029.93
Administrative Technology Services	8200			1,424.00			152.60		1,576.60
<i>Capital Outlay:</i>									
Other Capital Outlay	9300						150,982.40		150,982.40
<b>Total Expenditures</b>		541,895.41	43,962.20	186,366.29	0.00	46,033.48	534,709.75	89,264.45	1,442,231.58
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>Total Other Financing Sources (Uses)</b>									
<b>Net Change in Fund Balance</b>		0.00							0.00
Fund Balance, July 1, 2020	2800								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2021	2700	0.00							0.00

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**

Exhibit K-6

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**

**BALANCES - DEBT SERVICE FUNDS**

FDOE Page 16

For the Fiscal Year Ended June 30, 2021

**Funds 200**

<b>REVENUES</b>	<b>Account Number</b>	<b>SBE/COBI Bonds 210</b>	<b>Totals</b>
<i>State:</i>			
CO&DS Withheld for SBE/COBI Bonds	3322	49,823.33	49,823.33
SBE/COBI Bond Interest	3326	3.38	3.38
Total State Sources	3300	49,826.71	49,826.71
<b>Total Revenues</b>	3000	49,826.71	49,826.71
<b>EXPENDITURES</b>			
<i>Debt Service (Function 9200)</i>			
Redemption of Principal	710	47,000.00	47,000.00
Interest	720	3,903.39	3,903.39
Dues and Fees	730	21.99	21.99
Other Debt Service	791		0.00
<b>Total Expenditures</b>		50,925.38	50,925.38
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(1,098.67)	(1,098.67)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>			
	<b>Account Number</b>	<b>SBE/COBI Bonds 210</b>	<b>Totals</b>
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00
<b>Net Change in Fund Balances</b>		(1,098.67)	(1,098.67)
Fund Balance, July 1, 2020	2800	1,962.05	1,962.05
Adjustments to Fund Balances	2891		0.00
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance	2710		0.00
Restricted Fund Balance	2720	863.38	863.38
Committed Fund Balance	2730		0.00
Assigned Fund Balance	2740		0.00
Unassigned Fund Balance	2750		0.00
<b>Total Fund Balances, June 30, 2021</b>	2700	863.38	863.38

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS**  
 For the Fiscal Year Ended June 30, 2021

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

<b>REVENUES</b>	<b>Account Number</b>	<b>Capital Outlay and Debt Service Program (CO&amp;DS) 360</b>	<b>Nonvoted Capital Improvement Section 1011.71(2), F.S. 370</b>	<b>Other Capital Projects 390</b>	<b>Totals</b>
<i>Federal:</i>					
Miscellaneous Federal Direct	3199				0.00
Miscellaneous Federal Through State	3299			230,473.23	230,473.23
<i>State:</i>					
CO&DS Distributed	3321	62,236.18			62,236.18
Interest on Undistributed CO&DS	3325	1,888.82			1,888.82
Other Miscellaneous State Revenues	3399			84,353.22	84,353.22
<b>Total State Sources</b>	<b>3300</b>	<b>64,125.00</b>	<b>0.00</b>	<b>84,353.22</b>	<b>148,478.22</b>
<i>Local:</i>					
District Local Capital Improvement Tax	3413		783,850.83		783,850.83
Interest on Investments	3431	105.95	402.47	2,653.92	3,162.34
<b>Total Local Sources</b>	<b>3400</b>	<b>105.95</b>	<b>784,253.30</b>	<b>2,653.92</b>	<b>787,013.17</b>
<b>Total Revenues</b>	<b>3000</b>	<b>64,230.95</b>	<b>784,253.30</b>	<b>317,480.37</b>	<b>1,165,964.62</b>
<b>EXPENDITURES</b>					
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730	125.84			125.84
Other Debt Service	791				0.00
<b>Total Expenditures</b>		<b>125.84</b>	<b>0.00</b>	<b>0.00</b>	<b>125.84</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>64,105.11</b>	<b>784,253.30</b>	<b>317,480.37</b>	<b>1,165,838.78</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS  
 For the Fiscal Year Ended June 30, 2021

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

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	<b>Account Number</b>	<b>Capital Outlay and Debt Service Program (CO&amp;DS) <b>360</b></b>	<b>Nonvoted Capital Improvement Section 1011.71(2), F.S. <b>370</b></b>	<b>Other Capital Projects <b>390</b></b>	<b>Totals</b>
Loss Recoveries	3740			663,707.00	663,707.00
<i>Transfers In:</i>					
From General Fund	3610				0.00
Interfund	3650				0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910			(3,257,529.09)	(3,257,529.09)
Interfund	950				0.00
Total Transfers Out	9700	0.00	0.00	(3,257,529.09)	(3,257,529.09)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	(2,593,822.09)	(2,593,822.09)
<b>Net Change in Fund Balances</b>		64,105.11	784,253.30	(2,276,341.72)	(1,427,983.31)
Fund Balance, July 1, 2020	2800	89,360.62	0.00	2,492,173.89	2,581,534.51
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	153,465.73	784,253.30		937,719.03
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740			215,832.17	215,832.17
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2021	2700	153,465.73	784,253.30	215,832.17	1,153,551.20

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POS**  
 For the Fiscal Year Ended June 30, 2021

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

<b>INCOME OR (LOSS)</b>	<b>Account Number</b>	<b>Service 791</b>	<b>Totals</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest on Investments	3431	280.02	280.02
<b>Total Nonoperating Revenues (Expenses)</b>		280.02	280.02
<b>Income (Loss) Before Operating Transfers</b>		280.02	280.02
<b>TRANSFERS and CHANGES IN NET POSITION</b>			
<i>Transfers In:</i>			
Total Transfers In	3600	0.00	0.00
<i>Transfers Out: (Function 9700)</i>			
Total Transfers Out	9700	0.00	0.00
<b>Change in Net Position</b>		280.02	280.02
Net Position, July 1, 2020	2880	1,546,146.85	1,546,146.85
Adjustments to Net Position	2896		0.00
Net Position, June 30, 2021	2780	1,546,426.87	1,546,426.87

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
 SCHOOL INTERNAL FUNDS  
 June 30, 2021

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

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110	425,039.00	1,022,484.67	1,035,626.48	411,897.19
<b>Total Assets</b>		425,039.00	1,022,484.67	1,035,626.48	411,897.19
<b>LIABILITIES</b>					
Internal Accounts Payable	2290	425,039.00		425,039.00	0.00
Due to Budgetary Funds	2161				0.00
<b>Total Liabilities</b>		425,039.00	0.00	425,039.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Other purposes					
Individuals, organizations and other governments					411,897.19
<b>Total Net Position</b>	2785	0.00			411,897.19

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

June 30, 2021

Exhibit K-12  
FDOE Page 23

**Fund 601**

Account Number	Governmental Activities Total Balance [1] June 30, 2021	Business-Type Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One Year 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest Due Within One Year 2021-22
Notes Payable	205,313.38		205,313.38	198,083.33	205,313.38	14,723.98	7,493.94
Obligations Under Leases			0.00				
Bonds Payable							
SBE/COBI Bonds Payable	34,000.00		34,000.00	47,000.00	34,000.00	3,903.39	1,700.00
District Bonds Payable			0.00				
Special Act Bonds Payable			0.00				
Motor Vehicle License Revenue Bonds Payable			0.00				
Sales Surtax Bonds Payable			0.00				
Total Bonds Payable	34,000.00	0.00	34,000.00	47,000.00	34,000.00	3,903.39	1,700.00
Liability for Compensated Absences	2,910,048.02		2,910,048.02				
Estimated Liability for Long-Term Claims			0.00				
Net Other Postemployment Benefits Obligation	6,592,336.00		6,592,336.00				
Net Pension Liability	24,406,284.00		24,406,284.00				
Estimated PECO Advance Payable			0.00				
Other Long-Term Liabilities			0.00				
Derivative Instrument			0.00				
<b>Total Long-term Liabilities</b>	<b>34,147,981.40</b>	<b>0.00</b>	<b>34,147,981.40</b>	<b>245,083.33</b>	<b>239,313.38</b>	<b>18,627.37</b>	<b>9,193.94</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, including discounts and premiums.

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

Exhibit K-13  
FDOE Page 24

For the Fiscal Year Ended June 30, 2021

<b>CATEGORICAL PROGRAMS</b> (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2020	Returned To FDOE	Revenues 2020-21	Expenditures 2020-21	Flexibility [1] 2020-21	Unexpended June 30, 2021
Class Size Reduction Operating Funds (3355)	94740			3,086,691.00	3,086,691.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			100,734.00	78,005.90	22,728.10	0.00
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880			236,941.00	87,087.31	98,566.55	51,287.14
Library Media (FEFP Earmark) [2]	90881			13,729.00	13,729.00		0.00
Mental Health Assistance (FEFP Earmark)	90280	80,744.28		197,215.00	187,994.67		89,964.61
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800			227,604.00	227,604.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			387,427.00	387,427.00		0.00
Student Transportation (FEFP Earmark)	90830			702,829.00	702,829.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			629,489.00		629,489.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			58,758.00	58,758.00		0.00
Voluntary Prekindergarten - School Year Program (337)	96440			192,885.29	192,885.29		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

Exhibit K-14  
 FDOE Page 25

For the Fiscal Year Ended June 30, 2021

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education 440	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>						
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>230,266.41</b>				230,266.41
Public Utility Services Other than Energy - Functions 7900 &	380	230,266.41				230,266.41
<b>Natural Gas - All Functions</b>	<b>411</b>	<b>0.00</b>				0.00
Natural Gas - Functions 7900 & 8100	411	0.00				0.00
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>28,837.20</b>				28,837.20
Bottled Gas - Functions 7900 & 8100	421	28,479.70				28,479.70
<b>Electricity - All Functions</b>	<b>430</b>	<b>1,008,181.18</b>				1,008,181.18
Electricity - Functions 7900 & 8100	430	1,008,181.18				1,008,181.18
<b>Heating Oil - All Functions</b>	<b>440</b>	<b>0.00</b>				0.00
Heating Oil - Functions 7900 & 8100	440	0.00				0.00
<b>Gasoline - All Functions</b>	<b>450</b>	<b>38,331.44</b>				38,331.44
Gasoline - Functions 7900 & 8100	450	0.00				0.00
<b>Diesel Fuel - All Functions</b>	<b>460</b>	<b>95,728.62</b>				95,728.62
Diesel Fuel - Functions 7900 & 8100	460	0.00				0.00
<b>Other Energy Services - All Functions</b>	<b>490</b>	<b>0.00</b>				0.00
Other Energy Services - Functions 7900 & 8100	490	0.00				0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>1,266,927.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,266,927.29</b>
<b>Total - All Functions</b>		<b>1,401,344.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,401,344.85</b>
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	38,331.44				38,331.44
Diesel Fuel	460	95,728.62				95,728.62
Oil and Grease	540	7,290.83				7,290.83
<b>Total</b>		<b>141,350.89</b>		<b>0.00</b>	<b>0.00</b>	<b>141,350.89</b>

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

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2021**

Exhibit K-14  
FDOE Page 26

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i> <i>Technology-Related Professional and Technical Services</i>	319	23,400.62				23,400.62
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	269,559.12	133,046.43	231,499.42		634,104.97
Telephone and Other Data Communication Services	379	66,573.51		115,360.99		181,934.50
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	763.32				763.32
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	23,619.67	13,456.36	631,993.19		669,069.22
Technology-Related Noncapitalized Fixtures and Equipment	649	387.60		215.92		603.52
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		384,303.84	146,502.79	979,069.52	0.00	1,509,876.15

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i> <i>Capitalized Computer Hardware and Technology-Related Infrastructure</i>	643	8,503.08	2,199.00			10,702.08
Technology-Related Capitalized Fixtures and Equipment	648			150,982.40		150,982.40
Capitalized Software	691					0.00
<b>Total</b>		8,503.08	2,199.00	150,982.40	0.00	161,684.48

\* 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, 2021

Exhibit K-14  
 FDOE Page 27

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	298,507.95	25,000.00	108,036.48	25,845.40	457,389.83
Subawards Under Subagreements - In Excess of \$25,000	312	726,027.05	6,200.00	21,298.75	8,600.00	762,125.80
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391			9,360.70		9,360.70
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
Supplies	510	85,472.39
Food	570	700,603.48
Donated Foods	580	95,832.58

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	7,250,882.73	711,572.64	497,338.89	8,459,794.26
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	185,943.57	12,566.62	0.00	198,510.19
<b>Total Basic Program Salaries</b>		7,436,826.30	724,139.26	497,338.89	8,658,304.45
Other Programs 130 (ESOL) (Function 5100)	120	11,080.89	553.50	369.67	12,004.06
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	202.54	118.07	0.00	320.61
<b>Total Other Program Salaries</b>		11,283.43	671.57	369.67	12,324.67
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,087,164.96	54,304.56	36,269.35	1,177,738.87
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	19,871.48	11,584.24		31,455.72
<b>Total ESE Program Salaries</b>		1,107,036.44	65,888.80	36,269.35	1,209,194.59
Career Program 300 (Function 5300)	120	504,788.85	0.00	4,611.42	509,400.27
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	24,755.87		737.63	25,493.50
<b>Total Career Program Salaries</b>		529,544.72	0.00	5,349.05	534,893.77
<b>TOTAL</b>		9,084,690.89	790,699.63	539,326.96	10,414,717.48
		9,084,690.89	790,699.63	539,326.96	10,414,717.48

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	47,794.73		13,351.47	61,146.20

	Object	General Fund 100	Special Revenue Other Federal Programs	Special Revenue - Federal Education	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENSES</b>					
(Functions 5000 through 8200, do not include function 7420)	100 through 700	2,014,738.52	788,830.22	47,978.52	2,851,547.26
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	1,816,948.83	501,723.52	47,978.52	2,366,650.87
Student Support Services - Programs 111, 112, 113, 254 and 255	100 through 700	8,536.80	43,219.27		51,756.07
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255	100 through 700	5,586.00	187,221.15		192,807.15
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255	100 through 700	183,666.89	13,324.07		196,990.96

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2021

Exhibit K-14  
 FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
Basic	5100				629,489.00	629,489.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	629,489.00	629,489.00
<i>II. School Safety:</i>						
				98,566.55		98,566.55
<b>Total Flexible Spending Expenditures</b>		0.00	0.00	98,566.55	629,489.00	728,055.55

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		22,728.10			652,217.10
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	22,728.10	0.00	0.00	652,217.10
<i>II. School Safety:</i>						
						98,566.55
<b>Total Flexible Spending Expenditures</b>		0.00	22,728.10	0.00	0.00	750,783.65

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Earnings, Expenditures and Carryforward Amounts:		129,446.35		
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			98,565.39	
Occupational Therapy, Physical Therapy and Other Therapy Services			22,492.96	
Medicaid Administration and Billing Services			8,388.00	
<b>Total Expenditures</b>			129,446.35	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2021</i>		
Total Assets and Deferred Outflows of Resources	100	84,048,228.43
Total Liabilities and Deferred Inflows of Resources	100	40,750,440.62

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**  
For the Fiscal Year Ended June 30, 2021

GENERAL FUND EXPENDITURES	Account Number	Supplemental Schedule - Fund 100							Totals
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
<i>Current:</i>									
Prekindergarten	5500	157,182.85	69,987.84	0.00		1,567.91	0.00	4,553.76	233,292.36
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	570.00	100.60						670.60
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<b>Total Expenditures</b>		157,752.85	70,088.44	0.00	0.00	1,567.91	0.00	4,553.76	233,962.96

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	281689	85349	8079	6476	11480	1471	394547	252014	646561	32296	678858	
BASIC 4-8	102	337164	101952	11068	8872	15727	2015	476800	414636	891436	47257	938694	
BASIC 9-12	103	208729	63193	6942	5565	9865	1264	295560	288838	584399	30892	615291	
<b>K-12 BASIC PROGRAMS</b>		<b>827584</b>	<b>250495</b>	<b>26090</b>	<b>20914</b>	<b>37073</b>	<b>4750</b>	<b>1166908</b>	<b>955489</b>	<b>2122397</b>	<b>110446</b>	<b>2232844</b>	
PREK-3 W/ESE	111	44235	13447	1076	863	1529	196	61347	33568	94916	4303	99219	
4-8 W/ESE	112	62812	19040	1732	1388	2461	315	87750	62787	150537	7304	157842	
9-12 W/ESE	113	83774	25329	2379	1907	3381	433	117206	89032	206238	10155	216393	
<b>EXCEPTIONAL STUDENT</b>		<b>190822</b>	<b>57817</b>	<b>5188</b>	<b>4159</b>	<b>7372</b>	<b>944</b>	<b>266304</b>	<b>185388</b>	<b>451693</b>	<b>21762</b>	<b>473455</b>	
CAREER ED 9-12	300	50457	14867	1325	1062	1882	241	69835	44567	114403	5437	119840	
<b>CAREER EDUCATION</b>		<b>50457</b>	<b>14867</b>	<b>1325</b>	<b>1062</b>	<b>1882</b>	<b>241</b>	<b>69835</b>	<b>44567</b>	<b>114403</b>	<b>5437</b>	<b>119840</b>	
ESOL	130	10375	3146	311	249	442	56	14580	11328	25909	1314	27223	
ESOL		10375	3146	311	249	442	56	14580	11328	25909	1314	27223	
<b>TOTAL FOR FEFP</b>		<b>1079239</b>	<b>326326</b>	<b>32914</b>	<b>26384</b>	<b>46771</b>	<b>5992</b>	<b>1517629</b>	<b>1196774</b>	<b>2714403</b>	<b>138960</b>	<b>2853364</b>	
FOOD SERVICE													
TRANSPORTATION									123505		3721		

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	107225	6400 INSTR STAFF TRAINING	15851	7700 CENTRAL SERVICES	33570
6200 INSTRUCTIONAL MEDIA	47896	7300 SCHOOL ADMINISTRATION	282558	7900 OPERATION OF PLANT	335561
6300 INSTR & CURR DEVLPMNT	84240	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	262919
				8200 ADMIN. TECH. SERVICES	2195
				6500 INSTR. TECH. SERVICES	24752

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----											
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	355374	107677	13743	6888	12313	462	496459	370854	867313	44763	912077	
BASIC 4-8	102	313980	95073	12235	6132	10962	412	438796	398053	836849	42356	879206	
BASIC 9-12	103	284348	85990	10221	5122	9157	344	395185	369571	764756	36750	801507	
<b>K-12 BASIC PROGRAMS</b>		<b>953702</b>	<b>288741</b>	<b>36201</b>	<b>18143</b>	<b>32432</b>	<b>1219</b>	<b>1330440</b>	<b>1138478</b>	<b>2468919</b>	<b>123871</b>	<b>2592790</b>	
PREK-3 W/ESE	111	74469	22598	2699	1352	2418	90	103629	71848	175477	8755	184232	
4-8 W/ESE	112	95386	28897	3336	1671	2988	112	132393	101911	234305	11304	245609	
9-12 W/ESE	113	80979	24461	2905	1456	2602	97	112502	96411	208913	10126	219040	
ESE LEVEL V	255	1703	520	62	31	56	2	2376	1695	4071	204	4275	
<b>EXCEPTIONAL STUDENT</b>		<b>252538</b>	<b>76478</b>	<b>9003</b>	<b>4512</b>	<b>8065</b>	<b>303</b>	<b>350901</b>	<b>271866</b>	<b>622768</b>	<b>30390</b>	<b>653159</b>	
CAREER ED 9-12	300	74655	22298	2459	1232	2203	82	102933	78055	180988	8442	189431	
<b>CAREER EDUCATION</b>		<b>74655</b>	<b>22298</b>	<b>2459</b>	<b>1232</b>	<b>2203</b>	<b>82</b>	<b>102933</b>	<b>78055</b>	<b>180988</b>	<b>8442</b>	<b>189431</b>	
<b>TOTAL FOR FEFP</b>		<b>1280896</b>	<b>387517</b>	<b>47664</b>	<b>23888</b>	<b>42702</b>	<b>1605</b>	<b>1784275</b>	<b>1488401</b>	<b>3272676</b>	<b>162704</b>	<b>3435381</b>	
FOOD SERVICE													
TRANSPORTATION									190545		4098		

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	109450	6400 INSTR STAFF TRAINING	22374	7700 CENTRAL SERVICES	39170
6200 INSTRUCTIONAL MEDIA	97854	7300 SCHOOL ADMINISTRATION	277079	7900 OPERATION OF PLANT	470732
6300 INSTR & CURR DEVLPMNT	92607	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	347549
				8200 ADMIN. TECH. SERVICES	2575
				6500 INSTR. TECH. SERVICES	29006

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
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	344946	104515	11330	9982	13768	1260	485802	353948	839751	43406	883158
BASIC 9-12	103	380983	115141	13546	11933	16460	1506	539571	465914	1005486	53991	1059477
<b>K-12 BASIC PROGRAMS</b>		<b>725929</b>	<b>219656</b>	<b>24876</b>	<b>21916</b>	<b>30228</b>	<b>2766</b>	<b>1025373</b>	<b>819863</b>	<b>1845237</b>	<b>97397</b>	<b>1942635</b>
4-8 W/ESE	112	113115	34393	3786	3335	4600	421	159652	113426	273079	14266	287345
9-12 W/ESE	113	103640	31355	3568	3143	4335	396	146440	116191	262632	13901	276533
ESE LEVEL V	255	6140	1860	850	748	1033	94	10727	22686	33413	3067	36480
<b>EXCEPTIONAL STUDENT</b>		<b>222895</b>	<b>67610</b>	<b>8204</b>	<b>7228</b>	<b>9969</b>	<b>912</b>	<b>316820</b>	<b>252304</b>	<b>569125</b>	<b>31235</b>	<b>600360</b>
CAREER ED 9-12	300	75778	22335	2353	2073	2860	261	105663	65486	171149	8622	179772
<b>CAREER EDUCATION</b>		<b>75778</b>	<b>22335</b>	<b>2353</b>	<b>2073</b>	<b>2860</b>	<b>261</b>	<b>105663</b>	<b>65486</b>	<b>171149</b>	<b>8622</b>	<b>179772</b>
ESOL	130	750	227	24	21	29	2	1054	831	1885	96	1981
	<b>ESOL</b>	<b>750</b>	<b>227</b>	<b>24</b>	<b>21</b>	<b>29</b>	<b>2</b>	<b>1054</b>	<b>831</b>	<b>1885</b>	<b>96</b>	<b>1981</b>
<b>TOTAL FOR FEFP</b>		<b>1025353</b>	<b>309829</b>	<b>35459</b>	<b>31238</b>	<b>43087</b>	<b>3943</b>	<b>1448912</b>	<b>1138485</b>	<b>2587397</b>	<b>137352</b>	<b>2724749</b>

FOOD SERVICE 6  
TRANSPORTATION 111259 2848

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	98358	6400 INSTR STAFF TRAINING	17389	7700 CENTRAL SERVICES	32473
6200 INSTRUCTIONAL MEDIA	37510	7300 SCHOOL ADMINISTRATION	281930	7900 OPERATION OF PLANT	372000
6300 INSTR & CURR DEVLPMNT	69482	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	203186
				8200 ADMIN. TECH. SERVICES	2121
				6500 INSTR. TECH. SERVICES	24032



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----						TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	341988	103620	11953	5035	9660		472258	397871	870129	48351	918481
BASIC 4-8	102	282749	85671	8848	3727	7150		388146	352297	740443	38162	778606
<b>K-12 BASIC PROGRAMS</b>		<b>624737</b>	<b>189292</b>	<b>20801</b>	<b>8763</b>	<b>16810</b>		<b>860405</b>	<b>750168</b>	<b>1610573</b>	<b>86513</b>	<b>1697087</b>
PREK-3 W/ESE	111	142501	43321	4351	1833	3516		195525	144664	340190	17595	357785
4-8 W/ESE	112	116892	35627	3569	1503	2884		160477	130512	290990	14918	305909
<b>EXCEPTIONAL STUDENT</b>		<b>259393</b>	<b>78949</b>	<b>7921</b>	<b>3337</b>	<b>6401</b>		<b>356003</b>	<b>275176</b>	<b>631180</b>	<b>32514</b>	<b>663694</b>
ESOL	130	2342	709	68	28	55		3205	2739	5944	295	6240
	ESOL	2342	709	68	28	55		3205	2739	5944	295	6240
<b>TOTAL FOR FEFP</b>		<b>886473</b>	<b>268951</b>	<b>28791</b>	<b>12129</b>	<b>23267</b>		<b>1219614</b>	<b>1028084</b>	<b>2247698</b>	<b>119323</b>	<b>2367022</b>

FOOD SERVICE  
TRANSPORTATION

112316 2954

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	86089	6400 INSTR STAFF TRAINING	13125	7700 CENTRAL SERVICES	29853
6200 INSTRUCTIONAL MEDIA	32106	7300 SCHOOL ADMINISTRATION	281065	7900 OPERATION OF PLANT	320177
6300 INSTR & CURR DEVLPMNT	87983	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	150633
				8200 ADMIN. TECH. SERVICES	1943
				6500 INSTR. TECH. SERVICES	25106



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1  
SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	1288246	390359	37587	18297	18814	1501	1754808	954589	2709397	162532	2871929
BASIC 4-8	102	1333437	404075	41181	20047	20614	1645	1821001	1257726	3078728	189576	3268304
<b>K-12 BASIC PROGRAMS</b>		<b>2621684</b>	<b>794435</b>	<b>78768</b>	<b>38345</b>	<b>39428</b>	<b>3146</b>	<b>3575809</b>	<b>2212316</b>	<b>5788125</b>	<b>352108</b>	<b>6140234</b>
PREK-3 W/ESE	111	519049	158228	14876	7241	7446	594	707438	369687	1077125	63886	1141011
4-8 W/ESE	112	385243	117240	11747	5718	5880	469	526300	341916	868217	53164	921381
ESE LEVEL V	255	2543	777	75	36	37	3	3473	1930	5404	326	5730
<b>EXCEPTIONAL STUDENT</b>		<b>906836</b>	<b>276246</b>	<b>26699</b>	<b>12997</b>	<b>13364</b>	<b>1066</b>	<b>1237212</b>	<b>713534</b>	<b>1950746</b>	<b>117377</b>	<b>2068123</b>
ESOL	130	1040	315	31	15	16	1	1420	977	2397	147	2544
ESOL		1040	315	31	15	16	1	1420	977	2397	147	2544
<b>TOTAL FOR FEFP</b>		<b>3529561</b>	<b>1070997</b>	<b>105499</b>	<b>51358</b>	<b>52809</b>	<b>4214</b>	<b>4814441</b>	<b>2926827</b>	<b>7741269</b>	<b>469633</b>	<b>8210903</b>
FOOD SERVICE									15552			
TRANSPORTATION									472661		13320	

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	307110	6400 INSTR STAFF TRAINING	67788	7700 CENTRAL SERVICES	113103
6200 INSTRUCTIONAL MEDIA	217861	7300 SCHOOL ADMINISTRATION	481123	7900 OPERATION OF PLANT	909255
6300 INSTR & CURR DEVLPMNT	190106	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	547527
				8200 ADMIN. TECH. SERVICES	7589
				6500 INSTR. TECH. SERVICES	85361

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 1

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----					TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	
BASIC 4-8	102	6343	1922	164	374	1723		10528	73292	83821	1854	85675
BASIC 9-12	103	10244	3104	243	551	2540		16683	108039	124722	2733	127456
<b>K-12 BASIC PROGRAMS</b>		<b>16588</b>	<b>5026</b>	<b>407</b>	<b>925</b>	<b>4263</b>		<b>27211</b>	<b>181332</b>	<b>208543</b>	<b>4588</b>	<b>213132</b>
4-8 W/ESE	112	1425	431	26	59	274		2217	11678	13895	295	14191
9-12 W/ESE	113	6609	2002	121	276	1273		10284	54163	64448	1370	65818
<b>EXCEPTIONAL STUDENT</b>		<b>8034</b>	<b>2434</b>	<b>148</b>	<b>335</b>	<b>1548</b>		<b>12501</b>	<b>65842</b>	<b>78343</b>	<b>1666</b>	<b>80009</b>
<b>TOTAL FOR FEFP</b>		<b>24623</b>	<b>7460</b>	<b>555</b>	<b>1261</b>	<b>5812</b>		<b>39713</b>	<b>247174</b>	<b>286887</b>	<b>6254</b>	<b>293142</b>
FOOD SERVICE												
TRANSPORTATION										699		52

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	916	6400 INSTR STAFF TRAINING	1521	7700 CENTRAL SERVICES	1380
6200 INSTRUCTIONAL MEDIA	776	7300 SCHOOL ADMINISTRATION	36348	7900 OPERATION OF PLANT	97665
6300 INSTR & CURR DEVLPMNT	94601	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	12822
				8200 ADMIN. TECH. SERVICES	93
				6500 INSTR. TECH. SERVICES	1047

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 1

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

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

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	44	13	49		900		1008	1573	2582	1365	3947
BASIC 4-8	102	47	14	52		963		1078	1683	2761	1460	4221
BASIC 9-12	103	50	15	56		1035		1159	1809	2969	1569	4538
<b>K-12 BASIC PROGRAMS</b>		<b>142</b>	<b>43</b>	<b>158</b>	<b>1</b>	<b>2899</b>		<b>3245</b>	<b>5067</b>	<b>8312</b>	<b>4394</b>	<b>12707</b>
PREK-3 W/ESE	111	2		3		59		67	104	171	90	262
4-8 W/ESE	112	10	3	12		222		249	388	637	337	975
9-12 W/ESE	113	5	1	6		119		133	208	341	180	522
<b>EXCEPTIONAL STUDENT</b>		<b>19</b>	<b>6</b>	<b>21</b>		<b>401</b>		<b>449</b>	<b>702</b>	<b>1151</b>	<b>608</b>	<b>1760</b>
CAREER ED 9-12	300	2		2		49		55	86	141	74	215
<b>CAREER EDUCATION</b>		<b>2</b>		<b>2</b>		<b>49</b>		<b>55</b>	<b>86</b>	<b>141</b>	<b>74</b>	<b>215</b>
<b>TOTAL FOR FEFP</b>		<b>164</b>	<b>50</b>	<b>182</b>	<b>1</b>	<b>3350</b>		<b>3750</b>	<b>5855</b>	<b>9605</b>	<b>5078</b>	<b>14684</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	965	6400 INSTR STAFF TRAINING	583	7700 CENTRAL SERVICES	1455
6200 INSTRUCTIONAL MEDIA	818	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	830	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	98
				6500 INSTR. TECH. SERVICES	1103

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 1  
 SCHOOL - 7023 EDGENUITY

----- 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	41	12	995		3		1053	4722	5775	1483	7259
BASIC 4-8	102	17518	5332	1463		5		24320	8522	32842	2402	35245
BASIC 9-12	103	76786	23347	6570	3	24		106732	38866	145599	10870	156469
<b>K-12 BASIC PROGRAMS</b>		<b>94345</b>	<b>28692</b>	<b>9028</b>	<b>4</b>	<b>34</b>		<b>132106</b>	<b>52111</b>	<b>184217</b>	<b>14756</b>	<b>198974</b>
PREK-3 W/ESE	111	2409	736	606		2		3755	2834	6589	897	7487
4-8 W/ESE	112	35882	10965	5894	2	22		52767	29027	81794	8935	90729
9-12 W/ESE	113	14647	4466	1176		4		20295	6905	27201	1939	29140
ESE LEVEL V	255	8043	2459	1429		5		11939	7044	18983	2167	21151
<b>EXCEPTIONAL STUDENT</b>		<b>60983</b>	<b>18628</b>	<b>9106</b>	<b>4</b>	<b>34</b>		<b>88757</b>	<b>45811</b>	<b>134569</b>	<b>13939</b>	<b>148508</b>
<b>TOTAL FOR FEFP</b>		<b>155329</b>	<b>47321</b>	<b>18135</b>	<b>8</b>	<b>68</b>		<b>220864</b>	<b>97923</b>	<b>318787</b>	<b>28696</b>	<b>347483</b>

FOOD SERVICE  
 TRANSPORTATION

4743 354

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	4412	6400 INSTR STAFF TRAINING	2665	7700 CENTRAL SERVICES	6651
6200 INSTRUCTIONAL MEDIA	3742	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	16420
6300 INSTR & CURR DEVLPMNT	35761	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	22772
				8200 ADMIN. TECH. SERVICES	451
				6500 INSTR. TECH. SERVICES	5043

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	7981	3604	4609	917	2375	1953	21441	10277	31718		31718
BASIC 4-8	102	56923	18015	6314	1256	3254	2675	88439	14079	102519		102519
BASIC 9-12	103	32217	10308	3961	788	2041	1678	50994	8831	59825		59825
<b>K-12 BASIC PROGRAMS</b>		<b>97121</b>	<b>31928</b>	<b>14885</b>	<b>2961</b>	<b>7670</b>	<b>6306</b>	<b>160874</b>	<b>33189</b>	<b>194064</b>		<b>194064</b>
PREK-3 W/ESE	111	1063	480	614	122	316	260	2857	1369	4226		4226
4-8 W/ESE	112	5396	1820	988	196	509	418	9330	2203	11533		11533
9-12 W/ESE	113	4978	1808	1357	270	699	575	9689	3027	12716		12716
<b>EXCEPTIONAL STUDENT</b>		<b>11438</b>	<b>4109</b>	<b>2960</b>	<b>588</b>	<b>1525</b>	<b>1254</b>	<b>21877</b>	<b>6599</b>	<b>28477</b>		<b>28477</b>
CAREER ED 9-12	300	1308	591	755	150	389	320	3516	1685	5201		5201
<b>CAREER EDUCATION</b>		<b>1308</b>	<b>591</b>	<b>755</b>	<b>150</b>	<b>389</b>	<b>320</b>	<b>3516</b>	<b>1685</b>	<b>5201</b>		<b>5201</b>
ESOL	130	307	138	177	35	91	75	825	395	1221		1221
<b>ESOL</b>		<b>307</b>	<b>138</b>	<b>177</b>	<b>35</b>	<b>91</b>	<b>75</b>	<b>825</b>	<b>395</b>	<b>1221</b>		<b>1221</b>
<b>TOTAL FOR FEFP</b>		<b>110176</b>	<b>36768</b>	<b>18779</b>	<b>3736</b>	<b>9677</b>	<b>7956</b>	<b>187093</b>	<b>41870</b>	<b>228964</b>		<b>228964</b>
FOOD SERVICE									229562		4607	
TRANSPORTATION									861			

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	5467	6400 INSTR STAFF TRAINING	12003	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	24399	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	45528	13615	6396	909	1012	2382	69845	17801	87646		87646
BASIC 4-8	102	39994	11968	5695	810	900	2121	61489	15848	77338		77338
BASIC 9-12	103	3464	1482	4757	676	752	1771	12906	13239	26145		26145
<b>K-12 BASIC PROGRAMS</b>		<b>88987</b>	<b>27066</b>	<b>16849</b>	<b>2396</b>	<b>2665</b>	<b>6275</b>	<b>144241</b>	<b>46889</b>	<b>191130</b>		<b>191130</b>
PREK-3 W/ESE	111	4058	1285	1256	178	198	467	7445	3496	10941		10941
4-8 W/ESE	112	5477	1719	1552	220	245	578	9794	4320	14115		14115
9-12 W/ESE	113	871	389	1352	192	213	503	3522	3762	7285		7285
ESE LEVEL V	255	18	8	29	4	4	10	76	81	157		157
<b>EXCEPTIONAL STUDENT</b>		<b>10425</b>	<b>3402</b>	<b>4190</b>	<b>596</b>	<b>662</b>	<b>1560</b>	<b>20838</b>	<b>11661</b>	<b>32500</b>		<b>32500</b>
CAREER ED 9-12	300	737	329	1144	162	181	426	2982	3186	6168		6168
<b>CAREER EDUCATION</b>		<b>737</b>	<b>329</b>	<b>1144</b>	<b>162</b>	<b>181</b>	<b>426</b>	<b>2982</b>	<b>3186</b>	<b>6168</b>		<b>6168</b>
<b>TOTAL FOR FEFP</b>		<b>100150</b>	<b>30799</b>	<b>22184</b>	<b>3155</b>	<b>3509</b>	<b>8262</b>	<b>168062</b>	<b>61737</b>	<b>229799</b>		<b>229799</b>
FOOD SERVICE									242520		5073	
TRANSPORTATION									850			

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

6100 PUPIL PERSONNEL	6642	6400 INSTR STAFF TRAINING	26474	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	28620	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	19394	6633	7573	2670	2001	3404	41678	13001	54680		54680
BASIC 9-12	103	43275	13643	9054	3193	2392	4070	75629	15544	91173		91173
<b>K-12 BASIC PROGRAMS</b>		<b>62670</b>	<b>20277</b>	<b>16628</b>	<b>5863</b>	<b>4393</b>	<b>7474</b>	<b>117308</b>	<b>28545</b>	<b>145854</b>		<b>145854</b>
4-8 W/ESE	112	5351	1895	2530	892	668	1137	12476	4344	16820		16820
9-12 W/ESE	113	10286	3277	2385	841	630	1072	18491	4094	22586		22586
ESE LEVEL V	255	505	227	568	200	150	255	1907	975	2883		2883
<b>EXCEPTIONAL STUDENT</b>		<b>16142</b>	<b>5400</b>	<b>5484</b>	<b>1933</b>	<b>1449</b>	<b>2465</b>	<b>32875</b>	<b>9414</b>	<b>42290</b>		<b>42290</b>
CAREER ED 9-12	300	1399	630	1573	554	415	707	5281	2701	7982		7982
<b>CAREER EDUCATION</b>		<b>1399</b>	<b>630</b>	<b>1573</b>	<b>554</b>	<b>415</b>	<b>707</b>	<b>5281</b>	<b>2701</b>	<b>7982</b>		<b>7982</b>
ESOL	130	88	27	16	5	4	7	149	27	177		177
<b>ESOL</b>		<b>88</b>	<b>27</b>	<b>16</b>	<b>5</b>	<b>4</b>	<b>7</b>	<b>149</b>	<b>27</b>	<b>177</b>		<b>177</b>
<b>TOTAL FOR FEFP</b>		<b>80302</b>	<b>26335</b>	<b>23701</b>	<b>8358</b>	<b>6262</b>	<b>10654</b>	<b>155615</b>	<b>40689</b>	<b>196304</b>		<b>196304</b>
FOOD SERVICE									151254		3526	
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	5310	6400 INSTR STAFF TRAINING	11806	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	23572	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----						TOTAL	SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	76018	23623	5789	137	269		105839	15520	121359		121359
BASIC 4-8	102	28533	9279	4285	101	199		42399	11488	53888		53888
<b>K-12 BASIC PROGRAMS</b>		<b>104551</b>	<b>32903</b>	<b>10075</b>	<b>239</b>	<b>468</b>		<b>148238</b>	<b>27009</b>	<b>175247</b>		<b>175247</b>
PREK-3 W/ESE	111	16152	5323	2107	50	97		23732	5650	29382		29382
4-8 W/ESE	112	3583	1618	1728	41	80		7051	4634	11686		11686
<b>EXCEPTIONAL STUDENT</b>		<b>19735</b>	<b>6942</b>	<b>3836</b>	<b>91</b>	<b>178</b>		<b>30783</b>	<b>10285</b>	<b>41068</b>		<b>41068</b>
ESOL	130	68	31	33		1		135	88	224		224
	ESOL	68	31	33		1		135	88	224		224
<b>TOTAL FOR FEFP</b>		<b>124355</b>	<b>39876</b>	<b>13945</b>	<b>331</b>	<b>648</b>		<b>179157</b>	<b>37383</b>	<b>216541</b>		<b>216541</b>

FOOD SERVICE 225964 3657  
TRANSPORTATION 850

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

6100 PUPIL PERSONNEL	5165	6400 INSTR STAFF TRAINING	10619	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	21597	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
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	80389	25050	14012	9176	6146	6525	141299	37283	178582		178582
<b>K-12 BASIC PROGRAMS</b>		<b>80389</b>	<b>25050</b>	<b>14012</b>	<b>9176</b>	<b>6146</b>	<b>6525</b>	<b>141299</b>	<b>37283</b>	<b>178582</b>		<b>178582</b>
9-12 W/ESE	113	14036	4782	5056	3311	2217	2354	31759	13453	45213		45213
<b>EXCEPTIONAL STUDENT</b>		<b>14036</b>	<b>4782</b>	<b>5056</b>	<b>3311</b>	<b>2217</b>	<b>2354</b>	<b>31759</b>	<b>13453</b>	<b>45213</b>		<b>45213</b>
CAREER ED 9-12	300	2715	1218	2853	1868	1251	1328	11235	7591	18826		18826
<b>CAREER EDUCATION</b>		<b>2715</b>	<b>1218</b>	<b>2853</b>	<b>1868</b>	<b>1251</b>	<b>1328</b>	<b>11235</b>	<b>7591</b>	<b>18826</b>		<b>18826</b>
ESOL	130	821	243	66	43	29	31	1236	178	1414		1414
	ESOL	821	243	66	43	29	31	1236	178	1414		1414
<b>TOTAL FOR FEFP</b>		<b>97962</b>	<b>31294</b>	<b>21988</b>	<b>14399</b>	<b>9644</b>	<b>10239</b>	<b>185530</b>	<b>58507</b>	<b>244037</b>		<b>244037</b>
FOOD SERVICE									221754		5608	
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	8335	6400 INSTR STAFF TRAINING	15743	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	34428	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	158403	54093	16871	1241	3144	88	233842	53241	287083		287083
BASIC 4-8	102	247159	80197	18484	1360	3445	97	350743	58332	409075		409075
<b>K-12 BASIC PROGRAMS</b>		<b>405562</b>	<b>134290</b>	<b>35355</b>	<b>2601</b>	<b>6589</b>	<b>185</b>	<b>584585</b>	<b>111573</b>	<b>696159</b>		<b>696159</b>
PREK-3 W/ESE	111	36509	13963	6677	491	1244	35	58922	21071	79993		79993
4-8 W/ESE	112	45599	15795	5273	387	982	27	68065	16640	84706		84706
ESE LEVEL V	255	117	51	33	2	6		212	106	318		318
<b>EXCEPTIONAL STUDENT</b>		<b>82226</b>	<b>29810</b>	<b>11984</b>	<b>881</b>	<b>2233</b>	<b>63</b>	<b>127200</b>	<b>37819</b>	<b>165019</b>		<b>165019</b>
ESOL	130	50	21	14	1	2		90	45	135		135
	ESOL	50	21	14	1	2		90	45	135		135
<b>TOTAL FOR FEFP</b>		<b>487839</b>	<b>164122</b>	<b>47354</b>	<b>3484</b>	<b>8825</b>	<b>249</b>	<b>711876</b>	<b>149438</b>	<b>861314</b>		<b>861314</b>
FOOD SERVICE									657921		16491	
TRANSPORTATION									15025			

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	20469	6400 INSTR STAFF TRAINING	44619	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	84348	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 4  
 SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----							SCHOOL		DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	2594	1177	37	20		476	4306	435	4742		4742
BASIC 9-12	103	3824	1735	54	30		702	6347	642	6990		6990
<b>K-12 BASIC PROGRAMS</b>		<b>6418</b>	<b>2912</b>	<b>92</b>	<b>51</b>		<b>1178</b>	<b>10654</b>	<b>1078</b>	<b>11732</b>		<b>11732</b>
4-8 W/ESE	112	413	187	5	3		75	686	69	755		755
9-12 W/ESE	113	1917	869	27	15		352	3182	322	3504		3504
<b>EXCEPTIONAL STUDENT</b>		<b>2330</b>	<b>1057</b>	<b>33</b>	<b>18</b>		<b>428</b>	<b>3868</b>	<b>391</b>	<b>4260</b>		<b>4260</b>
<b>TOTAL FOR FEFP</b>		<b>8749</b>	<b>3970</b>	<b>125</b>	<b>70</b>		<b>1607</b>	<b>14522</b>	<b>1469</b>	<b>15992</b>		<b>15992</b>
FOOD SERVICE									1539		64	
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	197	6400 INSTR STAFF TRAINING	403	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	869	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

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

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	5	1	173				180	416	596		596
BASIC 4-8	102	5	1	185				192	445	638		638
BASIC 9-12	103	6	1	199				207	478	685		685
<b>K-12 BASIC PROGRAMS</b>		<b>17</b>	<b>4</b>	<b>558</b>				<b>580</b>	<b>1340</b>	<b>1920</b>		<b>1920</b>
PREK-3 W/ESE	111			11				11	27	39		39
4-8 W/ESE	112	1		42				44	102	147		147
9-12 W/ESE	113			22				23	55	79		79
<b>EXCEPTIONAL STUDENT</b>		<b>2</b>		<b>77</b>				<b>80</b>	<b>185</b>	<b>266</b>		<b>266</b>
CAREER ED 9-12	300			9				9	22	32		32
<b>CAREER EDUCATION</b>				<b>9</b>				<b>9</b>	<b>22</b>	<b>32</b>		<b>32</b>
<b>TOTAL FOR FEFP</b>		<b>19</b>	<b>5</b>	<b>645</b>				<b>670</b>	<b>1549</b>	<b>2219</b>		<b>2219</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	207	6400 INSTR STAFF TRAINING	424	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	916	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 4  
SCHOOL - 7023 EDGEUNITY

----- 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	4	1	42				48	388	436		436
BASIC 4-8	102	7	1	61				71	571	642		642
BASIC 9-12	103	32	8	277				319	2565	2884		2884
<b>K-12 BASIC PROGRAMS</b>		<b>44</b>	<b>12</b>	<b>381</b>				<b>438</b>	<b>3525</b>	<b>3963</b>		<b>3963</b>
PREK-3 W/ESE	111	2018	916	25				2960	236	3197		3197
4-8 W/ESE	112	28408	12896	249				41553	2301	43855		43855
9-12 W/ESE	113	5	1	49				57	459	516		516
ESE LEVEL V	255	7451	3382	60				10894	558	11452		11452
<b>EXCEPTIONAL STUDENT</b>		<b>37884</b>	<b>17196</b>	<b>384</b>				<b>55465</b>	<b>3555</b>	<b>59021</b>		<b>59021</b>
<b>TOTAL FOR FEFP</b>		<b>37929</b>	<b>17208</b>	<b>766</b>				<b>55904</b>	<b>7081</b>	<b>62985</b>		<b>62985</b>

FOOD SERVICE 1886 438  
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	950	6400 INSTR STAFF TRAINING	1942	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	4188	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	1899	348	235	454	4783	5245	12968	5040	18008	510	18518
BASIC 4-8	102	2602	478	322	622	6553	7185	17765	6905	24670	1035	25706
BASIC 9-12	103	1632	299	202	390	4110	4507	11143	4331	15475	789	16264
<b>K-12 BASIC PROGRAMS</b>		<b>6134</b>	<b>1126</b>	<b>760</b>	<b>1468</b>	<b>15448</b>	<b>16937</b>	<b>41877</b>	<b>16277</b>	<b>58154</b>	<b>2334</b>	<b>60489</b>
PREK-3 W/ESE	111	253	46	31	60	637	698	1728	671	2399	67	2467
4-8 W/ESE	112	407	74	50	97	1025	1124	2780	1080	3860	151	4012
9-12 W/ESE	113	559	102	69	133	1408	1544	3819	1484	5303	222	5526
<b>EXCEPTIONAL STUDENT</b>		<b>1219</b>	<b>224</b>	<b>151</b>	<b>291</b>	<b>3072</b>	<b>3368</b>	<b>8327</b>	<b>3236</b>	<b>11564</b>	<b>441</b>	<b>12006</b>
CAREER ED 9-12	300	311	57	38	74	784	860	2126	826	2953	99	3052
<b>CAREER EDUCATION</b>		<b>311</b>	<b>57</b>	<b>38</b>	<b>74</b>	<b>784</b>	<b>860</b>	<b>2126</b>	<b>826</b>	<b>2953</b>	<b>99</b>	<b>3052</b>
ESOL	130	73	13	9	17	184	201	499	194	693	27	720
ESOL		73	13	9	17	184	201	499	194	693	27	720
<b>TOTAL FOR FEFP</b>		<b>7739</b>	<b>1421</b>	<b>960</b>	<b>1852</b>	<b>19489</b>	<b>21368</b>	<b>52831</b>	<b>20534</b>	<b>73365</b>	<b>2903</b>	<b>76269</b>
FOOD SERVICE												
TRANSPORTATION									747			

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	1319	6400 INSTR STAFF TRAINING	719	7700 CENTRAL SERVICES	1893
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	16601



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----												
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL		
BASIC PREK-3	101	1575	289	322	547	4171	7188	14095	6961	21056	732	21788		
BASIC 4-8	102	1402	257	287	487	3713	6399	12548	6197	18746	931	19677		
BASIC 9-12	103	1171	215	240	407	3102	5346	10482	5177	15660	931	16591		
<b>K-12 BASIC PROGRAMS</b>		<b>4149</b>	<b>762</b>	<b>850</b>	<b>1441</b>	<b>10988</b>	<b>18933</b>	<b>37126</b>	<b>18336</b>	<b>55462</b>	<b>2594</b>	<b>58057</b>		
PREK-3 W/ESE	111	309	56	63	107	819	1411	2768	1367	4135	139	4275		
4-8 W/ESE	112	382	70	78	132	1012	1744	3421	1689	5110	226	5337		
9-12 W/ESE	113	333	61	68	115	881	1519	2979	1471	4450	229	4679		
ESE LEVEL V	255	7	1	1	2	19	32	64	31	96	3	99		
<b>EXCEPTIONAL STUDENT</b>		<b>1032</b>	<b>189</b>	<b>211</b>	<b>358</b>	<b>2732</b>	<b>4708</b>	<b>9233</b>	<b>4560</b>	<b>13793</b>	<b>598</b>	<b>14392</b>		
CAREER ED 9-12	300	281	51	57	97	746	1286	2522	1245	3768	179	3947		
<b>CAREER EDUCATION</b>		<b>281</b>	<b>51</b>	<b>57</b>	<b>97</b>	<b>746</b>	<b>1286</b>	<b>2522</b>	<b>1245</b>	<b>3768</b>	<b>179</b>	<b>3947</b>		
<b>TOTAL FOR FEFP</b>		<b>5463</b>	<b>1003</b>	<b>1119</b>	<b>1898</b>	<b>14467</b>	<b>24929</b>	<b>48882</b>	<b>24142</b>	<b>73025</b>	<b>3373</b>	<b>76398</b>		
FOOD SERVICE														
TRANSPORTATION									588					

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	1541	6400 INSTR STAFF TRAINING	905	7700 CENTRAL SERVICES	2221
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	19473

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5  
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	905	166	255	74	4714	5689	11807	6761	18568	953	19521
BASIC 9-12	103	1082	198	305	89	5636	6802	14115	8083	22198	1373	23572
<b>K-12 BASIC PROGRAMS</b>		<b>1988</b>	<b>365</b>	<b>561</b>	<b>164</b>	<b>10350</b>	<b>12492</b>	<b>25922</b>	<b>14844</b>	<b>40767</b>	<b>2327</b>	<b>43094</b>
4-8 W/ESE	112	302	55	85	25	1575	1901	3945	2259	6204	291	6496
9-12 W/ESE	113	285	52	80	23	1484	1791	3718	2129	5847	326	6173
ESE LEVEL V	255	67	12	19	5	353	426	885	507	1393	50	1443
<b>EXCEPTIONAL STUDENT</b>		<b>655</b>	<b>120</b>	<b>185</b>	<b>54</b>	<b>3413</b>	<b>4120</b>	<b>8549</b>	<b>4895</b>	<b>13445</b>	<b>668</b>	<b>14113</b>
CAREER ED 9-12	300	188	34	53	15	979	1182	2452	1404	3857	153	4011
<b>CAREER EDUCATION</b>		<b>188</b>	<b>34</b>	<b>53</b>	<b>15</b>	<b>979</b>	<b>1182</b>	<b>2452</b>	<b>1404</b>	<b>3857</b>	<b>153</b>	<b>4011</b>
ESOL	130	1				10	12	25	14	39	2	41
<b>ESOL</b>		<b>1</b>				<b>10</b>	<b>12</b>	<b>25</b>	<b>14</b>	<b>39</b>	<b>2</b>	<b>41</b>
<b>TOTAL FOR FEFP</b>		<b>2834</b>	<b>520</b>	<b>800</b>	<b>234</b>	<b>14753</b>	<b>17806</b>	<b>36950</b>	<b>21159</b>	<b>58109</b>	<b>3151</b>	<b>61261</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	1143	6400 INSTR STAFF TRAINING	2147	7700 CENTRAL SERVICES	1829
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	16038

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	5573	1023	332	749	2338	7392	17409	8548	25958	763	26721
BASIC 4-8	102	4125	757	245	554	1730	5472	12886	6327	19214	830	20044
<b>K-12 BASIC PROGRAMS</b>		<b>9698</b>	<b>1781</b>	<b>577</b>	<b>1303</b>	<b>4069</b>	<b>12864</b>	<b>30296</b>	<b>14876</b>	<b>45172</b>	<b>1593</b>	<b>46766</b>
PREK-3 W/ESE	111	2029	372	120	272	851	2691	6338	3112	9450	277	9727
4-8 W/ESE	112	1664	305	99	223	698	2207	5198	2552	7751	281	8033
<b>EXCEPTIONAL STUDENT</b>		<b>3693</b>	<b>678</b>	<b>220</b>	<b>496</b>	<b>1549</b>	<b>4898</b>	<b>11537</b>	<b>5664</b>	<b>17201</b>	<b>558</b>	<b>17760</b>
ESOL	130	31	5	1	4	13	42	99	48	148	6	155
	ESOL	31	5	1	4	13	42	99	48	148	6	155
<b>TOTAL FOR FEFP</b>		<b>13424</b>	<b>2465</b>	<b>800</b>	<b>1804</b>	<b>5632</b>	<b>17806</b>	<b>41933</b>	<b>20589</b>	<b>62523</b>	<b>2159</b>	<b>64682</b>

FOOD SERVICE  
TRANSPORTATION

764

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	1116	6400 INSTR STAFF TRAINING	3101	7700 CENTRAL SERVICES	1676
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	14695

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5  
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	9016	1656	713	209	11266	15886	38748	19148	57896	3360	61257
<b>K-12 BASIC PROGRAMS</b>		<b>9016</b>	<b>1656</b>	<b>713</b>	<b>209</b>	<b>11266</b>	<b>15886</b>	<b>38748</b>	<b>19148</b>	<b>57896</b>	<b>3360</b>	<b>61257</b>
9-12 W/ESE	113	3253	597	257	75	4065	5732	13982	6909	20892	1015	21907
<b>EXCEPTIONAL STUDENT</b>		<b>3253</b>	<b>597</b>	<b>257</b>	<b>75</b>	<b>4065</b>	<b>5732</b>	<b>13982</b>	<b>6909</b>	<b>20892</b>	<b>1015</b>	<b>21907</b>
CAREER ED 9-12	300	1835	337	145	42	2293	3234	7889	3898	11788	511	12300
<b>CAREER EDUCATION</b>		<b>1835</b>	<b>337</b>	<b>145</b>	<b>42</b>	<b>2293</b>	<b>3234</b>	<b>7889</b>	<b>3898</b>	<b>11788</b>	<b>511</b>	<b>12300</b>
ESOL	130	43	7	3		53	75	185	91	276	14	291
	<b>ESOL</b>	<b>43</b>	<b>7</b>	<b>3</b>		<b>53</b>	<b>75</b>	<b>185</b>	<b>91</b>	<b>276</b>	<b>14</b>	<b>291</b>
<b>TOTAL FOR FEFP</b>		<b>14149</b>	<b>2598</b>	<b>1120</b>	<b>328</b>	<b>17679</b>	<b>24929</b>	<b>60805</b>	<b>30048</b>	<b>90854</b>	<b>4902</b>	<b>95756</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	1619	6400 INSTR STAFF TRAINING	2332	7700 CENTRAL SERVICES	2671
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	23424

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 5  
 SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	3770	692	1140	2385	7659	25376	41024	26662	67686	2613	70300
BASIC 4-8	102	4130	758	1249	2613	8391	27803	44946	29211	74158	4148	78307
<b>K-12 BASIC PROGRAMS</b>		<b>7900</b>	<b>1451</b>	<b>2389</b>	<b>4998</b>	<b>16051</b>	<b>53179</b>	<b>85971</b>	<b>55874</b>	<b>141845</b>	<b>6762</b>	<b>148608</b>
PREK-3 W/ESE	111	1492	274	451	944	3031	10043	16236	10552	26789	985	27774
4-8 W/ESE	112	1178	216	356	745	2393	7931	12822	8333	21155	1081	22236
ESE LEVEL V	255	7	1	2	4	15	50	82	53	135	5	140
<b>EXCEPTIONAL STUDENT</b>		<b>2678</b>	<b>491</b>	<b>809</b>	<b>1694</b>	<b>5440</b>	<b>18025</b>	<b>29140</b>	<b>18939</b>	<b>48080</b>	<b>2071</b>	<b>50151</b>
ESOL	130	3			2	6	21	34	22	57	3	60
ESOL		3			2	6	21	34	22	57	3	60
<b>TOTAL FOR FEFP</b>		<b>10582</b>	<b>1943</b>	<b>3200</b>	<b>6695</b>	<b>21498</b>	<b>71227</b>	<b>115146</b>	<b>74836</b>	<b>189983</b>	<b>8837</b>	<b>198820</b>

FOOD SERVICE  
 TRANSPORTATION

764

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	4439	6400 INSTR STAFF TRAINING	6460	7700 CENTRAL SERVICES	6545
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	57390

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 5  
 SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	1						2	264	266	47	313
BASIC 9-12	103	2						3	389	392	70	462
<b>K-12 BASIC PROGRAMS</b>		<b>4</b>						<b>5</b>	<b>653</b>	<b>658</b>	<b>117</b>	<b>776</b>
4-8 W/ESE	112								42	42	7	49
9-12 W/ESE	113	1						1	195	196	35	231
<b>EXCEPTIONAL STUDENT</b>		<b>1</b>						<b>1</b>	<b>237</b>	<b>239</b>	<b>42</b>	<b>281</b>
<b>TOTAL FOR FEPP</b>		<b>5</b>	<b>1</b>					<b>7</b>	<b>890</b>	<b>897</b>	<b>160</b>	<b>1058</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	13	6400 INSTR STAFF TRAINING	87	7700 CENTRAL SERVICES	80
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	708

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5

SCHOOL - 7004 HOLMES VIRTUAL FRAN PAEC/FLVS

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

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	43402	7972			20842		72217	2098	74315		74315
BASIC 4-8	102	46421	8526			22292		77241	2244	79485		79485
BASIC 9-12	103	49909	9167			23967		83044	2412	85456		85456
<b>K-12 BASIC PROGRAMS</b>		<b>139732</b>	<b>25666</b>			<b>67103</b>		<b>232502</b>	<b>6754</b>	<b>239257</b>		<b>239257</b>
PREK-3 W/ESE	111	2890	530			1387		4809	139	4948		4948
4-8 W/ESE	112	10721	1969			5148		17839	518	18357		18357
9-12 W/ESE	113	5748	1055			2760		9564	277	9842		9842
<b>EXCEPTIONAL STUDENT</b>		<b>19359</b>	<b>3556</b>			<b>9297</b>		<b>32212</b>	<b>935</b>	<b>33148</b>		<b>33148</b>
CAREER ED 9-12	300	2373	435			1139		3949	114	4064		4064
<b>CAREER EDUCATION</b>		<b>2373</b>	<b>435</b>			<b>1139</b>		<b>3949</b>	<b>114</b>	<b>4064</b>		<b>4064</b>
<b>TOTAL FOR FEFP</b>		<b>161466</b>	<b>29658</b>			<b>77540</b>		<b>268664</b>	<b>7805</b>	<b>276469</b>		<b>276469</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	14	6400 INSTR STAFF TRAINING	6959	7700 CENTRAL SERVICES	85
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	746

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 5  
SCHOOL - 7023 EDGEUNITY

-----				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	327	60					387	212	599	23	622
BASIC 4-8	102	2						2	312	314	59	373
BASIC 9-12	103	10	1					12	1401	1413	274	1688
<b>K-12 BASIC PROGRAMS</b>		<b>339</b>	<b>62</b>					<b>402</b>	<b>1925</b>	<b>2327</b>	<b>357</b>	<b>2685</b>
PREK-3 W/ESE	111	66	12					78	129	207	13	221
4-8 W/ESE	112	9	1					11	1256	1268	155	1423
9-12 W/ESE	113	1						2	250	253	48	301
ESE LEVEL V	255	2						2	304	307	37	345
<b>EXCEPTIONAL STUDENT</b>		<b>79</b>	<b>14</b>					<b>94</b>	<b>1942</b>	<b>2036</b>	<b>255</b>	<b>2291</b>
<b>TOTAL FOR FEPP</b>		<b>419</b>	<b>77</b>					<b>496</b>	<b>3867</b>	<b>4363</b>	<b>612</b>	<b>4976</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	67	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES	389
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	3411



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 6  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101			582	176		2980	3740	773	4514	393	4907
BASIC 4-8	102			798	242		4083	5124	1265	6389	797	7187
BASIC 9-12	103			500	151		2561	3214	878	4093	607	4701
<b>K-12 BASIC PROGRAMS</b>				<b>1882</b>	<b>570</b>		<b>9626</b>	<b>12079</b>	<b>2918</b>	<b>14997</b>	<b>1798</b>	<b>16796</b>
PREK-3 W/ESE	111			77	23		397	498	103	601	52	653
4-8 W/ESE	112			124	37		639	801	191	993	117	1110
9-12 W/ESE	113			171	52		877	1101	271	1373	171	1544
<b>EXCEPTIONAL STUDENT</b>				<b>374</b>	<b>113</b>		<b>1914</b>	<b>2402</b>	<b>566</b>	<b>2968</b>	<b>340</b>	<b>3309</b>
CAREER ED 9-12	300			95	28		488	613	136	749	76	826
<b>CAREER EDUCATION</b>				<b>95</b>	<b>28</b>		<b>488</b>	<b>613</b>	<b>136</b>	<b>749</b>	<b>76</b>	<b>826</b>
ESOL	130			22	6		114	144	34	178	21	199
ESOL				22	6		114	144	34	178	21	199
<b>TOTAL FOR FEFP</b>				<b>2375</b>	<b>720</b>		<b>12144</b>	<b>15239</b>	<b>3656</b>	<b>18895</b>	<b>2237</b>	<b>21132</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	1886	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 6  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	564	99	1151	207		7003	9026	1133	10159	564	10723
BASIC 4-8	102	502	88	1025	184		6234	8036	1172	9208	717	9926
BASIC 9-12	103	419	74	856	154		5208	6713	1068	7781	717	8498
<b>K-12 BASIC PROGRAMS</b>		<b>1486</b>	<b>262</b>	<b>3032</b>	<b>546</b>		<b>18446</b>	<b>23775</b>	<b>3373</b>	<b>27149</b>	<b>1999</b>	<b>29148</b>
PREK-3 W/ESE	111	110	19	226	40		1375	1772	220	1993	107	2100
4-8 W/ESE	112	137	24	279	50		1699	2190	303	2494	174	2669
9-12 W/ESE	113	119	21	243	43		1480	1907	282	2190	176	2367
ESE LEVEL V	255	2		5			31	41	5	46	2	48
<b>EXCEPTIONAL STUDENT</b>		<b>369</b>	<b>65</b>	<b>754</b>	<b>136</b>		<b>4587</b>	<b>5912</b>	<b>811</b>	<b>6724</b>	<b>461</b>	<b>7186</b>
CAREER ED 9-12	300	101	17	206	37		1253	1615	230	1846	138	1984
<b>CAREER EDUCATION</b>		<b>101</b>	<b>17</b>	<b>206</b>	<b>37</b>		<b>1253</b>	<b>1615</b>	<b>230</b>	<b>1846</b>	<b>138</b>	<b>1984</b>
<b>TOTAL FOR FEFP</b>		<b>1957</b>	<b>345</b>	<b>3993</b>	<b>720</b>		<b>24287</b>	<b>31304</b>	<b>4416</b>	<b>35720</b>	<b>2598</b>	<b>38319</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	2212	6400 INSTR STAFF TRAINING	235	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	1968
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 6  
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	578	102	1110	235		7951	9978	1206	11185	734	11919
BASIC 9-12	103	691	122	1328	281		9506	11930	1576	13506	1058	14565
<b>K-12 BASIC PROGRAMS</b>		<b>1270</b>	<b>224</b>	<b>2438</b>	<b>517</b>		<b>17458</b>	<b>21908</b>	<b>2783</b>	<b>24691</b>	<b>1793</b>	<b>26484</b>
4-8 W/ESE	112	193	34	371	78		2657	3334	387	3722	224	3947
9-12 W/ESE	113	182	32	349	74		2504	3142	394	3537	251	3788
<b>EXCEPTIONAL STUDENT</b>		<b>375</b>	<b>66</b>	<b>721</b>	<b>153</b>		<b>5161</b>	<b>6476</b>	<b>782</b>	<b>7259</b>	<b>476</b>	<b>7735</b>
CAREER ED 9-12	300	120	21	230	48		1651	2073	225	2298	118	2416
<b>CAREER EDUCATION</b>		<b>120</b>	<b>21</b>	<b>230</b>	<b>48</b>		<b>1651</b>	<b>2073</b>	<b>225</b>	<b>2298</b>	<b>118</b>	<b>2416</b>
ESOL	130	1		2			16	21	2	23	1	25
<b>ESOL</b>		<b>1</b>		<b>2</b>			<b>16</b>	<b>21</b>	<b>2</b>	<b>23</b>	<b>1</b>	<b>25</b>
<b>TOTAL FOR FEFP</b>		<b>1767</b>	<b>311</b>	<b>3393</b>	<b>720</b>		<b>24288</b>	<b>30480</b>	<b>3793</b>	<b>34273</b>	<b>2389</b>	<b>36663</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	1778	6400 INSTR STAFF TRAINING	235	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	1779
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 6  
 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			249				249	1443	1692	588	2280
BASIC 4-8	102			184				184	1328	1513	639	2152
<b>K-12 BASIC PROGRAMS</b>				<b>433</b>				<b>433</b>	<b>2772</b>	<b>3205</b>	<b>1228</b>	<b>4433</b>
PREK-3 W/ESE	111			90				90	524	615	213	828
4-8 W/ESE	112			74				74	483	558	217	775
<b>EXCEPTIONAL STUDENT</b>				<b>165</b>				<b>165</b>	<b>1008</b>	<b>1173</b>	<b>430</b>	<b>1604</b>
ESOL	130			1				1	10	11	4	16
ESOL				1				1	10	11	4	16
<b>TOTAL FOR FEFP</b>				<b>600</b>				<b>600</b>	<b>3790</b>	<b>4390</b>	<b>1663</b>	<b>6054</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	1669	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 6  
 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	994	175	4340	460		7914	13885	3083	16969	2589	19559
<b>K-12 BASIC PROGRAMS</b>		<b>994</b>	<b>175</b>	<b>4340</b>	<b>460</b>		<b>7914</b>	<b>13885</b>	<b>3083</b>	<b>16969</b>	<b>2589</b>	<b>19559</b>
9-12 W/ESE	113	358	63	1566	166		2856	5010	1040	6050	782	6832
<b>EXCEPTIONAL STUDENT</b>		<b>358</b>	<b>63</b>	<b>1566</b>	<b>166</b>		<b>2856</b>	<b>5010</b>	<b>1040</b>	<b>6050</b>	<b>782</b>	<b>6832</b>
CAREER ED 9-12	300	202	35	883	93		1611	2827	564	3391	394	3786
<b>CAREER EDUCATION</b>		<b>202</b>	<b>35</b>	<b>883</b>	<b>93</b>		<b>1611</b>	<b>2827</b>	<b>564</b>	<b>3391</b>	<b>394</b>	<b>3786</b>
ESOL	130	4		20	2		37	66	14	80	11	91
	<b>ESOL</b>	<b>4</b>		<b>20</b>	<b>2</b>		<b>37</b>	<b>66</b>	<b>14</b>	<b>80</b>	<b>11</b>	<b>91</b>
<b>TOTAL FOR FEFP</b>		<b>1560</b>	<b>275</b>	<b>6811</b>	<b>722</b>		<b>12420</b>	<b>21789</b>	<b>4702</b>	<b>26492</b>	<b>3777</b>	<b>30269</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	2661	6400 INSTR STAFF TRAINING	235	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	1805
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 6  
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			2137				2137	3912	6049	2013	8063
BASIC 4-8	102			2342				2342	5067	7409	3196	10606
<b>K-12 BASIC PROGRAMS</b>				<b>4479</b>				<b>4479</b>	<b>8980</b>	<b>13459</b>	<b>5210</b>	<b>18670</b>
PREK-3 W/ESE	111			846				846	1518	2364	759	3123
4-8 W/ESE	112			668				668	1383	2051	833	2884
ESE LEVEL V	255			4				4	7	12	4	16
<b>EXCEPTIONAL STUDENT</b>				<b>1518</b>				<b>1518</b>	<b>2909</b>	<b>4428</b>	<b>1596</b>	<b>6024</b>
ESOL	130			1				1	3	5	2	8
ESOL				1				1	3	5	2	8
<b>TOTAL FOR FEPP</b>				<b>6000</b>				<b>6000</b>	<b>11893</b>	<b>17893</b>	<b>6808</b>	<b>24702</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	6520	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 6  
 SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT	TOTAL
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102								532	532	36	569
BASIC 9-12	103								785	785	54	839
<b>K-12 BASIC PROGRAMS</b>									<b>1318</b>	<b>1318</b>	<b>90</b>	<b>1409</b>
4-8 W/ESE	112								84	84	5	90
9-12 W/ESE	113								393	393	27	420
<b>EXCEPTIONAL STUDENT</b>									<b>478</b>	<b>478</b>	<b>32</b>	<b>511</b>
<b>TOTAL FOR FEPP</b>									<b>1797</b>	<b>1797</b>	<b>123</b>	<b>1920</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	80	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 6

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								22	22		22
BASIC 4-8	102								24	24		24
BASIC 9-12	103								26	26		26
<b>K-12 BASIC PROGRAMS</b>									<b>73</b>	<b>73</b>		<b>73</b>
PREK-3 W/ESE	111								1	1		1
4-8 W/ESE	112								5	5		5
9-12 W/ESE	113								3	3		3
<b>EXCEPTIONAL STUDENT</b>									<b>10</b>	<b>10</b>		<b>10</b>
CAREER ED 9-12	300								1	1		1
<b>CAREER EDUCATION</b>									<b>1</b>	<b>1</b>		<b>1</b>
<b>TOTAL FOR FEPP</b>									<b>84</b>	<b>84</b>		<b>84</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	84	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 6  
SCHOOL - 7023 EDGENUITY

----- 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								31	31	45	76
BASIC 9-12	103								140	140	211	352
<b>K-12 BASIC PROGRAMS</b>									<b>171</b>	<b>171</b>	<b>257</b>	<b>429</b>
PREK-3 W/ESE	111								12	12	10	23
4-8 W/ESE	112								125	125	119	245
9-12 W/ESE	113								25	25	37	62
ESE LEVEL V	255								30	30	29	59
<b>EXCEPTIONAL STUDENT</b>									<b>194</b>	<b>194</b>	<b>196</b>	<b>391</b>
<b>TOTAL FOR FEFP</b>									<b>366</b>	<b>366</b>	<b>453</b>	<b>820</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	366	6400 INSTR STAFF TRAINING	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
			8200 ADMIN. TECH. SERVICES
			6500 INSTR. TECH. SERVICES

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		----- DIRECT -----											
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL	
BASIC PREK-3	101	8732	734	1550	507	392	11168	23086	3876	26962	407	27370	
BASIC 4-8	102	11962	1006	2124	695	538	15300	31627	6450	38077	740	38817	
BASIC 9-12	103	7504	631	1332	436	337	9597	19839	4518	24357	539	24897	
<b>K-12 BASIC PROGRAMS</b>		<b>28199</b>	<b>2372</b>	<b>5006</b>	<b>1639</b>	<b>1268</b>	<b>36067</b>	<b>74553</b>	<b>14844</b>	<b>89397</b>	<b>1687</b>	<b>91084</b>	
PREK-3 W/ESE	111	1163	97	206	67	52	1488	3076	516	3592	54	3647	
4-8 W/ESE	112	1872	157	332	108	84	2394	4949	974	5924	110	6034	
9-12 W/ESE	113	2571	216	456	149	115	3289	6799	1384	8184	158	8343	
<b>EXCEPTIONAL STUDENT</b>		<b>5607</b>	<b>471</b>	<b>995</b>	<b>325</b>	<b>252</b>	<b>7172</b>	<b>14825</b>	<b>2876</b>	<b>17701</b>	<b>323</b>	<b>18025</b>	
CAREER ED 9-12	300	1432	120	254	83	64	1831	3786	688	4475	75	4550	
<b>CAREER EDUCATION</b>		<b>1432</b>	<b>120</b>	<b>254</b>	<b>83</b>	<b>64</b>	<b>1831</b>	<b>3786</b>	<b>688</b>	<b>4475</b>	<b>75</b>	<b>4550</b>	
ESOL	130	336	28	59	19	15	430	888	175	1064	19	1084	
<b>ESOL</b>		<b>336</b>	<b>28</b>	<b>59</b>	<b>19</b>	<b>15</b>	<b>430</b>	<b>888</b>	<b>175</b>	<b>1064</b>	<b>19</b>	<b>1084</b>	
<b>TOTAL FOR FEFP</b>		<b>35575</b>	<b>2992</b>	<b>6316</b>	<b>2067</b>	<b>1600</b>	<b>45501</b>	<b>94053</b>	<b>18585</b>	<b>112639</b>	<b>2106</b>	<b>114745</b>	
FOOD SERVICE									1667				
TRANSPORTATION									32317				

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	400	6400 INSTR STAFF TRAINING	310	7700 CENTRAL SERVICES	986
6200 INSTRUCTIONAL MEDIA	1034	7300 SCHOOL ADMINISTRATION	3291	7900 OPERATION OF PLANT	9573
6300 INSTR & CURR DEVLPMNT	2575	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	258
				8200 ADMIN. TECH. SERVICES	155
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----											
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL	
BASIC PREK-3	101	11415	960	2126	662	425	15214	30804	5375	36179	576	36756	
BASIC 4-8	102	10163	854	1893	589	378	13545	27424	5845	33270	665	33935	
BASIC 9-12	103	8489	714	1581	492	316	11315	22910	5461	28371	638	29010	
<b>K-12 BASIC PROGRAMS</b>		<b>30068</b>	<b>2529</b>	<b>5602</b>	<b>1744</b>	<b>1120</b>	<b>40074</b>	<b>81139</b>	<b>16682</b>	<b>97821</b>	<b>1880</b>	<b>99702</b>	
PREK-3 W/ESE	111	2242	188	417	130	83	2988	6050	1040	7090	111	7201	
4-8 W/ESE	112	2770	233	516	160	103	3692	7477	1490	8967	166	9134	
9-12 W/ESE	113	2413	202	449	139	89	3215	6511	1417	7929	162	8091	
ESE LEVEL V	255	52	4	9	3	1	69	140	24	165	2	167	
<b>EXCEPTIONAL STUDENT</b>		<b>7478</b>	<b>629</b>	<b>1393</b>	<b>433</b>	<b>278</b>	<b>9966</b>	<b>20179</b>	<b>3972</b>	<b>24152</b>	<b>442</b>	<b>24594</b>	
CAREER ED 9-12	300	2043	171	380	118	76	2723	5513	1144	6657	129	6787	
<b>CAREER EDUCATION</b>		<b>2043</b>	<b>171</b>	<b>380</b>	<b>118</b>	<b>76</b>	<b>2723</b>	<b>5513</b>	<b>1144</b>	<b>6657</b>	<b>129</b>	<b>6787</b>	
<b>TOTAL FOR FEFP</b>		<b>39589</b>	<b>3330</b>	<b>7376</b>	<b>2296</b>	<b>1474</b>	<b>52764</b>	<b>106832</b>	<b>21799</b>	<b>128631</b>	<b>2452</b>	<b>131084</b>	
FOOD SERVICE									3369				
TRANSPORTATION									35226				

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	470	6400 INSTR STAFF TRAINING	364	7700 CENTRAL SERVICES	1156
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	3283	7900 OPERATION OF PLANT	11635
6300 INSTR & CURR DEVLPMNT	3564	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	1142
				8200 ADMIN. TECH. SERVICES	181
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	7590	638	1941	666	459	12218	23515	7081	30596	680	31277
BASIC 9-12	103	9075	763	2320	796	549	14607	28113	9528	37642	941	38583
<b>K-12 BASIC PROGRAMS</b>		<b>16666</b>	<b>1401</b>	<b>4262</b>	<b>1463</b>	<b>1008</b>	<b>26826</b>	<b>51628</b>	<b>16609</b>	<b>68238</b>	<b>1622</b>	<b>69860</b>
4-8 W/ESE	112	2536	213	648	222	153	4082	7857	2245	10103	213	10316
9-12 W/ESE	113	2390	201	611	209	144	3847	7405	2347	9752	228	9981
ESE LEVEL V	255	569	47	145	50	34	916	1764	435	2199	39	2239
<b>EXCEPTIONAL STUDENT</b>		<b>5496</b>	<b>462</b>	<b>1405</b>	<b>482</b>	<b>332</b>	<b>8847</b>	<b>17027</b>	<b>5028</b>	<b>22055</b>	<b>481</b>	<b>22537</b>
CAREER ED 9-12	300	1576	132	403	138	95	2538	4885	1271	6156	117	6273
<b>CAREER EDUCATION</b>		<b>1576</b>	<b>132</b>	<b>403</b>	<b>138</b>	<b>95</b>	<b>2538</b>	<b>4885</b>	<b>1271</b>	<b>6156</b>	<b>117</b>	<b>6273</b>
ESOL	130	16	1	4	1		25	49	17	66	1	68
	<b>ESOL</b>	<b>16</b>	<b>1</b>	<b>4</b>	<b>1</b>		<b>25</b>	<b>49</b>	<b>17</b>	<b>66</b>	<b>1</b>	<b>68</b>
<b>TOTAL FOR FEFP</b>		<b>23755</b>	<b>1998</b>	<b>6075</b>	<b>2086</b>	<b>1437</b>	<b>38238</b>	<b>73591</b>	<b>22926</b>	<b>96517</b>	<b>2222</b>	<b>98740</b>
FOOD SERVICE									1009			
TRANSPORTATION									31800			

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	2048	6400 INSTR STAFF TRAINING	300	7700 CENTRAL SERVICES	952
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	4594	7900 OPERATION OF PLANT	12184
6300 INSTR & CURR DEVLPMNT	584	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	2111
				8200 ADMIN. TECH. SERVICES	149
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	16149	1358	2310	681		15875	36376	4155	40531	609	41140
BASIC 4-8	102	11954	1005	1710	504		11751	26925	4033	30959	594	31554
<b>K-12 BASIC PROGRAMS</b>		<b>28104</b>	<b>2364</b>	<b>4021</b>	<b>1185</b>		<b>27626</b>	<b>63302</b>	<b>8188</b>	<b>71491</b>	<b>1204</b>	<b>72695</b>
PREK-3 W/ESE	111	5879	494	841	247		5779	13243	1509	14753	221	14974
4-8 W/ESE	112	4822	405	690	203		4740	10862	1434	12297	211	12508
<b>EXCEPTIONAL STUDENT</b>		<b>10702</b>	<b>900</b>	<b>1531</b>	<b>451</b>		<b>10520</b>	<b>24105</b>	<b>2944</b>	<b>27050</b>	<b>432</b>	<b>27482</b>
ESOL	130	92	7	13	3		90	208	31	239	4	244
	ESOL	92	7	13	3		90	208	31	239	4	244
<b>TOTAL FOR FEFP</b>		<b>38899</b>	<b>3272</b>	<b>5566</b>	<b>1640</b>		<b>38238</b>	<b>87616</b>	<b>11164</b>	<b>98781</b>	<b>1641</b>	<b>100422</b>

FOOD SERVICE  
TRANSPORTATION

2413  
32317

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	354	6400 INSTR STAFF TRAINING	275	7700 CENTRAL SERVICES	872
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	1184	7900 OPERATION OF PLANT	6837
6300 INSTR & CURR DEVLPMNT	535	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	966
				8200 ADMIN. TECH. SERVICES	137
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 9-12	103	31835	2677	5654	1463	398	33617	75647	16098	91746	2300	94046
<b>K-12 BASIC PROGRAMS</b>		<b>31835</b>	<b>2677</b>	<b>5654</b>	<b>1463</b>	<b>398</b>	<b>33617</b>	<b>75647</b>	<b>16098</b>	<b>91746</b>	<b>2300</b>	<b>94046</b>
9-12 W/ESE	113	11488	966	2040	528	143	12131	27297	5274	32571	722	33294
<b>EXCEPTIONAL STUDENT</b>		<b>11488</b>	<b>966</b>	<b>2040</b>	<b>528</b>	<b>143</b>	<b>12131</b>	<b>27297</b>	<b>5274</b>	<b>32571</b>	<b>722</b>	<b>33294</b>
CAREER ED 9-12	300	6481	545	1151	298	81	6844	15402	2811	18213	374	18588
<b>CAREER EDUCATION</b>		<b>6481</b>	<b>545</b>	<b>1151</b>	<b>298</b>	<b>81</b>	<b>6844</b>	<b>15402</b>	<b>2811</b>	<b>18213</b>	<b>374</b>	<b>18588</b>
ESOL	130	152	12	27	6	1	160	361	72	434	10	444
	ESOL	152	12	27	6	1	160	361	72	434	10	444
<b>TOTAL FOR FEFP</b>		<b>49957</b>	<b>4202</b>	<b>8873</b>	<b>2296</b>	<b>625</b>	<b>52754</b>	<b>118709</b>	<b>24257</b>	<b>142966</b>	<b>3408</b>	<b>146374</b>
FOOD SERVICE										52		
TRANSPORTATION										47951		

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	565	6400 INSTR STAFF TRAINING	438	7700 CENTRAL SERVICES	1391
6200 INSTRUCTIONAL MEDIA	3027	7300 SCHOOL ADMINISTRATION	4339	7900 OPERATION OF PLANT	12832
6300 INSTR & CURR DEVLPMNT	854	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	436
				8200 ADMIN. TECH. SERVICES	371
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

FUND - 7  
SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	31274	2630	7745	3537	97	52898	98184	15135	113320	2072	115392
BASIC 4-8	102	34264	2882	8485	3876	107	57956	107572	21384	128957	2966	131923
<b>K-12 BASIC PROGRAMS</b>		<b>65538</b>	<b>5513</b>	<b>16230</b>	<b>7414</b>	<b>205</b>	<b>110855</b>	<b>205757</b>	<b>36520</b>	<b>242277</b>	<b>5038</b>	<b>247316</b>
PREK-3 W/ESE	111	12377	1041	3065	1400	38	20936	38859	5806	44665	793	45459
4-8 W/ESE	112	9774	822	2420	1105	30	16533	30687	5717	36405	790	37196
ESE LEVEL V	255	62	5	15	7		105	196	30	227	4	231
<b>EXCEPTIONAL STUDENT</b>		<b>22215</b>	<b>1868</b>	<b>5501</b>	<b>2513</b>	<b>69</b>	<b>37575</b>	<b>69743</b>	<b>11554</b>	<b>81298</b>	<b>1588</b>	<b>82886</b>
ESOL	130	26	2	6	3		44	83	16	100	2	102
	<b>ESOL</b>	<b>26</b>	<b>2</b>	<b>6</b>	<b>3</b>		<b>44</b>	<b>83</b>	<b>16</b>	<b>100</b>	<b>2</b>	<b>102</b>
<b>TOTAL FOR FEFP</b>		<b>87780</b>	<b>7384</b>	<b>21738</b>	<b>9930</b>	<b>275</b>	<b>148475</b>	<b>275584</b>	<b>48091</b>	<b>323675</b>	<b>6629</b>	<b>330305</b>
FOOD SERVICE										9584		
TRANSPORTATION										115439		

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	3476	6400 INSTR STAFF TRAINING	1074	7700 CENTRAL SERVICES	3408
6200 INSTRUCTIONAL MEDIA	1006	7300 SCHOOL ADMINISTRATION	1557	7900 OPERATION OF PLANT	31413
6300 INSTR & CURR DEVLPMNT	4015	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	1603
				8200 ADMIN. TECH. SERVICES	535
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 7  
 SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----- DIRECT -----							SCHOOL	SCHOOL	DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	810	68	79					957	1487	2444	32	2477
BASIC 9-12	103	1194	100	117					1411	2192	3604	47	3651
<b>K-12 BASIC PROGRAMS</b>		<b>2004</b>	<b>168</b>	<b>196</b>					<b>2369</b>	<b>3679</b>	<b>6048</b>	<b>80</b>	<b>6129</b>
4-8 W/ESE	112	129	10	12					152	236	389	5	394
9-12 W/ESE	113	598	50	58					707	1098	1806	24	1830
<b>EXCEPTIONAL STUDENT</b>		<b>727</b>	<b>61</b>	<b>71</b>					<b>860</b>	<b>1335</b>	<b>2196</b>	<b>29</b>	<b>2225</b>
<b>TOTAL FOR FEFP</b>		<b>2732</b>	<b>229</b>	<b>268</b>					<b>3230</b>	<b>5015</b>	<b>8245</b>	<b>109</b>	<b>8354</b>
FOOD SERVICE													
TRANSPORTATION												7950	

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	17	6400 INSTR STAFF TRAINING	13	7700 CENTRAL SERVICES	42
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	1	7900 OPERATION OF PLANT	3349
6300 INSTR & CURR DEVLPMNT	1570	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	14
				8200 ADMIN. TECH. SERVICES	6
				6500 INSTR. TECH. SERVICES	



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
SCHOOL PROGRAM COST REPORTS  
SCHEDULE 3

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	16076	1352	75		9239		26744	30	26774	6	26781
BASIC 4-8	102	17194	1446	81		9882		28605	32	28637	6	28644
BASIC 9-12	103	18486	1555	87		10625		30754	34	30788	7	30796
<b>K-12 BASIC PROGRAMS</b>		<b>51758</b>	<b>4353</b>	<b>244</b>		<b>29747</b>		<b>86103</b>	<b>97</b>	<b>86200</b>	<b>20</b>	<b>86221</b>
PREK-3 W/ESE	111	1070	90	5		615		1780	2	1782		1783
4-8 W/ESE	112	3971	334	18		2282		6606	7	6613	1	6615
9-12 W/ESE	113	2129	179	10		1223		3542	3	3546		3546
<b>EXCEPTIONAL STUDENT</b>		<b>7171</b>	<b>603</b>	<b>33</b>		<b>4121</b>		<b>11929</b>	<b>13</b>	<b>11943</b>	<b>2</b>	<b>11945</b>
CAREER ED 9-12	300	879	73	4		505		1462	1	1464		1464
<b>CAREER EDUCATION</b>		<b>879</b>	<b>73</b>	<b>4</b>		<b>505</b>		<b>1462</b>	<b>1</b>	<b>1464</b>		<b>1464</b>
<b>TOTAL FOR FEFP</b>		<b>59808</b>	<b>5031</b>	<b>282</b>		<b>34374</b>		<b>99495</b>	<b>112</b>	<b>99608</b>	<b>23</b>	<b>99632</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	18	6400 INSTR STAFF TRAINING	13	7700 CENTRAL SERVICES	44
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	1	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	27	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	6
				6500 INSTR. TECH. SERVICES	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL PROGRAM COST REPORTS  
 SCHEDULE 3

FUND - 7  
 SCHOOL - 7023 EDGEUNITY

----- 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			70				71	30	102	18	120
BASIC 4-8	102	1		104				105	46	152	40	193
BASIC 9-12	103	5		468				473	210	684	188	872
<b>K-12 BASIC PROGRAMS</b>		<b>7</b>		<b>643</b>				<b>651</b>	<b>287</b>	<b>938</b>	<b>248</b>	<b>1186</b>
PREK-3 W/ESE	111			43				43	18	62	11	73
4-8 W/ESE	112	4		419				425	180	605	119	725
9-12 W/ESE	113			83				84	37	122	33	155
ESE LEVEL V	255	1		101				103	43	146	29	176
<b>EXCEPTIONAL STUDENT</b>		<b>7</b>		<b>648</b>				<b>656</b>	<b>280</b>	<b>937</b>	<b>193</b>	<b>1130</b>
<b>TOTAL FOR FEFP</b>		<b>14</b>	<b>1</b>	<b>1292</b>				<b>1308</b>	<b>567</b>	<b>1876</b>	<b>441</b>	<b>2317</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	82	6400 INSTR STAFF TRAINING	63	7700 CENTRAL SERVICES	202
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	8	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	124	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	54
				8200 ADMIN. TECH. SERVICES	31
				6500 INSTR. TECH. SERVICES	

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

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

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

----- 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	2267384	687033	72408	36699	53173	3435	3120134	1981625	5101760	290792	5392553	
BASIC 4-8	102	2636187	798557	86345	49137	70914	5332	3646474	2860160	6506635	366477	6873112	
BASIC 9-12	103	1965259	595124	68090	51837	70458	28475	2779245	2324480	5103725	268469	5372194	
<b>K-12 BASIC PROGRAMS</b>		<b>6868831</b>	<b>2080715</b>	<b>226843</b>	<b>137674</b>	<b>194546</b>	<b>37243</b>	<b>9545854</b>	<b>7166266</b>	<b>16712120</b>	<b>925739</b>	<b>17637860</b>	
PREK-3 W/ESE	111	782668	238334	23613	11291	14974	881	1071763	622707	1694470	95529	1790000	
4-8 W/ESE	112	810769	246601	30104	13681	19335	1318	1121809	791648	1913458	110526	2023984	
9-12 W/ESE	113	631783	191659	21167	17126	23038	10079	894854	706835	1601690	83414	1685105	
ESE LEVEL V	255	18430	5618	2417	817	1132	99	28515	33356	61872	5765	67638	
<b>EXCEPTIONAL STUDENT</b>		<b>2243650</b>	<b>682213</b>	<b>77303</b>	<b>42917</b>	<b>58480</b>	<b>12378</b>	<b>3116943</b>	<b>2154549</b>	<b>5271493</b>	<b>295235</b>	<b>5566728</b>	
CAREER ED 9-12	300	385400	114158	12353	10204	13384	5749	541249	371339	912589	47842	960431	
<b>CAREER EDUCATION</b>		<b>385400</b>	<b>114158</b>	<b>12353</b>	<b>10204</b>	<b>13384</b>	<b>5749</b>	<b>541249</b>	<b>371339</b>	<b>912589</b>	<b>47842</b>	<b>960431</b>	
ESOL	130	18217	5526	581	451	692	181	25651	20631	46283	2468	48752	
ESOL		18217	5526	581	451	692	181	25651	20631	46283	2468	48752	
<b>TOTAL FOR FEFP</b>		<b>9516099</b>	<b>2882614</b>	<b>317082</b>	<b>191247</b>	<b>267103</b>	<b>55553</b>	<b>13229700</b>	<b>9712786</b>	<b>22942486</b>	<b>1271286</b>	<b>24213772</b>	
FOOD SERVICE										15558			
TRANSPORTATION										1177188		31879	

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	290986	7700 CENTRAL SERVICES	162635
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	227531	7900 OPERATION OF PLANT	155645
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	77967
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	356519	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
208279	233355	3200358	104	212807			29293305	29293304	1

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

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

----- DIRECT -----													
----- PROGRAM -----									SCHOOL	SCHOOL	DISTRICT		
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	PURCHASED SUPPLIES	MATERIAL	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101	287941	94939	33882	3206	3206	6801	4424	431196	97646	528842		528842
BASIC 4-8	102	394612	127275	42638	6220	6220	9800	8774	589321	114203	703524		703524
BASIC 9-12	103	163210	52230	32317	13865	13865	11332	14748	287703	78585	366289		366289
<b>K-12 BASIC PROGRAMS</b>		<b>845763</b>	<b>274445</b>	<b>108838</b>	<b>23291</b>	<b>23291</b>	<b>27934</b>	<b>27947</b>	<b>1308221</b>	<b>290435</b>	<b>1598656</b>		<b>1598656</b>
PREK-3 W/ESE	111	59802	21969	10692	842	842	1857	763	95929	31852	127782		127782
4-8 W/ESE	112	94230	35933	12371	1742	1742	2486	2238	149002	34617	183620		183620
9-12 W/ESE	113	32096	11129	10251	4630	4630	3761	4857	66727	25175	91902		91902
ESE LEVEL V	255	8093	3670	691	207	207	161	266	13090	1721	14811		14811
<b>EXCEPTIONAL STUDENT</b>		<b>194223</b>	<b>72702</b>	<b>34007</b>	<b>7422</b>	<b>7422</b>	<b>8267</b>	<b>8125</b>	<b>324749</b>	<b>93367</b>	<b>418116</b>		<b>418116</b>
CAREER ED 9-12	300	6162	2769	6336	2736	2736	2237	2782	23025	15186	38212		38212
<b>CAREER EDUCATION</b>		<b>6162</b>	<b>2769</b>	<b>6336</b>	<b>2736</b>	<b>2736</b>	<b>2237</b>	<b>2782</b>	<b>23025</b>	<b>15186</b>	<b>38212</b>		<b>38212</b>
ESOL	130	1336	463	308	86	86	129	113	2437	735	3172		3172
ESOL		1336	463	308	86	86	129	113	2437	735	3172		3172
<b>TOTAL FOR FEFP</b>		<b>1047486</b>	<b>350381</b>	<b>149490</b>	<b>33537</b>	<b>33537</b>	<b>38568</b>	<b>38969</b>	<b>1658433</b>	<b>399725</b>	<b>2058158</b>		<b>2058158</b>
FOOD SERVICE										1732403		39468	
TRANSPORTATION										17588			

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

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

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

OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
274210					96552		4218381	4218380	1

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

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

----- DIRECT -----												
----- PROGRAM -----									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	56547	10386	2030	4136	39796	45202	158101	49523	207624	4643	212267
BASIC 4-8	102	59592	10946	2360	4353	47397	52550	177200	58223	235424	8006	243430
BASIC 9-12	103	62825	11539	1462	1096	48083	32542	157550	40943	198494	6799	205293
<b>K-12 BASIC PROGRAMS</b>		<b>178966</b>	<b>32872</b>	<b>5853</b>	<b>9586</b>	<b>135277</b>	<b>130294</b>	<b>492852</b>	<b>148690</b>	<b>641543</b>	<b>19449</b>	<b>660992</b>
PREK-3 W/ESE	111	7040	1293	666	1384	6727	14845	31958	15972	47931	1483	49414
4-8 W/ESE	112	14665	2693	669	1224	11854	14909	46018	17732	63751	2196	65947
9-12 W/ESE	113	10182	1870	475	348	10601	10588	34067	12719	46786	1875	48662
ESE LEVEL V	255	84	15	22	12	388	510	1035	897	1932	96	2029
<b>EXCEPTIONAL STUDENT</b>		<b>31973</b>	<b>5872</b>	<b>1835</b>	<b>2971</b>	<b>29571</b>	<b>40854</b>	<b>113079</b>	<b>47322</b>	<b>160401</b>	<b>5652</b>	<b>166054</b>
CAREER ED 9-12	300	4991	916	294	230	5944	6563	18941	7490	26431	944	27376
<b>CAREER EDUCATION</b>		<b>4991</b>	<b>916</b>	<b>294</b>	<b>230</b>	<b>5944</b>	<b>6563</b>	<b>18941</b>	<b>7490</b>	<b>26431</b>	<b>944</b>	<b>27376</b>
ESOL	130	153	28	15	24	267	353	844	371	1215	54	1270
ESOL		153	28	15	24	267	353	844	371	1215	54	1270
<b>TOTAL FOR FEFP</b>		<b>216084</b>	<b>39690</b>	<b>8000</b>	<b>12813</b>	<b>171061</b>	<b>178066</b>	<b>625717</b>	<b>203875</b>	<b>829592</b>	<b>26100</b>	<b>855693</b>

FOOD SERVICE  
TRANSPORTATION

2865

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
		8500 INSTR. TECH. SERVICES
		26100

----- 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
							858558	858558	

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

FUND - 6  
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	564	99	4121	384		9984	15153	7285	22439	3559	25998
BASIC 4-8	102	1081	190	5460	662		18270	25665	10629	36294	6168	42463
BASIC 9-12	103	2106	371	7025	1048		25191	35743	7560	43303	5239	48542
<b>K-12 BASIC PROGRAMS</b>		<b>3751</b>	<b>662</b>	<b>16607</b>	<b>2095</b>		<b>53445</b>	<b>76562</b>	<b>25474</b>	<b>102037</b>	<b>14967</b>	<b>117004</b>
PREK-3 W/ESE	111	110	19	1240	64		1772	3208	2380	5588	1143	6731
4-8 W/ESE	112	330	58	1518	167		4996	7069	2967	10036	1692	11729
9-12 W/ESE	113	660	116	2331	336		7718	11162	2411	13574	1445	15019
ESE LEVEL V	255	2		9			31	45	43	89	35	124
<b>EXCEPTIONAL STUDENT</b>		<b>1104</b>	<b>194</b>	<b>5099</b>	<b>568</b>		<b>14519</b>	<b>21486</b>	<b>7802</b>	<b>29289</b>	<b>4316</b>	<b>33605</b>
CAREER ED 9-12	300	423	74	1416	208		5005	7129	1158	8287	727	9015
<b>CAREER EDUCATION</b>		<b>423</b>	<b>74</b>	<b>1416</b>	<b>208</b>		<b>5005</b>	<b>7129</b>	<b>1158</b>	<b>8287</b>	<b>727</b>	<b>9015</b>
ESOL	130	5	1	48	9		169	234	65	300	41	342
ESOL		5	1	48	9		169	234	65	300	41	342
<b>TOTAL FOR FEFP</b>		<b>5285</b>	<b>932</b>	<b>23172</b>	<b>2882</b>		<b>73139</b>	<b>105413</b>	<b>34502</b>	<b>139915</b>	<b>20053</b>	<b>159968</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
		20053

----- 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
52582							212550	212550	

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

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

----- DIRECT -----												
----- PROGRAM -----									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	83649	7036	13880	5389	10155	95157	215268	28602	243871	3690	247561
BASIC 4-8	102	93941	7902	16420	6332	11365	110772	246734	46361	293095	5728	298823
BASIC 9-12	103	76591	6442	11562	3189	12226	69138	179150	38044	217194	4663	221858
<b>K-12 BASIC PROGRAMS</b>		<b>254182</b>	<b>21381</b>	<b>41862</b>	<b>14910</b>	<b>33747</b>	<b>275068</b>	<b>641153</b>	<b>113007</b>	<b>754161</b>	<b>14082</b>	<b>768244</b>
PREK-3 W/ESE	111	22734	1912	4579	1845	789	31192	63054	8892	71947	1191	73138
4-8 W/ESE	112	25881	2177	5059	1801	2653	31444	69018	12288	81307	1618	82925
9-12 W/ESE	113	21592	1816	3710	1027	1717	22484	52349	11564	63913	1330	65244
ESE LEVEL V	255	685	57	272	60	36	1092	2204	534	2738	75	2814
<b>EXCEPTIONAL STUDENT</b>		<b>70893</b>	<b>5963</b>	<b>13622</b>	<b>4735</b>	<b>5198</b>	<b>86213</b>	<b>186626</b>	<b>33280</b>	<b>219907</b>	<b>4216</b>	<b>224123</b>
CAREER ED 9-12	300	12413	1044	2193	638	822	13937	31049	5917	36967	697	37664
<b>CAREER EDUCATION</b>		<b>12413</b>	<b>1044</b>	<b>2193</b>	<b>638</b>	<b>822</b>	<b>13937</b>	<b>31049</b>	<b>5917</b>	<b>36967</b>	<b>697</b>	<b>37664</b>
ESOL	130	623	52	110	34	18	752	1592	313	1906	38	1944
ESOL		623	52	110	34	18	752	1592	313	1906	38	1944
<b>TOTAL FOR FEFP</b>		<b>338113</b>	<b>28441</b>	<b>57788</b>	<b>20318</b>	<b>39786</b>	<b>375972</b>	<b>860422</b>	<b>152519</b>	<b>1012942</b>	<b>19035</b>	<b>1031977</b>
FOOD SERVICE									18097			
TRANSPORTATION									303002			

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
		11705
		2442

----- 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
46300	5261				37591		1442231	1442231	

# **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

## Holmes County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2021

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	\$ 374,444.90
National School Lunch Program (4)	10.555	20001, 20003	1,218,232.07
School Nutrition Emergency Operational Costs Reimbursement			84,382.92
<b>Total Child Nutrition Cluster</b>			1,677,059.89
<b>Special Education Cluster</b>			
United States Department of Education:			
Florida Department of Education			
Special Education - Grants to States	84.027	263	746,890.15
Special Education - Preschool Grants	84.173	267	31,358.92
<b>Total Special Education Cluster</b>			778,249.07
<b>Not Clustered</b>			
<b>United States Department of Defense</b>			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	73,459.95
<b>United States Department of Homeland Security</b>			
Florida Division of Emergency Management			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z1050	230,473.23
<b>United States Department of Education</b>			
Florida Department of Education:			
Elementary and Secondary School Emergency Relief	84.425	123	2,586,657.06
Title I Grants to Local Educational Agencies	84.010	212, 226	1,057,893.72
Career and Technical Education - Basic Grants to States	84.048	161	79,501.12
Twenty-First Century Community Learning Centers	84.287	244	285,684.18
Rural Education	84.358	110	72,872.00
Supporting Effective Instruction State Grants	84.367	224	121,188.39
Student Support and Academic Enrichment Program	84.424	241	50,261.11
Washington County District School Board:			
Student Support and Academic Enrichment	84.424	71249	75.00
Total Special Education - Grants to States	84.027	720242	1,900.00
<b>Total United States Department of Education</b>			4,256,032.58
<b>Total Expenditures of Federal Awards</b>			\$ 7,015,274.72

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, 2021. 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 \$87,305.75 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
  - (B) Fund for the Improvement of Education – Represents the amount of library books and kindles received during the fiscal year.