Holmes District School Board

Annual Financial Report
2024-2025

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FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OFHOLMES COUNTY
For the Fiscal Year Ended June 30, 2025

INDEX:

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2025, 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 16, 2025.

Signature of District School Superintendent

9.16.25
Signature Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Holmes County District School Board has prepared the following discussion and analysis of the District's financial activities for the fiscal year ended June 30, 2025. 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 2024-25 fiscal year are as follows:

- The District's total net position decreased by $1,724,749.16, or 4.5 percent, for the 2024-25 fiscal year.
- General Fund revenues totaled $27,682,694.67, or 78.9 percent of all revenues in the 2024-25 fiscal year, compared to $28,860,283, or 75.3 percent in the prior fiscal year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriations by the Board, totaled $1,654,675.99 at June 30, 2025, or 5.98 percent of General Fund revenues and 5.53 percent of General Fund expenditures. The previous fiscal year unassigned fund balance in the General Fund was $1,010,832, or 3.5 percent of General Fund revenues and 3.3 percent of General Fund expenditures.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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 entitywide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories discussed below.

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

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

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

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

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

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

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

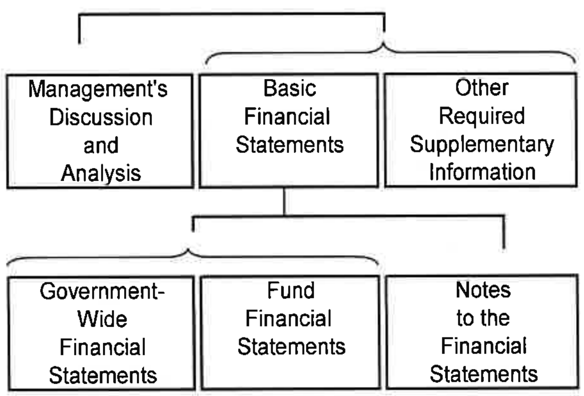
Notes to Financial Statements

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

Other Information

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

Components of the Annual Financial Report



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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2025, compared to net position as of June 30, 2024:

Net Position, End of Year

	Governmental Activities	
	6-30-25	6-30-24
Current and Other Assets	$ 3,785,646	$ 4,258,112
Capital Assets	63,846,864	65,852,420
Total Assets	67,632,509	70,110,532
Deferred Outflows of Resources	9,225,272	8,422,432
Long-Term Liabilities	30,848,020	34,444,165
Other Liabilities	902,374	646,205
Total Liabilities	31,750,394	35,090,370
Deferred Inflows of Resources	8,228,428	5,092,254
Net Position:		
Net Investment in Capital Assets	63,408,159	65,205,670
Restricted	987,788	815,523
Unrestricted (Deficit)	(27,516,988)	(27,670,853)
Total Net Position	$ 36,878,959	$ 38,350,340

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 $2,524,400 in compensated absences payable, $5,999,814 in total OPEB liability, and $21,885,101 in net pension liability.

Long-term liabilities decreased by $3,596,145 over the previous fiscal year primarily due to an decrease in the District's proportionate share of the Florida Retirement System's net pension liability and the implementation of GASB 101 for compensated absences.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2025, and June 30, 2024, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-25	**6-30-24**
Program Revenues:		
Charges for Services	$ 132,857	$ 148,517
Operating Grants and Contributions	2,242,475	2,427,204
Capital Grants and Contributions	95,310	138,281
General Revenues:		
Property Taxes, Levied for Operational Purposes	2,542,704	2,412,083
Property Taxes, Levied for Capital Projects	1,091,602	972,331
Grants and Contributions Not Restricted to Specific Programs	28,681,164	31,773,205
Unrestricted Investment Earnings	182,880	189,831
Miscellaneous	478,435	358,163
Total Revenues	35,447,427	38,419,615
Functions/Program Expenses:		
Instruction	17,603,291	21,176,545
Student Support Services	1,011,187	1,459,355
Instructional Media Services	622,566	762,048
Instruction and Curriculum Development Services	1,082,745	1,226,838
Instructional Staff Training Services	448,721	523,855
Instruction-Related Technology	323,183	481,118
Board	474,169	353,467
General Administration	464,473	510,874
School Administration	2,239,933	2,761,924
Fiscal Services	805,484	485,119
Facility Services	447,334	
Food Services	2,232,521	2,320,637
Central Services	427,916	563,783
Student Transportation Services	1,482,877	1,750,896
Operation of Plant	4,237,802	4,333,755
Maintenance of Plant	425,299	1,501,411
Administrative Technology Services	4,430	24,196
Community Services	61	894
Unallocated Interest on Long-Term Debt	24,172	30,626
Unallocated Depreciation Expense	2,814,009	2,794,598
Loss on Disposal of Capital Assets	-	-
Total Functions/Program Expenses	37,172,176	43,061,939
Change in Net Position	(1,724,749)	(4,642,324)
Net Position - Beginning as Adjusted	38,350,340	42,992,664
Adjustment to Beginning Net Position	253,368	-
Net Position - Ending	$ 36,878,959	$ 38,350,340

The largest revenue source is the State of Florida (70.15 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.

Instruction expenses represent 47.4 percent of total governmental expenses in the 2024-25 fiscal year. Instruction expenses decreased by $3,573,254 from the previous fiscal year, primarily due to a decrease in the net pension expense, implementation of GASB 101, and an overall reduction in instructional staff.

Financial Analysis of the District's Funds

Governmental Funds

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

The total fund balances of governmental funds increased by $823,998.85 during the fiscal year to $2,788,228.28 at June 30, 2025. Of the total fund balance, $1,654,675.99, or 59.4 percent, is unassigned fund balance, which is available for spending at the District's discretion; $156,010.91 is nonspendable; and $977,541.38 is restricted.

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is $1,654,675.99, nonspendable fund balance is $145,764.24, and restricted fund balance is $212,522.40 while the total fund balance is $2,012,962.63.

The Special Revenue – Food Service Fund has total revenues of $2,273,785.29 and expenditures of $2,232,604.95. The District uses a management company for the operations of the District's school food service program.

The Special Revenue – Other Fund has total revenues and expenditures of $2,966,810.98 each and the funding was mainly used for instruction. 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 $1,056,071.68 each and the funding was mainly used for instruction. This fund is used to account for certain Federal grant program resources provided in response to the

COVID-19 pandemic. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects -Other Fund has total revenues of $12,347.70. No expenditures were incurred during the fiscal year.

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. There were no significant variances noted between the original budget, final budget, and actual total revenues and total expenditures.

Capital Assets and Long-Term Debt

Capital Assets

The following table reflects the District's net investment in capital assets at June 30,2025, and June 30, 2024.

Capital Assets

	Governmental Activities	
	6-30-25	**6-30-24**
Land	$ 641,671	$ 641,671
Improvements Other Than Buildings	5,770,329	5,573,364
Buildings and Fixed Equipment	55,484,700	57,234,605
Furniture, Fixtures, and Equipment	733,367	930,900
Motor Vehicles	1,216,796	1,471,880
Total Capital Assets	$ 63,846,864	$ 65,852,420

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 discloses the 2024-25 fiscal year debt principal payments and outstanding balances at June 30, 2025:

Outstanding Debt

Total Payments	Debt Outstanding
$ 208,045	$ 438,704

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

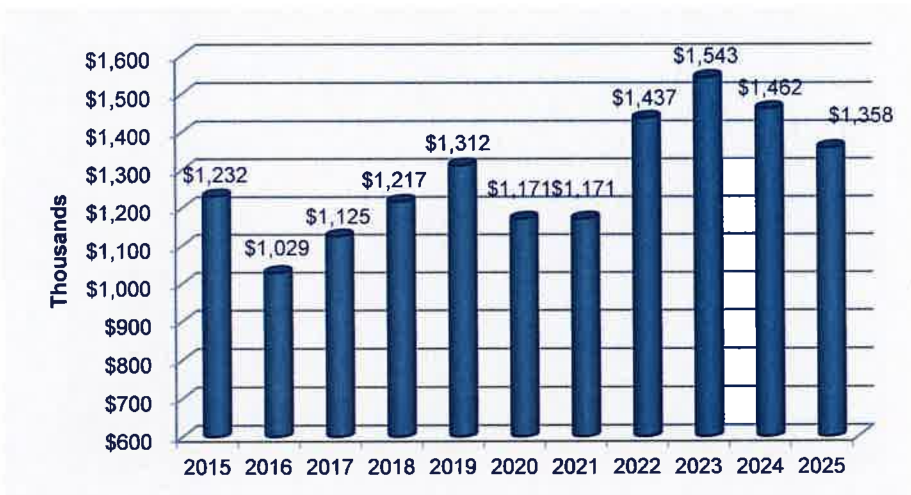
The insurance industry has presented a challenge for consumers for the past several years. The current provider of health insurance has a contractual provision whereby the District is to pay at least 75 percent of the premium cost for employee health coverage. The District's total cost for health insurance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

Health Insurance Premiums

Energy Costs

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

Energy Costs



Terminal Pay Benefits

Terminal pay benefits are a significant annual cost and liability for the District. The District purchases leave from employees when they participate in the Deferred Retirement Option Program and when they terminate from employment, and at the rate of 80 percent of the value of sick leave earned on an annual basis by current employees with certain limits. The following reflects the total terminal pay liability for June 30 fiscal year ends as indicated:

Terminal Pay Liability

REQUESTS FOR INFORMATION

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in the report requests for additional financial information should be addressed to the Holmes County District School Board, 307 W. North Avenue, Bonifay, Florida 32425.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF NET POSITION
June 30, 2025

	Account Number	Primary Government Governmental Activities
ASSETS		
Cash and Cash Equivalents	1110	3,175,010.38
Investments	1160	
Taxes Receivable, Net	1120	
Accounts Receivable, Net	1131	171,254.76
Interest Receivable on Investments	1170	
Due From Other Agencies	1220	283,369.52
Inventory	1150	156,010.91
Capital Assets		
Land	1310	641,671.30
Nondepreciable Capital Assets		641,671.30
Improvements Other Than Buildings	1320	9,308,412.16
Less Accumulated Depreciation	1329	(3,538,082.92)
Buildings and Fixed Equipment	1330	89,467,489.06
Less Accumulated Depreciation	1339	(33,982,789.26)
Furniture, Fixtures and Equipment	1340	4,001,428.20
Less Accumulated Depreciation	1349	(3,268,061.38)
Motor Vehicles	1350	5,085,349.52
Less Accumulated Depreciation	1359	(3,868,553.11)
Depreciable Capital Assets, Net		63,205,192.27
Total Capital Assets		63,846,863.57
Total Assets		67,632,509.14
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
Net Carrying Amount of Debt Refunding	1920	
Pension	1940	6,756,932.00
Other Postemployment Benefits	1950	2,468,340.00
Asset Retirement Obligation	1960	
Total Deferred Outflows of Resources		9,225,272.00
LIABILITIES		
Accrued Salaries and Benefits	2110	
Payroll Deductions and Withholdings	2170	209,928.40
Accounts Payable	2120	582,006.40
Unearned Revenues	2410	110,439.60
Long-Term Liabilities:		
Portion Due Within One Year:		
Notes Payable (Installment-Purchase)	2310	215,534.65
Liability for Compensated Absences	2330	2,210,048.17
Net Other Postemployment Benefits Obligation	2360	180,838.00
Net Pension Liability	2365	23,293.00
Due Within One Year		2,629,713.82
Portion Due After One Year:		
Notes Payable (Installment-Purchase)	2310	223,169.58
Liability for Compensated Absences	2330	314,352.20
Net Other Postemployment Benefits Obligation	2360	5,818,976.00
Net Pension Liability	2365	21,861,808.00
Due in More than One Year		28,218,305.78
Total Long-Term Liabilities		30,848,019.60
Total Liabilities		31,750,394.00
DEFERRED INFLOWS OF RESOURCES		
Deferred Revenue	2630	
Pension	2640	4,078,783.00
Other Postemployment Benefits	2650	4,149,645.00
Total Deferred Inflows of Resources		8,228,428.00
NET POSITION		
Net Investment in Capital Assets	2770	63,408,159.34
Restricted For:		
Categorical Carryover Programs	2780	212,522.40
Food Service	2780	526,787.77
Debt Service	2780	
Capital Projects	2780	248,477.88
Other Purposes	2780	
Unrestricted	2790	(27,516,988.25)
Total Net Position		36,878,959.14

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

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2025

			Program Revenues			e) Revenue and Changes in Primary Government
FUNCTIONS	**Account Number**	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**
Governmental Activities:						
Instruction	5000	17,603,290.63	84,553.00			(17,518,737.63)
Student Support Services	6100	1,011,187.29				(1,011,187.29)
Instructional Media Services	6200	622,566.01				(622,566.01)
Instruction and Curriculum Development Services	6300	1,082,745.32				(1,082,745.32)
Instructional Staff Training Services	6400	448,720.92				(448,720.92)
Instruction-Related Technology	6500	323,183.32				(323,183.32)
Board	7100	474,168.96				(474,168.96)
General Administration	7200	464,473.45				(464,473.45)
School Administration	7300	2,239,932.75				(2,239,932.75)
Facilities Acquisition and Construction	7400	805,484.38			95,309.63	(710,174.75)
Fiscal Services	7500	447,333.87				(447,333.87)
Food Services	7600	2,232,521.25	12,844.81	2,242,474.69		22,798.25
Central Services	7700	427,916.39				(427,916.39)
Student Transportation Services	7800	1,482,876.88	35,459.35			(1,447,417.53)
Operation of Plant	7900	4,237,802.26				(4,237,802.26)
Maintenance of Plant	8100	425,299.08				(425,299.08)
Administrative Technology Services	8200	4,430.15				(4,430.15)
Community Services	9100	61.00				(61.00)
Interest on Long-Term Debt	9200	24,172.43				(24,172.43)
Loss on Disposal of Asset		-				-
Unallocated Depreciation & Loss on Asset Disposal		2,814,009.39				(2,814,009.39)
Total Governmental Activities		37,172,175.74	132,857.16	2,242,474.69	95,309.63	(34,701,534.26)
Business-type Activities:						
Self-Insurance Consortium						
Daycare Operations						
Other Business-Type Activity						
Total Business-Type Activities		-	-	-	-	
Total Primary Government		37,172,175.74	132,857.16	2,242,474.69	95,309.63	(34,701,534.26)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	2,542,704.05
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	1,091,601.64
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	28,681,163.69
Investment Earnings	182,880.49
Miscellaneous	478,435.23
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	32,976,785.10
Change in Net Position	(1,724,749.16)
Net Position, July 1,	38,350,340.45
Adjustments to Net Position	253,367.85
Net Position, June 30,	36,878,959.14

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
Balance Sheet - Governmental Funds
June 30, 2025

	General 100	Special Revenue Funds: Food Services 410	Special Revenue Funds: Other Federal Programs 420	Federal Education Stabilization Fund 440	Capital Projects Funds: Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	$ 2,269,290.83	$ 547,451.55			$ 355,017.34	$ 3,250.66	$ 3,175,010.38
Investments						$ -	$ -
Accounts Receivable, Net	$ 171,164.67	$ 90.09				$ -	$ 171,254.76
Due From Other Agencies	$ 75,033.98	$ 6,038.16	$ 106,605.01			$ 95,692.37	$ 283,369.52
Due From Budgetary Funds	$ (36,662.84)					$ -	$ (36,662.84)
Inventory	$ 145,764.24	$ 10,246.67				$ -	$ 156,010.91
Total Assets	$ 2,624,590.88	$ 563,826.47	$ 106,605.01	$ -	$ 355,017.34	$ 98,943.03	$ 3,748,982.73
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accrued Salaries and Benefits			$ (0.20)			$ -	$ (0.20)
Payroll Deductions and Withholdings	$ 166,769.11	$ 20,507.64	$ 22,651.85			$ -	$ 209,928.60
Accounts Payable	$ 444,859.14	$ 16,531.06	$ 120,616.20			$ -	$ 582,006.40
Due to Budgetary Funds			$ (36,662.84)			$ -	$ (36,662.84)
Unavailable Revenues					$ 110,439.60	$ -	$ 110,439.60
Total Liabilities	$ 611,628.25	$ 37,038.70	$ 106,605.01	$ -	$ 110,439.60	$ -	$ 865,711.56
FUND BALANCES							
Nonspendable:							
Inventory	$ 145,764.24	$ 10,246.67				$ -	$ 156,010.91
Restricted for:							
State Required Carryover Programs	$ 212,522.40					$ -	$ 212,522.40
Capital Projects					$ 244,577.74	$ 3,900.14	$ 248,477.88
Restricted for Food Service		$ 516,541.10				$ -	$ 516,541.10
Total Restricted Fund Balances	$ 212,522.40	$ 516,541.10	$ -	$ -	$ 244,577.74	$ 3,900.14	$ 977,541.38
Assigned to:							
Total Unassigned Fund Balances	$ 1,654,675.99					$ -	$ 1,654,675.99
Total Fund Balances	$ 2,012,962.63	$ 526,787.77	$ -	$ -	$ 244,577.74	$ 3,900.14	$ 2,788,228.28
TOTAL LIABILITIES AND FUND BALANCES	$ 2,624,590.88	$ 563,826.47	$ 106,605.01	$ -	$ 355,017.34	$ 98,943.03	$ 3,748,982.73

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the fiscal year ending June 30, 2025

Total Fund Balances - Governmental Funds		$ 2,788,228.28
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.		63,846,863.57
The deferred outflows of resources and deferred inflows of resources related to pensions, OPEB and debt refundings are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred Outflows Related to Pensions	6,756,932.00	
Deferred Outflows Related to OPEB	2,468,340.00	
Deferred Inflows Related to Pensions	(4,078,783.00)	
Deferred Intflows Related to OPEB	(4,149,645.00)	996,844.00
Certain funding is not available to pay for current period expenditures and, therefore, is reported as unavailable revenue on the governmental fund statements. However, under full accrual, this amount increases net position in the statement of net position.		95,042.89
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Installment-Purchase Payable	438,704.23	
Compensated Absences Payable	2,524,400.37	
Net Pension Liability	21,885,101.00	
Other Postemployment Benefits Payable	5,999,814.00	(30,848,019.60)
Total Net Position - Governmental Activities		$ 36,878,959.14

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2025

	General	Special Revenue Funds: Food Services	Special Revenue Funds: Other Federal Programs	Federal Education Stabilization Fund	Capital Projects Funds: Other Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Federal Direct	$ 73,202.25	$ -	$ -	$ -	$ -	$ -	$ 73,202.25
Federal Through State and Local	$ 22,185.42	$ 2,215,118.69	$ 2,966,810.98	$ 1,056,071.68	$ -	$ -	$ 6,260,186.77
State Sources	$ 24,587,735.36	$ 27,356.00	$ -		$ -	$ 266.74	$ 24,615,358.10
Local Sources:							
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	$ 2,542,704.05					$ -	$ 2,542,704.05
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects					$ -	$ 1,091,601.64	$ 1,091,601.64
Charges for Service - Food Service		$ 12,844.81				$ -	$ 12,844.81
Other Local Revenue	$ 456,867.59	$ 18,465.79	$ -	$ -	$ 12,347.70	$ 6,350.60	$ 494,031.68
Total Local Sources	$ 2,999,571.64	$ 31,310.60	$ -	$ -	$ 12,347.70	$ 1,097,952.24	$ 4,141,182.18
Total Revenues	$ 27,682,694.67	$ 2,273,785.29	$ 2,966,810.98	$ 1,056,071.68	$ 12,347.70	$ 1,098,218.98	$ 35,089,929.30
EXPENDITURES							
Current:							
Instruction	$ 15,667,871.29		$ 2,133,356.65	$ 330,239.31		$ -	$ 18,131,467.25
Student Support Services	$ 896,320.54		$ 146,988.50	$ 253.69		$ -	$ 1,043,562.73
Instructional Media Services	$ 640,255.75		$ 5,700.00	$ -		$ -	$ 645,955.75
Instruction and Curriculum Development Services	$ 809,631.89		$ 300,122.77	$ -		$ -	$ 1,109,754.66
Instructional Staff Training Services	$ 178,669.06		$ 267,466.43	$ 8,379.95		$ -	$ 454,515.44
Instruction-Related Technology	$ 326,972.45		$ -	$ 4,053.00		$ -	$ 331,025.45
Board	$ 483,198.76		$ -	$ -		$ -	$ 483,198.76
General Administration	$ 400,769.34		$ 69,424.88	$ 3,385.24		$ -	$ 473,579.46
School Administration	$ 2,320,710.93		$ -	$ 314.09		$ -	$ 2,321,025.02
Facilities Acquisition and Construction	$ -		$ -	$ -	$ -	$ -	$ -
Fiscal Services	$ 459,223.50		$ -	$ -		$ -	$ 459,223.50
Food Services	$ -	$ 2,232,604.95	$ -	$ 122.67		$ -	$ 2,232,727.62
Central Services	$ 423,901.91		$ -	$ 16,941.73		$ -	$ 440,843.64
Student Transportation Services	$ 1,511,548.89		$ 8,311.75	$ -		$ -	$ 1,519,860.64
Operation of Plant	$ 4,281,258.26		$ -	$ -		$ -	$ 4,281,258.26
Maintenance of Plant	$ 1,205,872.13		$ -	$ -		$ -	$ 1,205,872.13
Administrative Technology Services	$ 4,430.15		$ -	$ -		$ -	$ 4,430.15
Community Services	$ 61.00		$ -	$ -		$ -	$ 61.00
Debt Service: (Function 9200)							
Redemption of Principal	$ 208,045.03				$ -	$ -	$ 208,045.03
Interest	$ 23,282.97				$ -	$ -	$ 23,282.97
Dues and Fees					$ -	$ 889.46	$ 889.46
Capital Outlay:							
Other Capital Outlay	$ 77,662.38	$ -	$ 35,440.00	$ 692,382.00		$ -	$ 805,484.38
Total Expenditures	$ 29,919,686.23	$ 2,232,604.95	$ 2,966,810.98	$ 1,056,071.68	$ -	$ 889.46	$ 36,176,063.30
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,236,991.56)	$ 41,180.34	$ -	$ -	$ 12,347.70	$ 1,097,329.52	$ (1,086,134.00)
OTHER FINANCING SOURCES (USES)							
Loss Recoveries	$ 237,104.53	$ -	$ -	$ -	$ -	$ -	$ 237,104.53
Transfers In	$ 2,770,479.30	$ -	$ -	$ -	$ -	$ -	$ 2,770,479.30
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ (1,097,450.98)	$ (1,097,450.98)
Total Other Financing Sources (Uses)	$ 3,007,583.83	$ -	$ -	$ -	$ -	$ (1,097,450.98)	$ 1,910,132.85
Net Change in Fund Balances	$ 770,592.27	$ 41,180.34	$ -	$ -	$ 12,347.70	$ (121.46)	$ 823,998.85
Fund Balances, July 1, 2024	$ 1,267,212.36	$ 485,607.43	$ -	$ -	$ 232,230.04	$ 4,021.60	$ 1,989,071.43
Adjustments to Fund Balances	$ (24,842.00)	$ -	$ -	$ -	$ -	$ -	$ (24,842.00)
Fund Balances, June 30, 2025	$ 2,012,962.63	$ 526,787.77	$ -	$ -	$ 244,577.74	$ 3,900.14	$ 2,788,228.28

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the fiscal year ending June 30, 2025

Net Change in Fund Balances - Governmental Funds		$ 823,998.85
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense.		
Depreciation	(2,814,009.39)	
Capitalized Expenditures	808,453.38	
Loss on Disposal of Assets	-	(2,005,556.01)
The statement of activities, the cost of compensated absences is measured by the amounts earned during the year; whereas, governmental funds recognize expenditures when paid. This is the net change for the year.		119,042.54
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the debt activity in the current period:		208,045.03
In the statement of activities, the cost of pension expense is measured by the amounts actuarially accrued at fiscal year end; whereas, in the fund statements recognize expenditures as payments are made.		
FRS Contribution	2,212,913.00	
HIS Contribution	373,158.00	
FRS Expense	(2,082,910.00)	
HIS Expense	(69,844.00)	433,317.00
Certain funding is not available to pay for current period expenditures and, therefore, is reported as unavailable revenue on the governmental fund statements. However, under full accrual, this amount increases net position in the statement of net position.		95,042.89
Governmental funds report District OPEB contributions as expenditures; however, in the statement of activities, the cost of OPEB benefits earned net of employee contributions as determined through an atuarial valuation, is reported as an OPEB expense.		
Decrease in OPEB Liability	152,817.00	
Increase in Deferred Outflows - OPEB	1,061,021.00	
Increase in Deferred Inflows - OPEB	(964,799.00)	249,039.00
In the current year, the District repaid revenue received and recognized in previous years. This is the adjustment to beginning fund balance in the governmental funds.		(24,842.00)
Internal Service funds are used by management to charge the cost of certain costs, such as health insurance to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.		(1,622,836.46)
Change in Net Position of Governmental Activities		$ (1,724,749.16)

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF NET POSITION - INTERNAL SERVICE FUND
June 30, 2025

	Governmental Activities - Internal Service Fund
ASSETS	
Cash and Cash Equivalents	$ -
NET POSITION	
Unrestricted	$ -
Total Net Position	$ -

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2025

		Governmental Activities - Internal
NONOPERATING REVENUES (EXPENSES)		
Investment Income	$	50,191.86
Transfers Out	$	(1,673,028.32)
Change In Net Position	$	(1,622,836.46)
Net Position, July 1, 2024	$	1,622,836.46
Adjustments to Net Position	$	-
Net Position, June 30, 2025	$	-

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENTS OF CASH FLOWS - INTERNAL SERVICE FUND
For the Fiscal Year Ended June 30, 2025

		Governmental Activities - Internal Service Fund
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	$	(1,673,028.32)
Interest	$	50,191.86
Net increase (decrease) in cash and cash equivalents	$	(1,622,836.46)
Cash and cash equivalents - July 1, 2024	$	1,622,836.46
Cash and cash equivalents - June 30, 2025	$	-
Net cash provided (used) by operating activities	$	-

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2025

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	$ 404,289.65
LIABILITIES	
Internal Accounts Payable	$ 404,289.65
NET POSITION	
Total Net Position	$ -

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

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

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

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

B. Reporting Entity

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

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

C. Basis of Presentation: Government-Wide Financial Statements

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

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

D. Basis of Presentation: Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

E. Measurement Focus and Basis of Accounting

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

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

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

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

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

1. Cash and Cash Equivalents

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

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

2. Investments

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

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

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

3. Inventories

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

4. Capital Assets

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

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

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

Current fiscal 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 fiscal year are reported in a subsequent note.

7. Deferred Outflows/Inflows of Resources

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

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

8. Net Position Flow Assumption

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

9. Fund Balance Flow Assumptions

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

10. Fund Balance Policies

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2025.

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 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 fiscal 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. The District reported no assigned fund balances at June 30, 2025.

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

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

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

A schedule of revenue from State sources for the current fiscal 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 2024 tax levy on September 10, 2024. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Holmes County Tax Collector at fiscal year end but not yet remitted to the District.

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

4. Federal Revenue Sources

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

District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

5. Compensated Absences

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

6. Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. ACCOUNTING CHANGES

A. Changes to or within the Financial Reporting Entity.

B. Change in Accounting Principle.

The District implemented GASB Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences and requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. At implementation on July 1, 2024, the beginning balance of the compensated absences liability was decreased by $253,367.85, which resulted in an increase to the beginning net position by the same amount as shown in the table below.

Change from Nonmajor to Major Fund. The Capital Projects Fund - Other meets the quantitative requirements for reporting as a major fund in the current fiscal year whereas it did not meet those requirements in the previous fiscal year. The effect of this change to or within the financial reporting entity is shown in the table below.

	Reporting Units Affected by Restatements of Beginning Balances		
	Funds		Government-wide
	Capital Projects -Other	Nonmajor Governmental	Governmental Activities
Beginning Balances, as previously reported	$ -	$ 236,251.64	$ 38,350,340.45
Change in accounting principle (GASB 100)			253,367.85
Change from major to nonmajor fund	232,230.04	(232,230.04)	-
Beginning Balances, as restated	$ 232,230.04	$ 4,021.60	38,603,708.30

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, 2025, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	47 Days	$ 6,234.86

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

Interest Rate Risk

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

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

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2025, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that further limits its investment choices.

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

C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	$ 641,671.30	$ -	$ -	$ 641,671.30
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	8,568,209.07	740,203.09	-	9,308,412.16
Buildings and Fixed Equipment	89,467,489.06	-	-	89,467,489.06
Furniture, Fixtures, and Equipment	3,944,677.91	56,750.29	-	4,001,428.20
Motor Vehicles	5,073,849.52	11,500.00	-	5,085,349.52
Total Capital Assets Being Depreciated	107,054,225.56	808,453.38	-	107,862,678.94
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,994,844.85	543,238.07	-	3,538,082.92
Buildings and Fixed Equipment	32,232,885.56	1,749,903.70	-	33,982,789.26
Furniture, Fixtures, and Equipment	3,013,777.65	254,283.73	-	3,268,061.38
Motor Vehicles	3,601,969.22	266,583.89	-	3,868,553.11
Total Accumulated Depreciation	41,843,477.28	2,814,009.39	-	44,657,486.67
Total Capital Assets Being Depreciated, Net	65,210,748.28	(2,005,556.01)	-	63,205,192.27
Governmental Activities Capital Assets, Net	$ 65,852,419.58	$ (2,005,556.01)	$ -	$ 63,846,863.57

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

D. Retirement Plans

1. FRS – Defined Benefit Pension Plans

General Information about the FRS

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

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

The District's FRS and HIS pension expense totaled $2,152,754 for the fiscal year ended June 30, 2025.

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 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 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:

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

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

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2024-25 fiscal year were as follows:

Class	Percent of Gross Salary Employee	Employer (1)
FRS, Regular	3.00	13.63
FRS, Elected County Officers	3.00	58.68
FRS, Senior Management Service	3.00	34.52
DROP – Applicable to Members from All of the Above Classes	0.00	21.13
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 2 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.
(2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled $2,212,913 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a liability of $15,192,906 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The District's proportionate share of the net pension liability was based on the District's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the District's proportionate share was 0.039273679 percent, which was a decrease of 0.003735680 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized a Plan pension expense of $2,082,910. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 1,534,891	$ -
Change of Assumptions	2,082,327	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	1,009,800
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	328,075	1,443,042
District FRS Contributions Subsequent to the Measurement Date	2,212,913	-
Total	$ 6,158,206	$ 2,452,842

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $2,212,913, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2026	$ (490,591)
2027	2,300,334
2028	(138,326)
2029	(249,367)
2030	70,401
Total	$ 1,492,451

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.50 percent, average, including inflation
Investment Rate of Return	6.70 percent, net of pension plan investment expense, including inflation

Salary increases were changed from 3.25 percent in the previous valuation to 3.50 percent.

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2021. This is a change from the previous valuation in which the mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

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

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.3%	3.3%	1.1%
Fixed Income	29.0%	5.7%	5.6%	3.9%
Global Equity	45.0%	8.6%	7.0%	18.2%
Real Estate	12.0%	8.1%	6.8%	16.6%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.6%	6.2%	8.7%
Total	100%			
Assumed inflation - Mean			2.4%	1.5%

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

Discount Rate. The discount rate used to measure the total pension liability was 6.7 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2024 valuation was unchanged from the previous valuation.

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

	1% Decrease (5.7%)	Current Discount Rate (6.7%)	1% Increase (7.7%)
District's Proportionate Share of the Net Pension Liability	$ 26,723,790	$ 15,192,906	$ 5,533,345

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

HIS Pension Plan

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

Benefits Provided. For the fiscal year ended June 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2025, the contribution rate was 2 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 $373,158 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a net pension liability of $6,692,195 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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the District's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the District's proportionate share was 0.044611725 percent, which was a decrease of 0.003306831 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized the HIS Plan pension expense of $69,844. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	$	64,618	$	12,850
Change of Assumptions		118,436		792,270
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments		-		2,420
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions		42,514		818,401
District HIS Contributions Subsequent to the Measurement Date		373,158		-
Total	$	598,726	$	1,625,941

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling $373,158, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2026	$ (277,782)
2027	(301,643)
2028	(328,953)
2029	(271,465)
2030	(174,960)
Thereafter	(45,570)
Total	$ (1,400,373)

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.50 percent, average, including inflation
Municipal Bond Rate	3.93 percent

Salary increases were changed from 3.25 percent in the previous valuation to 3.50 percent.

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2021. This is a change from the previous valuation in which the mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

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

Discount Rate. The discount rate used to measure the total pension liability was 3.93 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 3.65 percent to 3.93 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.93 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93 percent) or 1 percentage point higher (4.93 percent) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
District's Proportionate Share of the Net Pension Liability	$ 7,618,203	$ 6,692,195	$ 5,923,458

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

2. FRS – Defined Contribution Pension Plan

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2024-25 fiscal year were as follows:

Class	**Percent of Gross Compensation**
FRS, Regular	11.30
FRS, Elected County Officers	16.34
FRS, Senior Management Service	12.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2025, 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 $581,209 for the fiscal year ended June 30, 2025.

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 meets the criteria in paragraph 4 of GASB Statement No. 75.

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

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	51
Active Employees	465
Total	516

Total OPEB Liability. The District's total OPEB liability of $5,999,814 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2024.

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

Inflation	2.25 percent
Discount Rate	3.93 percent
Salary Increases	3.65 percent to 6.35 percent, average, including inflation
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend rates starting at 10 percent for 2024 (based on actual premium increase), followed by 7.0 percent for 2025 and then gradually decreasing to an ultimate trend rate of 4 percent in 2050.
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 3.93 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, 2024, 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, 2024, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

Changes in the Total OPEB Liability.

	Amount
Balance at June 30, 2024	$ 6,152,631
Changes for the year:	
Service Cost	156,310
Interest	239,515
Difference Between Expected and Actual	(1,733,851)
Changes of Assumptions or Other Inputs	1,392,976
Benefit Payments	(207,767)
Net Changes	(152,817)
Balance at June 30, 2025	$ 5,999,814

The changes of assumptions or other inputs was based on an increase in the discount rate from 3.86 percent as of the beginning of the measurement period to 3.93 percent as of June 30, 2024.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93 percent) or 1 percentage point higher (4.93 percent) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability	$ 6,922,119	$ 5,999,814	$ 5,241,624

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

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	$ 5,109,638	$ 5,999,814	$ 7,137,248

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2025, the District recognized a negative OPEB expense of $68,201. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 493,401	$ 1,753,498
Changes of Assumptions or Other Inputs	1,794,101	2,396,147
Benefits Paid Subsequent to the Measurement Date	180,838	-
Total	$ 2,468,340	$ 4,149,645

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date, totaling $180,838, will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	Amount
2026	$ (464,026)
2027	(388,219)
2028	(123,372)
2029	(147,035)
2030	(152,696)
Thereafter	(586,795)
Total	$ (1,862,143)

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, data privacy 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 coverages 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 property being acquired under installment-purchase is as follows:

	Asset Balance
Motor Vehicles	$ 1,075,710

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

Fiscal Year Ending June 30	Total	Principal	Interest
2026	$ 231,328.00	$ 215,534.65	$ 15,793.35
2027	231,328.00	223,169.58	8,158.42
Total	$ 462,656.00	$ 438,704.23	$ 23,951.77

The stated interest rate is 3.6 percent.

2. Changes in Long-Term Liabilities

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Installment-Purchase Payable	$ 646,749.26	$ -	$ 208,045.03	$ 438,704.23	$ 223,169.58
Compensated Absences Payable (1)	2,643,442.91	-	119,042.54	2,524,400.37	2,210,048.17
Net Pension Liability	24,747,974.00	6,941,789.00	9,804,662.00	21,885,101.00	23,293.00
Total OPEB Liability	6,152,631.00	1,788,801.00	1,941,618.00	5,999,814.00	180,838.00
Total Governmental Activities	$ 34,444,165.02	$ 8,730,590.00	$ 12,073,367.57	$ 30,848,019.60	$ 2,637,348.75

(1) Beginning balances of compensated absences payable have been restated and the change is presented as a net payable in accordance with GASB 101.

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

H. Fund Balance Reporting

The following is a schedule of fund balances by category at June 30, 2025:

	Major Funds						
	General	Special Revenue - Food Service	Special Revenue - Other	Special Revenue - Federal Education Stabilization	Capital Projects - Other	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances							
Nonspendable:							
Inventories	$ 145,764.24	$ 10,246.67	$ -	$ -	$ -	$ -	$ 156,010.91
Restricted:							
State Required Carryover	212,522.40						212,522.40
Food Service	-	516,541.10	-	-	-	-	516,541.10
Capital Projects	-	-	-	-	244,577.74	3,900.14	248,477.88
Unassigned	1,654,675.99	-	-	-	-	-	1,654,675.99
Total Fund Balances	$ 2,012,962.63	$ 526,787.77	$ -	$ -	$ 244,577.74	$ 3,900.14	$ 2,788,228.28

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:

	Interfund	
Funds	**Receivables**	**Payables**
Major:		
General	$ -	$ 36,662.84
Special Revenue:		
Other	36,662.84	-
Total	$ 36,662.84	$ 36,662.84

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

J. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2024-25 fiscal year:

Source	Amount
Florida Education Finance Program	$ 21,355,976.00
Categorical Educational Program - Class Size Reduction	2,723,443.00
Voluntary Prekindergarten Program	232,905.74
Sales Tax Distribution	209,250.00
Food Service Supplement	27,356.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	1,389.81
Miscellaneous	65,037.55
Total	$ 24,615,358.10

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 2024 tax roll for the 2024-25 fiscal year:

	Millages	Taxes Levied
General Fund		
Nonvoted School Tax:		
Required Local Effort	2.746	$ 2,054,672
Basic Discretionary Local Effort	0.748	559,685
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	1,122,363
Total	4.994	$ 3,736,719

K. Interfund Transfers

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

	Interfund	
Funds	**Transfers In**	**Transfers Out**
Major:		
General	$ 1,097,450.98	$ -
Nonmajor Governmental	-	1,097,450.98
Total	$ 1,097,450.98	$ 1,097,450.98

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

OTHER REQUIRED SUPPLEMENTARY INFORMATION

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

	2025	2024	2023	2022	2021
Total OPEB Liability					
Service Cost	$ 156,310	$ 158,060	$ 249,877	$ 204,407	$ 220,049
Interest	239,515	227,964	145,640	165,447	212,236
Differences Between Expected and Actual Experience	(1,733,851)	-	394,901	-	393,427
Changes of Assumptions or Other Inputs	1,392,976	(152,399)	(1,902,904)	563,327	(694,723)
Benefit Payments	(207,767)	(201,629)	(204,787)	(87,609)	(198,587)
Net Change in Total OPEB Liability	(152,817)	31,996	(1,317,273)	845,572	(67,598)
Total OPEB Liability - Beginning	6,152,631	6,120,635	7,437,908	6,592,336	6,659,934
Total OPEB Liability - Ending	$ 5,999,814	$ 6,152,631	$ 6,120,635	$ 7,437,908	$ 6,592,336
Covered-Employee Payroll	$ 19,486,514	$ 17,205,840	$ 16,704,699	$ 18,353,035	$ 17,818,481
Total OPEB Liability as a Percentage of Covered-Employee Payroll	30.79%	35.76%	36.64%	40.53%	37.00%

	2020	2019	2018
Total OPEB Liability			
Service Cost	$ 169,819	$ 252,588	$ 298,529
Interest	218,127	294,035	258,489
Differences Between Expected and Actual Experience	-	(738,467)	-
Changes of Assumptions or Other Inputs	515,448	(1,747,787)	(871,773)
Benefit Payments	(198,507)	(224,312)	(240,213)
Net Change in Total OPEB Liability	704,887	(2,163,943)	(554,968)
Total OPEB Liability - Beginning	5,955,047	8,118,990	8,673,958
Total OPEB Liability - Ending	$ 6,659,934	$ 5,955,047	$ 8,118,990
Covered-Employee Payroll	$ 17,297,155	$ 16,793,354	$ 12,116,253
Total OPEB Liability as a Percentage of Covered-Employee Payroll	38.50%	35.46%	67.01%

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

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.050610590%	$ 6,537,872	$ 16,952,459	38.57%	92.00%
2016	0.048704436%	12,297,908	17,627,690	69.76%	84.88%
2017	0.046282162%	13,689,953	17,695,394	77.36%	83.89%
2018	0.043475811%	13,095,140	17,398,263	75.27%	84.26%
2019	0.044751143%	15,411,671	17,904,061	86.08%	82.61%
2020	0.041955015%	18,183,922	17,693,451	102.77%	78.85%
2021	0.044491827%	3,360,852	17,961,878	18.71%	96.40%
2022	0.045097353%	16,779,840	18,697,338	89.74%	82.89%
2023	0.043009359%	17,137,868	19,005,246	90.17%	82.38%
2024	0.039273679%	15,192,906	18,908,337	80.35%	83.70%

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

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

Fiscal Year Ending June 30	Contractually Required FRS Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	District's Covered Payroll	FRS Contributions as a Percentage of Covered Payroll
2016	$ 1,187,735	$ (1,187,735)	$ -	$ 17,627,690	6.74%
2017	1,204,839	(1,204,839)	-	17,695,394	6.81%
2018	1,239,026	(1,239,026)	-	17,398,263	7.12%
2019	1,387,828	(1,387,828)	-	17,904,061	7.75%
2020	1,355,550	(1,355,550)	-	17,693,451	7.66%
2021	1,700,992	(1,700,992)	-	17,961,878	9.47%
2022	1,940,472	(1,940,472)	-	18,697,338	10.38%
2023	2,112,361	(2,112,361)	-	19,005,246	11.11%
2024	2,282,582	(2,282,582)	-	18,908,337	12.07%
2025	2,212,913	(2,212,913)	-	18,698,871	11.83%

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

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

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	District's Proportionate Share of the HIS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.055891073%	$ 5,700,010	$ 16,952,459	33.62%	0.50%
2016	0.056844589%	6,625,001	17,627,690	37.58%	0.97%
2017	0.054784847%	5,857,849	17,695,394	33.10%	1.64%
2018	0.052915803%	5,600,668	17,398,263	32.19%	2.15%
2019	0.053386563%	5,973,422	17,904,061	33.36%	2.63%
2020	0.050961879%	6,222,362	17,693,451	35.17%	3.00%
2021	0.050733964%	6,223,283	17,961,878	34.65%	3.56%
2022	0.051302040%	5,433,705	18,697,338	29.06%	4.81%
2023	0.047918556%	7,610,106	19,005,246	40.04%	4.12%
2024	0.044611725%	6,692,195	18,908,337	35.39%	4.80%

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

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

Fiscal Year Ending June 30	Contractually Required HIS Contribution	HIS Contributions in Relation to the Contractually Required Contribution	HIS Contribution Deficiency (Excess)	District's Covered Payroll	HIS Contributions as a Percentage of Covered Payroll
2016	$ 291,365	$ (291,365)	$ -	$ 17,627,690	1.65%
2017	289,937	(289,937)	-	17,695,394	1.64%
2018	286,964	(286,964)	-	17,398,263	1.65%
2019	295,286	(295,286)	-	17,904,061	1.65%
2020	293,711	(293,711)	-	17,693,451	1.66%
2021	298,167	(298,167)	-	17,961,878	1.66%
2022	310,376	(310,376)	-	18,697,338	1.66%
2023	315,487	(315,487)	-	19,005,246	1.66%
2024	378,167	(378,167)	-	18,908,337	2.00%
2025	373,158	(373,158)	-	18,698,871	2.00%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. Budgetary Basis of Accounting

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

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

The District will enhance procedures, including a detailed monthly review of budget-to-actual expenditures, to detect and prevent budgetary over expenditures going forward.

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of Assumptions. In 2024, the discount rate changed from 3.86 percent to 3.93 percent.

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

Changes of Assumptions. In 2024, salary increases including inflation increased from 3.25 percent to 3.5 percent and the mortality assumptions were updated.

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

Changes of Assumptions. In 2024, the municipal bond rate used to determine total pension liability was increased from 3.65 percent to 3.93 percent and the demographic and coverage election assumptions were updated.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	90,000.00	90,000.00	73,202.25	(16,797.75)
Federal Through State and Local	3200	10,000.00	10,000.00	22,185.42	12,185.42
State Sources	3300	25,850,301.00	24,585,594.00	24,587,735.36	2,141.36
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	2,585,556.00	2,585,556.00	2,542,704.05	(42,851.95)
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		375,000.00	396,308.48	456,867.59	60,559.11
Total Local Sources	3400	2,960,556.00	2,981,864.48	2,999,571.64	17,707.16
Total Revenues		28,910,857.00	27,667,458.48	27,682,694.67	15,236.19
EXPENDITURES					
Current:					
Instruction	5000	15,908,959.49	16,220,489.21	15,667,871.29	552,617.92
Student Support Services	6100	1,080,965.27	1,013,935.09	896,320.54	117,614.55
Instructional Media Services	6200	665,880.00	664,856.75	640,255.75	24,601.00
Instruction and Curriculum Development Services	6300	818,909.00	810,404.41	809,631.89	772.52
Instructional Staff Training Services	6400	231,587.86	193,500.10	178,669.06	14,831.04
Instruction-Related Technology	6500	300,968.00	327,454.49	326,972.45	482.04
Board	7100	319,750.00	489,210.50	483,198.76	6,011.74
General Administration	7200	332,047.00	401,482.79	400,769.34	713.45
School Administration	7300	2,369,938.00	2,328,800.42	2,320,710.93	8,089.49
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	492,292.00	461,800.05	459,223.50	2,576.55
Food Services	7600	700.00	700.00	0.00	700.00
Central Services	7700	481,568.60	446,539.56	423,901.91	22,637.65
Student Transportation Services	7800	1,568,265.00	1,560,681.90	1,511,548.89	49,133.01
Operation of Plant	7900	4,281,402.80	4,368,895.77	4,281,258.26	87,637.51
Maintenance of Plant	8100	1,044,653.98	1,275,870.29	1,205,872.13	69,998.16
Administrative Technology Services	8200	24,300.00	24,300.00	4,430.15	19,869.85
Community Services	9100	2,077.00	2,077.00	61.00	2,016.00
Debt Service: (Function 9200)					
Redemption of Principal	710	200,816.00	208,045.03	208,045.03	0.00
Interest	720	30,512.00	23,282.97	23,282.97	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			77,662.38	(77,662.38)
Total Expenditures		30,155,592.00	30,822,326.33	29,919,686.23	902,640.10
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,244,735.00)	(3,154,867.85)	(2,236,991.56)	917,876.29
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740		237,104.53	237,104.53	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	1,244,735.00	2,917,763.32	2,770,479.30	(147,284.02)
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		1,244,735.00	3,154,867.85	3,007,583.83	(147,284.02)
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(0.00)	0.00	770,592.27	770,592.27
Fund Balances, July 1, 2024	2800	1,267,212.36	1,242,370.36	1,267,212.36	24,842.00
Adjustments to Fund Balances	2891			(24,842.00)	(24,842.00)
Fund Balances, June 30, 2025	2700	1,267,212.36	1,242,370.36	2,012,962.63	770,592.27

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	2,222,000.00	2,222,000.00	2,215,118.69	(6,881.31)
State Sources	3300	32,000.00	32,000.00	27,356.00	(4,644.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	12,844.81	12,844.81
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		17,500.00	17,500.00	18,465.79	965.79
Total Local Sources	3400	17,500.00	17,500.00	31,310.60	13,810.60
Total Revenues		2,271,500.00	2,271,500.00	2,273,785.29	2,285.29
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	40,000.00	59,845.51	0.00	59,845.51
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	2,231,500.00	2,172,756.44	2,232,604.95	(59,848.51)
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		2,271,500.00	2,232,601.95	2,232,604.95	(3.00)
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	38,898.05	41,180.34	2,282.29
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	38,898.05	41,180.34	2,282.29
Fund Balances, July 1, 2024	2800	485,607.43	485,607.43	485,607.43	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	485,607.43	524,505.48	526,787.77	2,282.29

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	2,886,308.51	3,361,162.74	2,966,810.98	(394,351.76)
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		2,886,308.51	3,361,162.74	2,966,810.98	(394,351.76)
EXPENDITURES					
Current:					
Instruction	5000	2,135,496.83	2,411,383.31	2,133,356.65	278,026.66
Student Support Services	6100	110,833.15	157,941.11	146,988.50	10,952.61
Instructional Media Services	6200	5,700.00	5,700.00	5,700.00	0.00
Instruction and Curriculum Development Services	6300	341,567.80	332,478.02	300,122.77	32,355.25
Instructional Staff Training Services	6400	216,078.40	371,032.23	267,466.43	103,565.80
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	76,132.33	73,437.88	69,424.88	4,013.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	500.00	9,190.19	8,311.75	878.44
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	35,440.00	(35,440.00)
Total Expenditures		2,886,308.51	3,361,162.74	2,966,810.98	394,351.76
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2024	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	1,058,954.28	1,056,071.68	(2,882.60)
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	1,058,954.28	1,056,071.68	(2,882.60)
EXPENDITURES					
Current:					
Instruction	5000	0.00	331,517.40	330,239.31	1,278.09
Student Support Services	6100	0.00	253.69	253.69	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	8,379.95	8,379.95	0.00
Instruction-Related Technology	6500	0.00	4,053.00	4,053.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	3,385.24	3,385.24	0.00
School Administration	7300	0.00	1,918.60	314.09	1,604.51
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	122.67	122.67	0.00
Central Services	7700	0.00	16,941.73	16,941.73	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	692,382.00	0.00	692,382.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	692,382.00	(692,382.00)
Total Expenditures		0.00	1,058,954.28	1,056,071.68	2,882.60
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(0.00)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(0.00)
Fund Balances, July 1, 2024	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND 390
For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	44,737.00	44,737.00	0.00	(44,737.00)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	3431	2,000.00	2,000.00	12,347.70	10,347.70
Total Local Sources	3400	2,000.00	2,000.00	12,347.70	10,347.70
Total Revenues		46,737.00	46,737.00	12,347.70	(34,389.30)
EXPENDITURES					
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		46,737.00	46,737.00	12,347.70	(34,389.30)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(44,737.00)	(44,737.00)	0.00	44,737.00
Total Other Financing Sources (Uses)		(44,737.00)	(44,737.00)	0.00	44,737.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		2,000.00	2,000.00	12,347.70	10,347.70
Fund Balances, July 1, 2024	2800	232,230.04	232,230.04	232,230.04	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2025	2700	234,230.04	234,230.04	244,577.74	10,347.70

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

		Capital Projects Funds		
	Account Number	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	3,250.66	0.00	3,250.66
Investments	1160	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Other Agencies	1220	94,525.13	1,167.24	95,692.37
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00
Total Assets		97,775.79	1,167.24	98,943.03
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		97,775.79	1,167.24	98,943.03
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deferred Revenues	2630	95,042.89	0.00	95,042.89
Total Deferred Inflows of Resources		95,042.89	0.00	95,042.89
FUND BALANCES				
Nonspendable:				
Inventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00
Restricted for:				
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00
Capital Projects	2726	2,732.90	1,167.24	3,900.14
Restricted for	2729	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00
Total Restricted Fund Balances	2720	2,732.90	1,167.24	3,900.14
Committed to:				
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00
Assigned to:				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00
Total Fund Balances	2700	2,732.90	1,167.24	3,900.14
Total Liabilities, Deferred Inflows of Resources and Fund Balances		97,775.79	1,167.24	98,943.03

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

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, 2025

		Capital Projects Funds		
	Account Number	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Total Nonmajor Governmental Funds
REVENUES				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	266.74	0.00	266.74
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	1,091,601.64	1,091,601.64
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		113.82	6,236.78	6,350.60
Total Local Sources	3400	113.82	1,097,838.42	1,097,952.24
Total Revenues		380.56	1,097,838.42	1,098,218.98
EXPENDITURES				
Current:				
Instruction	5000	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service: (Function 9200)				
Redemption of Principal	710	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Dues and Fees	730	889.46	0.00	889.46
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		889.46	0.00	889.46
Excess (Deficiency) of Revenues Over (Under) Expenditures		(508.90)	1,097,838.42	1,097,329.52
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	(1,097,450.98)	(1,097,450.98)
Total Other Financing Sources (Uses)		0.00	(1,097,450.98)	(1,097,450.98)
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Net Change in Fund Balances		(508.90)	387.44	(121.46)
Fund Balances, July 1, 2024	2800	3,241.80	779.80	4,021.60
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	2,732.90	1,167.24	3,900.14

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

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF HOLMES COUNTY
For the Fiscal Year Ended June 30, 2025

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

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2025, 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 16, 2025.

Signature of District School Superintendent

9-16-25
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, 2025

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	73,202.25
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	73,202.25
Federal Through State and Local:		
Medicaid	3202	22,185.42
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	22,185.42
State:		
Florida Education Finance Program (FEFP)	3310	21,355,976.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,389.81
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	209,250.00
State Forest Funds	3342	
State License Tax	3343	15,343.91
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	2,723,443.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	232,905.74
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	49,426.90
Total State	3300	24,587,735.36
Local:		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	2,542,704.05
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	96,904.56
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Other Fees:		
Preschool Program Fees	3471	84,553.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	35,459.35
Sale of Junk	3493	10,253.06
Receipt of Federal Indirect Cost Rate	3494	132,587.63
Other Miscellaneous Local Sources	3495	97,109.99
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	2,999,571.64
Total Revenues	3000	27,682,694.67

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, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	10,630,747.92	3,738,529.99	442,831.62	50.04	405,626.12	11,853.46	438,232.14	15,667,871.29
Student Support Services	6100	567,051.42	204,323.18	123,161.94	0.00	0.00	1,784.00	0.00	896,320.54
Instructional Media Services	6200	404,990.28	154,691.51	51,531.82	0.00	7,389.78	17,924.11	3,728.25	640,255.75
Instruction and Curriculum Development Services	6300	607,459.11	202,172.78	0.00	0.00	0.00	0.00	0.00	809,631.89
Instructional Staff Training Services	6400	101,153.12	37,947.11	33,476.45	0.00	1,849.93	129.99	4,112.46	178,669.06
Instruction-Related Technology	6500	171,501.50	59,498.09	95,751.96	0.00	220.90	0.00	0.00	326,972.45
Board	7100	166,125.00	282,828.68	16,986.93	0.00	643.15	0.00	16,615.00	483,198.76
General Administration	7200	193,598.65	125,286.26	70,205.31	0.00	2,831.12	0.00	8,848.00	400,769.34
School Administration	7300	1,612,106.96	690,423.80	1,735.88	0.00	14,713.21	706.42	1,024.66	2,320,710.93
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	249,421.96	91,603.06	113,779.68	0.00	3,694.45	657.31	67.04	459,223.50
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	208,408.37	82,108.84	103,720.52	0.00	2,832.99	505.59	26,325.60	423,901.91
Student Transportation Services	7800	755,719.03	298,777.94	26,656.82	218,844.10	187,571.74	0.00	23,979.26	1,511,548.89
Operation of Plant	7900	714,207.13	454,938.13	1,872,751.83	1,139,056.66	57,594.63	2,717.40	39,992.48	4,281,258.26
Maintenance of Plant	8100	500,067.48	204,869.50	309,366.44	0.00	171,810.34	19,003.37	755.00	1,205,872.13
Administrative Technology Services	8200	0.00	0.00	4,356.00	0.00	0.00	0.00	74.15	4,430.15
Community Services	9100	0.00	0.00	0.00	0.00	61.00	0.00	0.00	61.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						77,662.38		77,662.38
Debt Service: (Function 9200)									
Redemption of Principal	710							208,045.03	208,045.03
Interest	720							23,282.97	23,282.97
Total Expenditures		16,882,557.93	6,627,998.87	3,266,313.20	1,357,950.80	856,839.36	132,944.03	795,082.04	29,919,686.23
Excess (Deficiency) of Revenues Over Expenditures									(2,236,991.56)

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, 2025

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	237,104.53
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,097,450.98
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	1,673,028.32
From Enterprise Funds	3690	
Total Transfers In	3600	2,770,479.30
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		3,007,583.83
Net Change In Fund Balance		770,592.27
Fund Balance, July 1, 2024	2800	1,267,212.36
Adjustments to Fund Balance	2891	(24,842.00)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	145,764.24
Restricted Fund Balance	2720	212,522.40
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	1,654,675.99
Total Fund Balances, June 30, 2025	2700	2,012,962.63

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2025

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	1,530,338.50
School Breakfast Reimbursement	3262	480,287.77
Afterschool Snack Reimbursement	3263	14,384.48
Child Care Food Program	3264	
USDA-Donated Commodities	3265	190,107.94
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,215,118.69
State:		
School Breakfast Supplement	3337	11,662.00
School Lunch Supplement	3338	15,694.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	27,356.00
Local:		
Interest on Investments	3431	17,085.77
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	401.61
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	12,279.61
Student and Adult á la Carte Fees	3454	163.59
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	1,380.02
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	31,310.60
Total Revenues	3000	2,273,785.29

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, 2025

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	586,094.05
Employee Benefits	200	266,790.99
Purchased Services	300	890,824.42
Energy Services	400	0.00
Materials and Supplies	500	388,648.97
Capital Outlay	600	2,994.00
Other	700	97,252.52
Other Capital Outlay (Function 9300)	600	
Total Expenditures		2,232,604.95
Excess (Deficiency) of Revenues Over Expenditures		41,180.34
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		41,180.34
Fund Balance, July 1, 2024	2800	485,607.43
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	10,246.67
Restricted Fund Balance	2720	516,541.10
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	526,787.77

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2025

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	82,636.19
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	862,093.90
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,421,357.90
Teacher and Principal Training and Recruiting - Title II, Part A	3225	167,809.90
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	432,913.09
Total Federal Through State and Local	3200	2,966,810.98
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	2,966,810.98

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, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,144,798.12	410,899.96	303,890.67	0.00	100,104.86	158,513.49	15,149.55	2,133,356.65
Student Support Services	6100	0.00	0.00	129,404.09	0.00	16,926.41	658.00	0.00	146,988.50
Instructional Media Services	6200	0.00	0.00	5,700.00	0.00	0.00	0.00	0.00	5,700.00
Instruction and Curriculum Development Services	6300	144,946.37	54,892.31	99,269.26	0.00	114.83	0.00	900.00	300,122.77
Instructional Staff Training Services	6400	142,770.38	30,333.73	67,174.33	0.00	756.00	0.00	26,431.99	267,466.43
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	69,424.88	69,424.88
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	796.80	169.55	7,345.40	0.00	0.00	0.00	0.00	8,311.75
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						35,440.00		35,440.00
Total Expenditures		1,433,311.67	496,295.55	612,783.75	0.00	117,902.10	194,611.49	111,906.42	2,966,810.98
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	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
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271					1,053,059.47	3,012.21	1,056,071.68
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	1,053,059.47	3,012.21	1,056,071.68
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	1,053,059.47	3,012.21	1,056,071.68

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	58,844.77	13,867.39	3,150.00	0.00	157,229.14	97,035.23	0.00	330,126.53
Student Support Services	6100	0.00	1.99	0.00	0.00	0.00	0.00	0.00	1.99
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	5,732.22	0.00	0.00	0.00	0.00	5,732.22
Instruction-Related Technology	6500	0.00	0.00	4,053.00	0.00	0.00	0.00	0.00	4,053.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	3,385.24	3,385.24
School Administration	7300	202.50	111.59	0.00	0.00	0.00	0.00	0.00	314.09
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	122.67	0.00	0.00	0.00	0.00	0.00	122.67
Central Services	7700	12,139.74	4,801.99	0.00	0.00	0.00	0.00	0.00	16,941.73
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						692,382.00		692,382.00
Total Expenditures		71,187.01	18,905.63	12,935.22	0.00	157,229.14	789,417.23	3,385.24	1,053,059.47
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

Exhibit K-4
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	112.78	0.00	0.00	112.78
Student Support Services	6100	0.00	0.00	251.70	0.00	0.00	0.00	0.00	251.70
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	900.77	256.06	950.90	0.00	540.00	0.00	0.00	2,647.73
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		900.77	256.06	1,202.60	0.00	652.78	0.00	0.00	3,012.21
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3290	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2024	2800								0.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321											0.00
Interest on Undistributed CO&DS	3325						266.74					266.74
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	266.74	0.00	0.00	0.00	0.00	266.74
Local:												
District Local Capital Improvement Tax	3413							1,091,601.64				1,091,601.64
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						113.82	6,236.78		12,347.70		18,698.30
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	113.82	1,097,838.42	0.00	12,347.70	0.00	1,110,299.94
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	380.56	1,097,838.42	0.00	12,347.70	0.00	1,110,566.68
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640											0.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						889.46					889.46
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	889.46	0.00	0.00	0.00	0.00	889.46
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	(508.90)	1,097,838.42	0.00	12,347.70	0.00	1,109,677.22

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2025

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(1,097,450.98)				(1,097,450.98)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(1,097,450.98)	0.00	0.00	0.00	(1,097,450.98)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(1,097,450.98)	0.00	0.00	0.00	(1,097,450.98)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(508.90)	387.44	0.00	12,347.70	0.00	12,226.24
Fund Balance, July 1, 2024	2800						3,241.80	779.80		232,230.04		236,251.64
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						2,732.90	1,167.24		244,577.74		248,477.88
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	2,732.90	1,167.24	0.00	244,577.74	0.00	248,477.88

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2025

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2025

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2024	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780								0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2025

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431							50,191.86	50,191.86
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	50,191.86	50,191.86
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	50,191.86	50,191.86
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910							(1,673,028.32)	(1,673,028.32)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(1,673,028.32)	(1,673,028.32)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	(1,622,836.46)	(1,622,836.46)
Net Position, July 1, 2024	2880							1,622,836.46	1,622,836.46
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780							0.00	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2025

ASSETS	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
Cash	1110	490,521.22	1,579,870.07	1,666,101.64	404,289.65
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		490,521.22	1,579,870.07	1,666,101.64	404,289.65
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	490,521.22	1,579,870.07	1,666,101.64	404,289.65
Due to Budgetary Funds	2161				0.00
Total Liabilities		490,521.22	1,579,870.07	1,666,101.64	404,289.65
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2025

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310	438,704.23		438,704.23	208,045.03	215,534.65	23,282.97	15,793.35
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	2,524,400.37		2,524,400.37				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	5,999,814.00		5,999,814.00				
Net Pension Liability	2365	21885101		21,885,101.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		30,848,019.60	0.00	30,848,019.60	208,045.03	215,534.65	23,282.97	15,793.35

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, including discounts and premiums

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2025

Exhibit K-13
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CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740			2,723,443.00	2,723,443.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040	5,014.20		0.00	0.00		5,014.20
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280	129,343.21		275,943.00	197,778.01		207,508.20
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803	0.00		486,277.00	486,277.00		0.00
Student Transportation (FEFP Earmark)	90830			902,636.00	902,636.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			232,905.74	232,905.74		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	276,578.57				276,578.57
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	276,578.57				276,578.57
Natural Gas - All Functions	**411**	0.00				0.00
Natural Gas - ***Functions 7900 & 8100***	411	0.00				0.00
Bottled Gas - All Functions	**421**	24,949.72				24,949.72
Bottled Gas - ***Functions 7900 & 8100***	421	24,921.72				24,921.72
Electricity - All Functions	**430**	1,114,134.94				1,114,134.94
Electricity - ***Functions 7900 & 8100***	430	1,114,134.94				1,114,134.94
Heating Oil - All Functions	**440**	0.00				0.00
Heating Oil - ***Functions 7900 & 8100***	440	0.00				0.00
Gasoline - All Functions	**450**	76,325.00				76,325.00
Gasoline - ***Functions 7900 & 8100***	450	0.00				0.00
Diesel Fuel - All Functions	**460**	141,989.00				141,989.00
Diesel Fuel - ***Functions 7900 & 8100***	460	0.00				0.00
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		1,415,635.23	0.00	0.00	0.00	1,415,635.23
Total - All Functions		1,633,977.23	0.00	0.00	0.00	1,633,977.23
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	0.00				0.00
Liquefied Petroleum Gas	422	28.00				28.00
Gasoline	450	76,325.00				76,325.00
Diesel Fuel	460	141,938.96				141,938.96
Oil and Grease	540					0.00
Total		218,291.96		0.00	0.00	218,291.96

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	7,346.00	-	4,053.00		11,399.00
Technology-Related Repairs and Maintenance	359	-	-	-		0.00
Technology-Related Rentals	369	240,433.38	196,972.79	-		437,406.17
Telephone and Other Data Communication Services	379	63,074.28	-	-		63,074.28
Other Technology-Related Purchased Services	399	-	-	-		0.00
Technology-Related Materials and Supplies	5X9	1,225.92	-	-		1,225.92
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	5,114.01	149,410.00	97,035.23	-	251,559.24
Technology-Related Noncapitalized Fixtures and Equipment	649	-	-	-	-	0.00
Noncapitalized Software	692	-	-	-	-	0.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		317,193.59	346,382.79	101,088.23	0.00	764,664.61

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	0.00	35,440.00	0.00	0.00	35,440.00
Technology-Related Capitalized Fixtures and Equipment	648	0.00	0.00	0.00	0.00	0.00
Capitalized Software	691	8,645.00	0.00	0.00	0.00	8,645.00
Total		8,645.00	35,440.00	0.00	0.00	44,085.00

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

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311	549,680.18	25,835.42	210,320.51	8,150.00	793,986.11
Subawards Under Subagreements - In Excess of $25,000	312	607,141.52	0.00	118,557.73	0.00	725,699.25
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392				0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	24,174.09
Food	570	182,629.61
Donated Foods	580	179,861.27

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	7,869,552.87	635,212.53	5,722.23	8,510,487.63
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	274,546.49	10,264.20	0.00	284,810.69
Total Basic Program Salaries		8,144,099.36	645,476.73	5,722.23	8,795,298.32
Other Programs 130 (ESOL) (Function 5100)	120	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,103,659.12	0.00	0.00	1,103,659.12
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	45,598.79	843.75	0.00	46,442.54
Total ESE Program Salaries		1,149,257.91	843.75	0.00	1,150,101.66
Career Program 300 (Function 5300)	120	617,884.39	0.00	0.00	617,884.39
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	19,640.66	0.00	0.00	19,640.66
Total Career Program Salaries		637,525.05	0.00	0.00	637,525.05
TOTAL		9,930,882.32	646,320.48	5,722.23	10,582,925.03

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	224,877.48	0.00	121,443.23	346,320.71

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	1,901,388.71	492,923.37	0.00	2,394,312.08
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	1,901,388.71	492,923.37	0.00	2,394,312.08
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
I. Instruction						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts	0.00	22,185.42	22,185.42	0.00
Expenditure Program or Activity:				
Exceptional Student Education			22,185.42	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			22,185.42	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2025		
Total Assets and Deferred Outflows of Resources	100	2,624,590.88
Total Liabilities and Deferred Inflows of Resources	100	2,624,590.88

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2025

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

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

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

Holmes District School Board
Notes for FDOE – LTD & Fund Balance
June 30, 2025

A. Long-Term Liabilities

1. Installment-Purchase Payable

The property being acquired under installment-purchase is as follows:

	Asset Balance
Motor Vehicles	$ 1,075,710

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

Fiscal Year Ending June 30	Total	Principal	Interest
2026	$ 231,328.00	$ 215,534.65	$ 15,793.35
2027	231,328.00	223,169.58	8,158.42
Total	$ 462,656.00	$ 438,704.23	$ 23,951.77

The stated interest rate is 3.6 percent.

2. Changes in Long-Term Liabilities

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Installment-Purchase Payable	$ 646,749.26	$ -	$ 208,045.03	$ 438,704.23	$ 215,534.65
Compensated Absences Payable (1)	2,643,442.91	-	119,042.54	2,524,400.37	2,210,048.17
Net Pension Liability	24,747,974.00	6,941,789.00	9,804,662.00	21,885,101.00	23,293.00
Total OPEB Liability	6,152,631.00	1,788,801.00	1,941,618.00	5,999,814.00	180,838.00
Total Governmental Activities	$ 34,444,165.02	$ 8,730,590.00	$ 12,073,367.57	$ 30,848,019.60	$ 2,629,713.82

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

B. Fund Balance Reporting

The following is a schedule of fund balances by category at June 30, 2025:

Holmes District School Board
Notes for FDOE – LTD & Fund Balance
June 30, 2025

	Major Funds						
	General	Special Revenue - Food Service	Special Revenue - Other	Special Revenue - Federal Education Stabilization	Capital Projects - Other	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances							
Nonspendable:							
Inventories	$ 145,764.24	$ 10,246.67	$ -	$ -	$ -	$ -	$ 156,010.91
Restricted:							
State Required Carryover	212,522.40						212,522.40
Food Service	-	516,541.10	-	-	-	-	516,541.10
Capital Projects	-	-	-	-	244,577.74	3,900.14	248,477.88
Unassigned	1,654,675.99	-	-	-	-	-	1,654,675.99
Total Fund Balances	$ 2,012,962.63	$ 526,787.77	$ -	$ -	$ 244,577.74	$ 3,900.14	$ 2,788,228.28

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.

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

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	402766	141490	20988	11144	17277	194	593861	404271	998132	66514	1064647
BASIC 4-8	102	437326	153726	26819	14239	22076	249	654436	557924	1212360	88324	1300685
BASIC 9-12	103	236219	82944	14810	7863	12191	137	354166	302865	657032	48353	705385
K-12 BASIC PROGRAMS		**1076311**	**378160**	**62617**	**33247**	**51545**	**580**	**1602464**	**1265061**	**2867525**	**203193**	**3070718**
PREK-3 W/ESE	111	51353	18040	2628	1395	2164	24	75606	49794	125401	8263	133664
4-8 W/ESE	112	152221	53947	8755	4649	7207	81	226863	140364	367227	25468	392695
9-12 W/ESE	113	92365	32352	5084	2699	4185	47	136733	90011	226744	15473	242218
EXCEPTIONAL STUDENT		**295940**	**104339**	**16468**	**8744**	**13557**	**152**	**439203**	**280170**	**719373**	**49205**	**768579**
CAREER ED 9-12	300	68796	23560	3481	1848	2866	32	100585	53289	153875	9923	163799
CAREER EDUCATION		**68796**	**23560**	**3481**	**1848**	**2866**	**32**	**100585**	**53289**	**153875**	**9923**	**163799**
ESOL	130	3802	1339	226	120	186	2	5678	3409	9088	641	9729
	ESOL	**3802**	**1339**	**226**	**120**	**186**	**2**	**5678**	**3409**	**9088**	**641**	**9729**
TOTAL FOR FEFP		**1444851**	**507400**	**82794**	**43961**	**68155**	**767**	**2147932**	**1601930**	**3749862**	**262963**	**4012826**
FOOD SERVICE												
TRANSPORTATION									167544		10093	

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	134864	6400 INSTR STAFF TRAINING	25656	7700 CENTRAL SERVICES	52531
6200 INSTRUCTIONAL MEDIA	95713	7300 SCHOOL ADMINISTRATION	370138	7900 OPERATION OF PLANT	555056
6300 INSTR & CURR DEVLPMNT	95301	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	225754
				8200 ADMIN. TECH. SERVICES	627
				6500 INSTR. TECH. SERVICES	46286

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----				------ DIRECT ------								
CATEGORY	**NBR**	**SALARIES**	**BENEFITS**	**PURCHASED SERVICES**	**MATERIAL SUPPLIES**	**OTHER EXPENSES**	**CAPITAL OUTLAY**	**TOTAL DIRECT**	**SCHOOL INDIRECT**	**SCHOOL COST**	**DISTRICT INDIRECT**	**TOTAL**
BASIC PREK-3	101	319781	112358	10632	6828	7309	2011	458921	285864	744785	41522	786308
BASIC 4-8	102	346082	121564	15790	10141	10855	2986	507421	435233	942654	62151	1004805
BASIC 9-12	103	344774	120778	12466	8006	8569	2357	496953	394980	891933	51390	943324
K-12 BASIC PROGRAMS		**1010638**	**354702**	**38889**	**24977**	**26733**	**7355**	**1463296**	**1116077**	**2579374**	**155064**	**2734438**
PREK-3 W/ESE	111	69588	24604	2478	1592	1703	468	100437	63725	164163	9548	173711
4-8 W/ESE	112	86713	30575	3556	2284	2444	672	126246	95070	221317	13863	235181
9-12 W/ESE	113	102805	36009	3732	2397	2565	706	148216	105601	253818	14814	268632
ESE LEVEL V	255	3826	1308	142	91	97	26	5493	3867	9360	556	9917
EXCEPTIONAL STUDENT		**262934**	**92498**	**9909**	**6364**	**6812**	**1874**	**380393**	**268265**	**648659**	**38783**	**687442**
CAREER ED 9-12	300	110610	38235	4583	2943	3150	866	160391	126662	287054	18055	305109
CAREER EDUCATION		**110610**	**38235**	**4583**	**2943**	**3150**	**866**	**160391**	**126662**	**287054**	**18055**	**305109**
TOTAL FOR FEFP		**1384183**	**485436**	**53382**	**34285**	**36697**	**10097**	**2004082**	**1511005**	**3515088**	**211902**	**3726990**
FOOD SERVICE												
TRANSPORTATION									202877		9335	

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	132184	6400 INSTR STAFF TRAINING	21341	7700 CENTRAL SERVICES	46888
6200 INSTRUCTIONAL MEDIA	108671	7300 SCHOOL ADMINISTRATION	294675	7900 OPERATION OF PLANT	563824
6300 INSTR & CURR DEVLPMNT	103405	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	198403
				8200 ADMIN. TECH. SERVICES	556
				6500 INSTR. TECH. SERVICES	41055

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	267707	93686	10285	10378	13936	121	336116	387940	784056	50451	834507
BASIC 9-12	103	293769	103229	11855	11962	16062	140	437020	422784	859804	56639	916443
K-12 BASIC PROGRAMS		**561476**	**196916**	**22141**	**22341**	**29998**	**262**	**833136**	**810725**	**1643861**	**107089**	**1750951**
4-8 W/ESE	112	148144	52435	5110	5156	6923	60	217830	145534	363364	22136	385501
9-12 W/ESE	113	157136	55539	5980	6034	8103	70	232865	176184	409050	26271	435321
ESE LEVEL V	255	1249	431	47	48	64		1842	1740	3583	230	3813
EXCEPTIONAL STUDENT		**306530**	**108406**	**11138**	**11239**	**15091**	**131**	**452538**	**323459**	**775997**	**48638**	**824636**
CAREER ED 9-12	300	82551	28413	2865	2891	3882	33	120638	81208	201847	12388	214235
CAREER EDUCATION		**82551**	**28413**	**2865**	**2891**	**3882**	**33**	**120638**	**81208**	**201847**	**12388**	**214235**
TOTAL FOR FEFP		**950558**	**333735**	**36145**	**36472**	**48973**	**428**	**1406313**	**1215393**	**2621707**	**168115**	**2789822**
FOOD SERVICE												
TRANSPORTATION									154570		7715	

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	102051	6400 INSTR STAFF TRAINING	16633	7700 CENTRAL SERVICES	35222
6200 INSTRUCTIONAL MEDIA	48677	7300 SCHOOL ADMINISTRATION	301172	7900 OPERATION OF PLANT	487133
6300 INSTR & CURR DEVLPMNT	77691	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	116159
				8200 ADMIN. TECH. SERVICES	409
				6500 INSTR. TECH. SERVICES	30241

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

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	467175	164181	14939	11528	24505		682330	575627	1257958	78564	1336522
BASIC 4-8	102	216390	76366	6896	5322	11313		316289	264919	581209	36234	617443
K-12 BASIC PROGRAMS		**683565**	**240548**	**21836**	**16851**	**35818**		**998620**	**840547**	**1839167**	**114798**	**1953966**
PREK-3 W/ESE	111	171336	60606	5065	3908	8308		249225	194484	443709	26607	470316
4-8 W/ESE	112	113907	40549	3552	2741	5827		166579	136960	303540	18686	322227
EXCEPTIONAL STUDENT		**285243**	**101156**	**8617**	**6650**	**14136**		**415804**	**331445**	**747249**	**45293**	**792543**
TOTAL FOR FEFP		**968809**	**341704**	**30454**	**23501**	**49954**		**1414425**	**1171992**	**2586417**	**160092**	**2746510**
FOOD SERVICE												
TRANSPORTATION									146639		6841	

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	92856	6400 INSTR STAFF TRAINING	23451	7700 CENTRAL SERVICES	36907
6200 INSTRUCTIONAL MEDIA	57007	7300 SCHOOL ADMINISTRATION	328064	7900 OPERATION OF PLANT	407030
6300 INSTR & CURR DEVLPMNT	80280	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	114159
				8200 ADMIN. TECH. SERVICES	430
				6500 INSTR. TECH. SERVICES	31802

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

----- PROGRAM -----		----------	----------	---------- DIRECT	----------	----------	----------					
CATEGORY	**NBR**	**SALARIES**	**BENEFITS**	**PURCHASED SERVICES**	**MATERIAL SUPPLIES**	**OTHER EXPENSES**	**CAPITAL OUTLAY**	**TOTAL DIRECT**	**SCHOOL INDIRECT**	**SCHOOL COST**	**DISTRICT INDIRECT**	**TOTAL**
BASIC 9-12	103	964425	338068	56327	71019	69753	308	1499903	1229688	2729591	188471	2918063
K-12 BASIC PROGRAMS		**964425**	**338068**	**56327**	**71019**	**69753**	**308**	**1499903**	**1229688**	**2729591**	**188471**	**2918063**
9-12 W/ESE	113	383668	136120	20690	26087	25622	113	592303	372832	965136	63444	1028580
ESE LEVEL V	255	1528	532	79	100	98		2340	1283	3624	233	3858
EXCEPTIONAL STUDENT		**385197**	**136652**	**20770**	**26188**	**25721**	**113**	**594644**	**374116**	**968760**	**63678**	**1032439**
CAREER ED 9-12	300	140248	47914	7578	9554	9384	41	214722	115330	330052	21680	351732
CAREER EDUCATION		**140248**	**47914**	**7578**	**9554**	**9384**	**41**	**214722**	**115330**	**330052**	**21680**	**351732**
TOTAL FOR FEFP		**1489871**	**522635**	**84675**	**106763**	**104859**	**463**	**2309269**	**1719134**	**4028404**	**273829**	**4302234**
FOOD SERVICE												
TRANSPORTATION									203848		11474	

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	150499	6400 INSTR STAFF TRAINING	23208	7700 CENTRAL SERVICES	54730
6200 INSTRUCTIONAL MEDIA	117846	7300 SCHOOL ADMINISTRATION	327984	7900 OPERATION OF PLANT	670410
6300 INSTR & CURR DEVLPMNT	110019	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	215455
				8200 ADMIN. TECH. SERVICES	654
				6500 INSTR. TECH. SERVICES	48325

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

SCHOOL - 0262 BONIFAY K8

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
BASIC PREK-3	101	1324971	465835	34339	52826	35640	1685	1915299	1045919	2961218	206675	3167894
BASIC 4-8	102	1442848	507915	40934	62972	42485	2009	2099166	1357883	3457049	252855	3709905
K-12 BASIC PROGRAMS		**2767820**	**973750**	**75274**	**115798**	**78126**	**3694**	**4014465**	**2403802**	**6418268**	**459530**	**6877799**
PREK-3 W/ESE	111	475380	169356	12409	19090	12880	609	689726	376907	1066634	74626	1141261
4-8 W/ESE	112	497385	175975	13261	20400	13763	650	721437	412040	1133478	80287	1213765
ESE LEVEL IV	254	31292	11233	838	1290	870	41	45567	25545	71112	5048	76160
EXCEPTIONAL STUDENT		**1004059**	**356565**	**26509**	**40781**	**27514**	**1301**	**1456731**	**814493**	**2271224**	**159962**	**2431187**
ESOL	130	3178	1117	78	120	81	3	4578	2370	6949	469	7419
	ESOL	**3178**	**1117**	**78**	**120**	**81**	**3**	**4578**	**2370**	**6949**	**469**	**7419**
TOTAL FOR FEFP		**3775057**	**1331433**	**101862**	**156700**	**105722**	**5000**	**5475775**	**3220666**	**8696442**	**619963**	**9316405**
FOOD SERVICE												
TRANSPORTATION									542842		29798	

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	279015	6400 INSTR STAFF TRAINING	65556	7700 CENTRAL SERVICES	134996
6200 INSTRUCTIONAL MEDIA	212278	7300 SCHOOL ADMINISTRATION	652034	7900 OPERATION OF PLANT	1214676
6300 INSTR & CURR DEVLPMNT	218665	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	319047
				8200 ADMIN. TECH. SERVICES	1662
				6500 INSTR. TECH. SERVICES	122732

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		------ DIRECT					------					
				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	17243	6058	378	527	21		24229	36604	60834	1707	62542
BASIC 9-12	103	38756	13617	851	1186	47		54459	82215	136674	3839	140512
K-12 BASIC PROGRAMS		**56000**	**19676**	**1229**	**1714**	**68**		**78689**	**118820**	**197509**	**5546**	**203055**
4-8 W/ESE	112	6870	2414	150	210	8		9654	14587	24242	680	24922
9-12 W/ESE	113	13068	4591	286	400	15		18363	27721	46084	1294	47379
EXCEPTIONAL STUDENT		**19939**	**7005**	**437**	**610**	**24**		**28018**	**42308**	**70326**	**1974**	**72301**
TOTAL FOR FEFP		**75939**	**26682**	**1667**	**2325**	**92**		**106707**	**161128**	**267836**	**7521**	**275357**
FOOD SERVICE												
TRANSPORTATION									5571		738	

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	1136	6400 INSTR STAFF TRAINING	707	7700 CENTRAL SERVICES	1650
6200 INSTRUCTIONAL MEDIA	840	7300 SCHOOL ADMINISTRATION	11415	7900 OPERATION OF PLANT	131205
6300 INSTR & CURR DEVLPMNT	1920	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	10703
				8200 ADMIN. TECH. SERVICES	20
				6500 INSTR. TECH. SERVICES	1529

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

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

----- PROGRAM -----		------------- DIRECT					-------------					
				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	15	5	1490	14	26		1552	201	1754	198	1952
BASIC 4-8	102	70	25	6956	69	125		7247	939	8186	925	9112
BASIC 9-12	103	366	132	36271	362	655		37787	4900	42688	4825	47514
K-12 BASIC PROGRAMS		**451**	**162**	**44718**	**446**	**807**		**46587**	**6042**	**52630**	**5948**	**58579**
4-8 W/ESE	112	20	7	1987	19	35		2070	268	2339	264	2603
9-12 W/ESE	113	20	7	1987	19	35		2070	268	2339	264	2603
ESE LEVEL IV	254	10	3	993	9	17		1035	134	1169	132	1301
EXCEPTIONAL STUDENT		**50**	**18**	**4968**	**49**	**89**		**5176**	**671**	**5847**	**660**	**6508**
TOTAL FOR FEFP		**502**	**180**	**49687**	**496**	**897**		**51764**	**6713**	**58477**	**6609**	**65087**
FOOD SERVICE												
TRANSPORTATION									6965		922	

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	1136	6400 INSTR STAFF TRAINING	646	7700 CENTRAL SERVICES	1650
6200 INSTRUCTIONAL MEDIA	840	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	889	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	20
				6500 INSTR. TECH. SERVICES	1529

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 1

SCHOOL - 7023 EDGENUITY ** NON-DISTRICT FACILITY **

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
BASIC 4-8	102	15112	5328	160	23	21		20647	13985	34632	1234	35866
BASIC 9-12	103	71776	25306	779	114	104		98080	67697	165778	5974	171752
K-12 BASIC PROGRAMS		**86889**	**30634**	**940**	**138**	**126**		**118727**	**81682**	**200410**	**7208**	**207619**
PREK-3 W/ESE	111	5161	1813	15	16	14		7020	9573	16594	844	17439
4-8 W/ESE	112	16651	5875	219	32	29		22808	19074	41882	1683	43566
9-12 W/ESE	113	64221	22846	685	100	91		87946	59560	147506	5256	152763
EXCEPTIONAL STUDENT		**86034**	**30535**	**920**	**149**	**135**		**117775**	**88208**	**205984**	**7784**	**213768**
TOTAL FOR FEFP		**172923**	**61169**	**1860**	**287**	**261**		**236503**	**169891**	**406395**	**14993**	**421388**
FOOD SERVICE												
TRANSPORTATION									3398		450	

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	2577	6400 INSTR STAFF TRAINING	1466	7700 CENTRAL SERVICES	3742
6200 INSTRUCTIONAL MEDIA	1906	7300 SCHOOL ADMINISTRATION	35224	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	121457	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	47
				6500 INSTR. TECH. SERVICES	3469

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

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	11622	5000	13671	3096	631	6346	40369	29254	69623		69623
BASIC 4-8	102	39755	14830	17469	3956	807	8109	84928	37380	122309		122309
BASIC 9-12	103	40367	14431	9647	2184	445	4478	71555	20642	92138		92138
K-12 BASIC PROGRAMS		**91746**	**34261**	**40789**	**9237**	**1885**	**18934**	**196853**	**87277**	**284131**		**284131**
PREK-3 W/ESE	111	1455	626	1712	397	79	794	5056	3664	8720		8720
4-8 W/ESE	112	9794	3762	5703	1291	263	2647	23463	12204	35667		35667
9-12 W/ESE	113	9912	3616	3311	749	153	1537	19281	7086	26367		26367
EXCEPTIONAL STUDENT		**21162**	**8005**	**10727**	**2429**	**495**	**4979**	**47800**	**22954**	**70755**		**70755**
CAREER ED 9-12	300	1928	829	2268	513	104	1052	6697	4853	11550		11550
CAREER EDUCATION		**1928**	**829**	**2268**	**513**	**104**	**1052**	**6697**	**4853**	**11550**		**11550**
ESOL	130	356	132	147	33	6	68	744	316	1061		1061
	ESOL	**356**	**132**	**147**	**33**	**6**	**68**	**744**	**316**	**1061**		**1061**
TOTAL FOR FEFP		**115193**	**43228**	**53933**	**12213**	**2492**	**25035**	**252096**	**115401**	**367498**		**367498**
FOOD SERVICE									264762		5334	
TRANSPORTATION									327			

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	21278	6400 INSTR STAFF TRAINING	36147	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	1591	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	56384	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHOOL 3

FUND - 4

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	7498	3173	5536	3315	427	6971	26922	22032	48954		48954
BASIC 4-8	102	62516	22129	8222	4923	634	10353	108778	32721	141500		141500
BASIC 9-12	103	8898	3757	6491	3886	501	8173	31708	25831	57540		57540
K-12 BASIC PROGRAMS		**78913**	**29059**	**20250**	**12125**	**1563**	**25498**	**167409**	**80585**	**247995**		**247995**
PREK-3 W/ESE	111	1748	739	1290	772	99	1625	6276	5136	11413		11413
4-8 W/ESE	112	8221	2998	1851	1108	142	2331	16654	7369	24024		24024
9-12 W/ESE	113	2632	1114	1943	1163	150	2447	9451	7734	17185		17185
ESE LEVEL V	255	100	42	73	44	5	93	359	294	654		654
EXCEPTIONAL STUDENT		**12702**	**4894**	**5160**	**3089**	**398**	**6497**	**32742**	**20534**	**53277**		**53277**
CAREER ED 9-12	300	3232	1368	2386	1429	184	3005	11606	9498	21104		21104
CAREER EDUCATION		**3232**	**1368**	**2386**	**1429**	**184**	**3005**	**11606**	**9498**	**21104**		**21104**
TOTAL FOR FEFP		**94849**	**35321**	**27797**	**16643**	**2145**	**35001**	**211758**	**110618**	**322377**		**322377**
FOOD SERVICE									250037		4933	
TRANSPORTATION									302			

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	18368	6400 INSTR STAFF TRAINING	40844	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	1394	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	50011	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

SCHOOL - 3061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
BASIC 4-8	102	30255	11049	9902	1588	344	5080	58221	22063	80284		80284
BASIC 9-12	103	40484	14637	11413	1830	396	5855	74618	25430	100048		100048
K-12 BASIC PROGRAMS		**70740**	**25686**	**21316**	**3419**	**741**	**10936**	**132839**	**47493**	**180333**		**180333**
4-8 W/ESE	112	9846	3731	4919	789	171	2524	21982	10961	32944		32944
9-12 W/ESE	113	14046	5222	5757	923	200	2954	29104	12829	41933		41933
ESE LEVEL V	255	211	75	46	7	1	23	365	102	468		468
EXCEPTIONAL STUDENT		**24104**	**9029**	**10723**	**1720**	**372**	**5501**	**51453**	**23893**	**75346**		**75346**
CAREER ED 9-12	300	3012	1242	2758	442	95	1415	8967	6146	15114		15114
CAREER EDUCATION		**3012**	**1242**	**2758**	**442**	**95**	**1415**	**8967**	**6146**	**15114**		**15114**
TOTAL FOR FEFP		**97856**	**35958**	**34798**	**5582**	**1210**	**17853**	**193259**	**77534**	**270793**		**270793**
FOOD SERVICE									209366		4078	
TRANSPORTATION									250			

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	13530	6400 INSTR STAFF TRAINING	26050	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	1115	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	36838	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
BASIC PREK-3	101	70288	26416	8993	2731	717	8196	117344	39089	156433		156433
BASIC 4-8	102	21986	8649	4151	1261	331	3784	40163	18046	58209		58209
K-12 BASIC PROGRAMS		**92275**	**35065**	**13145**	**3992**	**1048**	**11980**	**157507**	**57135**	**214643**		**214643**
PREK-3 W/ESE	111	10224	4344	3049	926	243	2778	21566	13252	34819		34819
4-8 W/ESE	112	9318	3775	2138	649	170	1949	18002	9295	27298		27298
EXCEPTIONAL STUDENT		**19543**	**8119**	**5187**	**1575**	**413**	**4728**	**39568**	**22548**	**62117**		**62117**
TOTAL FOR FEFP		**111818**	**43185**	**18332**	**5568**	**1462**	**16708**	**197076**	**79684**	**276760**		**276760**
FOOD SERVICE									275801		3615	
TRANSPORTATION									6026			

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	14446	6400 INSTR STAFF TRAINING	25414	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	1083	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	38740	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

SCHOOL - 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	83245	30059	44514	17130	567	20546	196064	75050	271114		271114
K-12 BASIC PROGRAMS		**83245**	**30059**	**44514**	**17130**	**567**	**20546**	**196064**	**75050**	**271114**		**271114**
9-12 W/ESE	113	18095	6810	16351	6292	208	7547	55305	27568	82873		82873
ESE LEVEL V	255	40	16	63	24		29	174	106	280		280
EXCEPTIONAL STUDENT		**18135**	**6826**	**16414**	**6316**	**209**	**7576**	**55480**	**27674**	**83154**		**83154**
CAREER ED 9-12	300	3848	1552	5988	2304	76	2764	16535	10097	26633		26633
CAREER EDUCATION		**3848**	**1552**	**5988**	**2304**	**76**	**2764**	**16535**	**10097**	**26633**		**26633**
TOTAL FOR FEFP		**105230**	**38438**	**66917**	**25752**	**853**	**30887**	**268080**	**112821**	**380902**		**380902**
FOOD SERVICE									255255		6064	
TRANSPORTATION									371			

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	21621	6400 INSTR STAFF TRAINING	30581	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	1752	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	58867	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		------------------------------			DIRECT		------------------------------					
				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	86851	36446	23496	9321	1764	21959	179840	104627	284467		284467
BASIC 4-8	102	277546	102429	28008	11112	2102	26177	447376	124720	572097		572097
K-12 BASIC PROGRAMS		**364398**	**138875**	**51504**	**20433**	**3867**	**48137**	**627217**	**229347**	**856564**		**856564**
PREK-3 W/ESE	111	27741	11935	8491	3368	637	7936	60110	37810	97921		97921
4-8 W/ESE	112	43405	17418	9073	3599	681	8480	82658	40404	123063		123063
ESE LEVEL IV	254	1696	746	573	227	43	536	3824	2555	6380		6380
EXCEPTIONAL STUDENT		**72843**	**30100**	**18138**	**7196**	**1361**	**16952**	**146594**	**80770**	**227365**		**227365**
ESOL	130	145	65	53	21	4	49	338	238	576		576
	ESOL	**145**	**65**	**53**	**21**	**4**	**49**	**338**	**238**	**576**		**576**
TOTAL FOR FEFP		**437387**	**169041**	**69696**	**27651**	**5233**	**65139**	**774149**	**310356**	**1084506**		**1084506**
FOOD SERVICE									878680		15749	
TRANSPORTATION									965			

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	54910	6400 INSTR STAFF TRAINING	101589	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	4351	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	149504	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		----------	----------	----------	DIRECT	----------	----------					
CATEGORY	**NBR**	**SALARIES**	**BENEFITS**	**PURCHASED SERVICES**	**MATERIAL SUPPLIES**	**OTHER EXPENSES**	**CAPITAL OUTLAY**	**TOTAL DIRECT**	**SCHOOL INDIRECT**	**SCHOOL COST**	**DISTRICT INDIRECT**	**TOTAL**
BASIC 4-8	102			219	277		182	678	1720	2399		2399
BASIC 9-12	103			492	623		410	1525	3867	5393		5393
K-12 BASIC PROGRAMS				**711**	**900**		**592**	**2204**	**5588**	**7792**		**7792**
4-8 W/ESE	112			87	110		72	270	685	956		956
9-12 W/ESE	113			166	210		138	514	1304	1818		1818
EXCEPTIONAL STUDENT				**253**	**320**		**211**	**784**	**1989**	**2774**		**2774**
TOTAL FOR FEFP				**964**	**1220**		**803**	**2989**	**7578**	**10567**		**10567**
FOOD SERVICE									20326		390	
TRANSPORTATION									23			

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	684	6400 INSTR STAFF TRAINING	5004	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	26	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	1863	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

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

----- PROGRAM -----				---------	---------	DIRECT	---------	---------					
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			35	3		24	63	94	158		158
BASIC 4-8	102			166	18		112	297	442	739		739
BASIC 9-12	103			869	93		586	1550	2305	3855		3855
K-12 BASIC PROGRAMS				**1071**	**115**		**723**	**1910**	**2842**	**4753**		**4753**
4-8 W/ESE	112			47	5		32	84	126	211		211
9-12 W/ESE	113			47	5		32	84	126	211		211
ESE LEVEL IV	254			23	2		16	42	63	105		105
EXCEPTIONAL STUDENT				**119**	**12**		**80**	**212**	**315**	**528**		**528**
TOTAL FOR FEFP				**1190**	**128**		**803**	**2123**	**3158**	**5281**		**5281**
FOOD SERVICE									3552		487	
TRANSPORTATION									29			

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	684	6400 INSTR STAFF TRAINING	584	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	26	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	1863	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 4

SCHOOL - 7023 EDGENUITY ** NON-DISTRICT FACILITY **

		------------------------------------- DIRECT	-------------------------------------									
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	1766	854	68	24		150	2863	589	3453		3453
BASIC 9-12	103	8550	4135	330	116		726	13859	2854	16714		16714
K-12 BASIC PROGRAMS		**10317**	**4989**	**399**	**140**		**876**	**16722**	**3444**	**20167**		**20167**
4-8 W/ESE	112	2409	1165	93	32		204	3905	804	4709		4709
9-12 W/ESE	113	7523	3638	290	102		639	12193	2511	14705		14705
EXCEPTIONAL STUDENT		**9932**	**4803**	**384**	**135**		**843**	**16098**	**3316**	**19414**		**19414**
TOTAL FOR FEFP		**20249**	**9792**	**783**	**275**		**1720**	**32821**	**6760**	**39582**		**39582**
FOOD SERVICE									1733		237	
TRANSPORTATION									14			

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	1464	6400 INSTR STAFF TRAINING	1250	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	57	7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	3988	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM -----		-------------------------------	DIRECT	-------------------------------								
				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	1914	451	113	10580		10380	23439	936	24376	121	24498
BASIC 4-8	102	2445	576	145	13519		13264	29951	1196	31147	155	31303
BASIC 9-12	103	1350	318	80	7465		7325	16540	660	17201	86	17287
K-12 BASIC PROGRAMS		**5710**	**1345**	**338**	**31565**		**30970**	**69931**	**2794**	**72725**	**363**	**73089**
PREK-3 W/ESE	111	239	56	14	1325		1300	2935	117	3053	15	3068
4-8 W/ESE	112	798	188	47	4413		4330	9778	390	10169	50	10220
9-12 W/ESE	113	463	109	27	2562		2514	5677	226	5904	29	5934
EXCEPTIONAL STUDENT		**1501**	**353**	**89**	**8301**		**8145**	**18392**	**734**	**19127**	**95**	**19223**
CAREER ED 9-12	300	317	74	18	1755		1722	3888	155	4043	20	4064
CAREER EDUCATION		**317**	**74**	**18**	**1755**		**1722**	**3888**	**155**	**4043**	**20**	**4064**
ESOL	130	20	4	1	114		112	253	10	263	1	264
ESOL		**20**	**4**	**1**	**114**		**112**	**253**	**10**	**263**	**1**	**264**
TOTAL FOR FEFP		**7550**	**1779**	**447**	**41737**		**40950**	**92465**	**3694**	**96160**	**481**	**96641**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	814	7700 CENTRAL SERVICES	2303
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	576

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0041 BETHLEHEM HIGH SCHOOL

----- PROGRAM -----		---------- DIRECT						----------					
				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	2291	539	79	8309		1489	12709	124851	137560	85	137645
BASIC 4-8	102	3402	801	117	12340		2212	18875	195125	214000	126	214126
BASIC 9-12	103	2686	633	92	9742		1746	14900	200718	215619	99	215718
K-12 BASIC PROGRAMS		**8379**	**1974**	**289**	**30393**		**5448**	**46485**	**520694**	**567180**	**310**	**567490**
PREK-3 W/ESE	111	534	125	18	1937		347	2962	26455	29418	19	29438
4-8 W/ESE	112	766	180	26	2779		498	4250	41266	45517	28	45545
9-12 W/ESE	113	804	189	27	2917		522	4461	48596	53057	29	53087
ESE LEVEL V	255	30	7	1	111		19	169	1711	1881	1	1882
EXCEPTIONAL STUDENT		**2135**	**503**	**73**	**7744**		**1388**	**11845**	**118030**	**129875**	**79**	**129954**
CAREER ED 9-12	300	987	232	34	3582		642	5478	56935	62414	36	62451
CAREER EDUCATION		**987**	**232**	**34**	**3582**		**642**	**5478**	**56935**	**62414**	**36**	**62451**
TOTAL FOR FEFP		**11502**	**2710**	**397**	**41720**		**7478**	**63809**	**695660**	**759469**	**426**	**759896**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	722	7700 CENTRAL SERVICES	2043
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	692383
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	510

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0061 PONCE DE LEON HIGH SCHOOL

----- PROGRAM -----				DIRECT								
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	1403	330	83	11432		1139	14389	714	15104	89	15193
BASIC 9-12	103	1617	381	95	13176		1313	16585	823	17408	103	17511
K-12 BASIC PROGRAMS		**3021**	**712**	**179**	**24609**		**2453**	**30975**	**1537**	**32513**	**192**	**32705**
4-8 W/ESE	112	697	164	41	5679		566	7149	354	7503	44	7548
9-12 W/ESE	113	816	192	48	6647		662	8367	415	8782	52	8834
ESE LEVEL V	255	6	1		53		5	66	3	70		70
EXCEPTIONAL STUDENT		**1520**	**358**	**90**	**12380**		**1234**	**15583**	**773**	**16356**	**96**	**16453**
CAREER ED 9-12	300	391	92	23	3185		317	4009	198	4208	24	4232
CAREER EDUCATION		**391**	**92**	**23**	**3185**		**317**	**4009**	**198**	**4208**	**24**	**4232**
TOTAL FOR FEFP		**4933**	**1162**	**292**	**40174**		**4005**	**50567**	**2510**	**53077**	**314**	**53392**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	532	7700 CENTRAL SERVICES	1505
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	96	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	376

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM -----		------------------------------ DIRECT						------------------------------				
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	2544	599	150	1714		5440	10450	1245	11695	162	11858
BASIC 4-8	102	1174	276	69	791		2511	4824	574	5399	74	5474
K-12 BASIC PROGRAMS		**3719**	**876**	**220**	**2505**		**7952**	**15275**	**1820**	**17095**	**237**	**17332**
PREK-3 W/ESE	111	862	203	51	581		1844	3543	422	3965	54	4020
4-8 W/ESE	112	605	142	35	407		1293	2485	296	2781	38	2820
EXCEPTIONAL STUDENT		**1468**	**345**	**87**	**988**		**3138**	**6028**	**718**	**6746**	**93**	**6840**
TOTAL FOR FEFP		**5187**	**1222**	**307**	**3494**		**11091**	**21303**	**2538**	**23842**	**330**	**24172**
FOOD SERVICE									122			
TRANSPORTATION												

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	559	7700 CENTRAL SERVICES	1582
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	395

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0261 HOLMES COUNTY HIGH SCHOOL

		DIRECT											
----- PROGRAM -----				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 9-12	103	5853	1379	310	9439		2855	19838	2711	22549	334	22883
K-12 BASIC PROGRAMS		**5853**	**1379**	**310**	**9439**		**2855**	**19838**	**2711**	**22549**	**334**	**22883**
9-12 W/ESE	113	2150	506	114	3467		1048	7287	995	8283	122	8405
ESE LEVEL V	255	8	1		13		4	28	3	32		32
EXCEPTIONAL STUDENT		**2158**	**508**	**114**	**3480**		**1052**	**7315**	**999**	**8315**	**123**	**8438**
CAREER ED 9-12	300	787	185	41	1269		384	2669	364	3033	44	3078
CAREER EDUCATION		**787**	**185**	**41**	**1269**		**384**	**2669**	**364**	**3033**	**44**	**3078**
TOTAL FOR FEFP		**8799**	**2073**	**467**	**14189**		**4292**	**29823**	**4075**	**33898**	**502**	**34401**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	850	7700 CENTRAL SERVICES	2405
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION	217	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	601

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0262 BONIFAY K8

----- PROGRAM -----		---- DIRECT ----											
				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	6749	1590	400	5171		9451	23362	3549	26911	430	27341
BASIC 4-8	102	8045	1895	477	6164		11266	27849	4231	32080	512	32592
K-12 BASIC PROGRAMS		**14794**	**3486**	**877**	**11335**		**20717**	**51211**	**7780**	**58992**	**942**	**59934**
PREK-3 W/ESE	111	2439	574	144	1868		3415	8442	1282	9725	155	9881
4-8 W/ESE	112	2606	614	154	1997		3649	9021	1370	10392	166	10558
ESE LEVEL IV	254	164	38	9	126		230	570	86	657	10	667
EXCEPTIONAL STUDENT		**5210**	**1227**	**308**	**3992**		**7296**	**18035**	**2740**	**20775**	**332**	**21107**
ESOL	130	15	3		11		21	53	8	61		62
	ESOL	**15**	**3**		**11**		**21**	**53**	**8**	**61**		**62**
TOTAL FOR FEFP		**20020**	**4718**	**1187**	**15339**		**28034**	**69300**	**10528**	**79829**	**1275**	**81104**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	2892	7700 CENTRAL SERVICES	6108
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	1527

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

----- PROGRAM -----		------------------------------ DIRECT	------------------------------										
				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102	56	13	3	38		265	377	27	405	3	408
BASIC 9-12	103	127	30	7	85		597	848	62	910	8	918
K-12 BASIC PROGRAMS		**184**	**43**	**10**	**123**		**863**	**1225**	**90**	**1315**	**11**	**1327**
4-8 W/ESE	112	22	5	1	15		105	150	11	161	1	162
9-12 W/ESE	113	42	10	2	28		201	285	21	307	2	309
EXCEPTIONAL STUDENT		**65**	**15**	**3**	**44**		**307**	**436**	**32**	**468**	**4**	**472**
TOTAL FOR FEFP		**249**	**58**	**14**	**168**		**1170**	**1661**	**122**	**1783**	**15**	**1799**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	26	7700 CENTRAL SERVICES	76
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	19

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

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

----- PROGRAM -----		DIRECT										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	7	1		5			14	3	18		19
BASIC 4-8	102	34	8	2	23			69	17	86	2	88
K-12 BASIC PROGRAMS		**42**	**9**	**2**	**28**			**84**	**20**	**105**	**2**	**107**
4-8 W/ESE	112	9	2		6			19	4	24		25
9-12 W/ESE	113	9	2		6			19	4	24		25
ESE LEVEL IV	254	4	1		3			9	2	12		12
EXCEPTIONAL STUDENT		**24**	**5**	**1**	**16**			**49**	**12**	**61**	**1**	**63**
TOTAL FOR FEFP		**67**	**15**	**3**	**45**		**1**	**133**	**32**	**166**	**4**	**171**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	7	7700 CENTRAL SERVICES	20
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	5

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 9

SCHOOL - 7023 EDGENUITY ** NON-DISTRICT FACILITY **

----- PROGRAM -----		DIRECT										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC 4-8	102	46	10	2	31			92	22	115	2	118
BASIC 9-12	103	225	53	13	151		4	448	110	558	14	572
K-12 BASIC PROGRAMS		**272**	**64**	**16**	**183**		**4**	**540**	**133**	**673**	**17**	**691**
4-8 W/ESE	112	63	14	3	42		1	126	31	157	4	161
9-12 W/ESE	113	198	46	11	133		3	394	97	491	12	503
EXCEPTIONAL STUDENT		**261**	**61**	**15**	**176**		**4**	**520**	**128**	**648**	**16**	**665**
TOTAL FOR FEFP		**534**	**125**	**31**	**359**		**9**	**1061**	**261**	**1322**	**34**	**1356**

FOOD SERVICE

TRANSPORTATION

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

6100 PUPIL PERSONNEL		6400 INSTR STAFF TRAINING	57	7700 CENTRAL SERVICES	162
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	40

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

SCHOOL - 0031 POPLAR SPRINGS SCHOOL

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		----- DIRECT -----										
BASIC PREK-3	101				4			4	355	359		359
BASIC 4-8	102				5			5	454	459		459
BASIC 9-12	103				2			2	251	253		253
K-12 BASIC PROGRAMS					**12**			**12**	**1061**	**1073**		**1073**
PREK-3 W/ESE	111								44	45		45
4-8 W/ESE	112				1			1	148	150		150
9-12 W/ESE	113								86	87		87
EXCEPTIONAL STUDENT					**3**			**3**	**279**	**282**		**282**
CAREER ED 9-12	300								59	59		59
CAREER EDUCATION									**59**	**59**		**59**
ESOL	130								3	3		3
	ESOL								**3**	**3**		**3**
TOTAL FOR FEFP					**15**			**15**	**1403**	**1419**		**1419**

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	35	6400 INSTR STAFF TRAINING	1368	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

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				2			2	43	46		46
BASIC 4-8	102				4			4	64	68		68
BASIC 9-12	103				3			3	51	54		54
K-12 BASIC PROGRAMS					**10**			**10**	**159**	**169**		**169**
PREK-3 W/ESE	111								10	10		10
4-8 W/ESE	112								14	15		15
9-12 W/ESE	113								15	16		16
ESE LEVEL V	255											
EXCEPTIONAL STUDENT					**2**			**2**	**40**	**43**		**43**
CAREER ED 9-12	300				1			1	18	20		20
CAREER EDUCATION					**1**			**1**	**18**	**20**		**20**
TOTAL FOR FEFP					**14**			**14**	**218**	**233**		**233**
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	31	6400 INSTR STAFF TRAINING	187	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

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				2			2	45	48		48
BASIC 9-12	103				3			3	52	56		56
K-12 BASIC PROGRAMS					**6**			**6**	**98**	**105**		**105**
4-8 W/ESE	112				1			1	22	24		24
9-12 W/ESE	113				1			1	26	28		28
ESE LEVEL V	255											
EXCEPTIONAL STUDENT					**3**			**3**	**49**	**52**		**52**
CAREER ED 9-12	300								12	13		13
CAREER EDUCATION									**12**	**13**		**13**
TOTAL FOR FEFP					**10**			**10**	**161**	**171**		**171**
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	23	6400 INSTR STAFF TRAINING	137	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

SCHOOL - 0111 PONCE DE LEON ELEMENTARY

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		---------- DIRECT ----------										
BASIC PREK-3	101				5			5	83	88		88
BASIC 4-8	102				2			2	38	40		40
K-12 BASIC PROGRAMS					**7**			**7**	**121**	**129**		**129**
PREK-3 W/ESE	111				1			1	28	30		30
4-8 W/ESE	112				1			1	19	21		21
EXCEPTIONAL STUDENT					**3**			**3**	**47**	**51**		**51**
TOTAL FOR FEFP					**10**			**10**	**169**	**180**		**180**

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	24	6400 INSTR STAFF TRAINING	145	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

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				11			11	171	182		182
K-12 BASIC PROGRAMS					**11**			**11**	**171**	**182**		**182**
9-12 W/ESE	113				4			4	62	67		67
ESE LEVEL V	255											
EXCEPTIONAL STUDENT					**4**			**4**	**63**	**67**		**67**
CAREER ED 9-12	300				1			1	23	24		24
CAREER EDUCATION					**1**			**1**	**23**	**24**		**24**
TOTAL FOR FEFP					**16**			**16**	**257**	**274**		**274**

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	37	6400 INSTR STAFF TRAINING	220	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

SCHOOL - 0262 BONIFAY K8

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
BASIC PREK-3	101				14			14	220	234		234
BASIC 4-8	102				17			17	263	280		280
K-12 BASIC PROGRAMS					**31**			**31**	**483**	**514**		**514**
PREK-3 W/ESE	111				5			5	79	84		84
4-8 W/ESE	112				5			5	85	90		90
ESE LEVEL IV	254								5	5		5
EXCEPTIONAL STUDENT					**11**			**11**	**170**	**181**		**181**
ESOL	130											
	ESOL											
TOTAL FOR FEFP					**42**			**42**	**654**	**696**		**696**

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	94	6400 INSTR STAFF TRAINING	559	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

SCHOOL - 0471 GRADUATION ASSISTANCE PROGRAM

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

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

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

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

----- PROGRAM -----		------	------	------ DIRECT	------	------	------	------				
				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC PREK-3	101											
BASIC 4-8	102								1	1		1
BASIC 9-12	103								5	6		6
K-12 BASIC PROGRAMS									**7**	**7**		**7**
4-8 W/ESE	112											
9-12 W/ESE	113											
ESE LEVEL IV	254											
EXCEPTIONAL STUDENT												
TOTAL FOR FEFP									**8**	**8**		**8**

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

SCHOOL PROGRAM COST REPORTS
SCHEDULE 3

FUND - 10

SCHOOL - 7023 EDGENUITY ** NON-DISTRICT FACILITY **

----- PROGRAM -----		------ DIRECT										
				PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
BASIC 4-8	102								1	1		1
BASIC 9-12	103								7	7		7
K-12 BASIC PROGRAMS									**8**	**9**		**9**
4-8 W/ESE	112								2	2		2
9-12 W/ESE	113								6	6		6
EXCEPTIONAL STUDENT									**8**	**9**		**9**
TOTAL FOR FEFP					**1**			**1**	**17**	**18**		**18**

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	2	6400 INSTR STAFF TRAINING	14	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	
				6500 INSTR. TECH. SERVICES	

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

DISTRICT AGGREGATE PROGRAM COST REPORT

SCHEDULE 4

FUND - 1

SCHOOL - 0000 PAEC - Holmes County, FL

----- PROGRAM -----		----	----	---- DIRECT	----	----	----	----				
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	2514709	883971	82390	82343	84759	3891	3651965	2311884	5963849	393475	6357324
BASIC 4-8	102	2742782	964671	108222	103676	100835	5366	4025554	3055430	7080985	493884	7574870
BASIC 9-12	103	1950087	684077	133361	100516	107384	2944	2978371	2505132	5483503	359491	5842995
K-12 BASIC PROGRAMS		**7207579**	**2532620**	**323974**	**286535**	**292979**	**12201**	**10655891**	**7872447**	**18528339**	**1246851**	**19775190**
PREK-3 W/ESE	111	772820	274421	22597	26003	25071	1102	1122016	694486	1816503	119890	1936393
4-8 W/ESE	112	1021915	361780	36594	35494	36241	1465	1493490	963901	2457392	163071	2620463
9-12 W/ESE	113	813297	287467	38449	37739	40620	937	1218500	832179	2050680	126818	2177498
ESE LEVEL IV	254	31302	11236	1832	1300	888	41	46602	25679	72281	5180	77462
ESE LEVEL V	255	6604	2272	269	240	261	27	9676	6891	16568	1021	17589
EXCEPTIONAL STUDENT		**2645930**	**937178**	**99742**	**100778**	**103083**	**3573**	**3890287**	**2523138**	**6413425**	**415981**	**6829407**
CAREER ED 9-12	300	402206	138123	18509	17239	19284	974	596337	376491	972828	62048	1034877
CAREER EDUCATION		**402206**	**138123**	**18509**	**17239**	**19284**	**974**	**596337**	**376491**	**972828**	**62048**	**1034877**
ESOL	130	6981	2457	304	240	267	5	10257	5779	16037	1111	17148
	ESOL	**6981**	**2457**	**304**	**240**	**267**	**5**	**10257**	**5779**	**16037**	**1111**	**17148**
TOTAL FOR FEFP		**10262697**	**3610379**	**442531**	**404793**	**415615**	**16756**	**15152774**	**10777857**	**25930631**	**1725992**	**27656624**
FOOD SERVICE												
TRANSPORTATION									1434258		77371	

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL		7100 BOARD OF EDUCATION	483198	7700 CENTRAL SERVICES	71182
6200 INSTRUCTIONAL MEDIA		7200 GENERAL ADMINISTRATIO	399379	7900 OPERATION OF PLANT	232878
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	80131
6400 INSTR STAFF TRAINING		7500 FISCAL SERVICES	459223	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
237364	292679		61	231328			29919686	29919686	

DISTRICT AGGREGATE PROGRAM COST REPORT

SCHEDULE 4

FUND - 4

SCHOOL - 0000 PAEC - Holmes County, FL

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		------- DIRECT	-------	-------	-------	-------	-------	-------				
BASIC PREK-3	101	176262	71037	51733	18468	3540	43498	364540	195097	559637		559637
BASIC 4-8	102	433827	159940	68209	23160	4220	53949	743308	237685	980993		980993
BASIC 9-12	103	181547	67020	73759	25866	1911	40777	390882	155983	546866		546866
K-12 BASIC PROGRAMS		**791637**	**297997**	**193701**	**67495**	**9673**	**138225**	**1498730**	**588766**	**2087497**		**2087497**
PREK-3 W/ESE	111	41170	17646	14543	5455	1059	13135	93010	59864	152874		152874
4-8 W/ESE	112	82996	32851	23915	7587	1429	18242	167022	81851	248874		248874
9-12 W/ESE	113	52209	20402	27869	9447	711	15295	125935	59160	185096		185096
ESE LEVEL IV	254	1696	746	597	230	43	552	3867	2618	6485		6485
ESE LEVEL V	255	352	134	183	75	8	145	899	503	1403		1403
EXCEPTIONAL STUDENT		**178425**	**71780**	**67109**	**22796**	**3252**	**47371**	**390735**	**203998**	**594734**		**594734**
CAREER ED 9-12	300	12022	4992	13402	4690	461	8237	43806	30595	74401		74401
CAREER EDUCATION		**12022**	**4992**	**13402**	**4690**	**461**	**8237**	**43806**	**30595**	**74401**		**74401**
ESOL	130	501	197	201	54	10	118	1083	554	1638		1638
ESOL		**501**	**197**	**201**	**54**	**10**	**118**	**1083**	**554**	**1638**		**1638**
TOTAL FOR FEFP		**982585**	**374967**	**274415**	**95036**	**13397**	**193953**	**1934356**	**823915**	**2758271**		**2758271**
FOOD SERVICE									2159516		40893	
TRANSPORTATION									8311			

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

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

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

OTHER INSTRUCT	PRE-K	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
229559					2862		5199415	5199415	

DISTRICT AGGREGATE PROGRAM COST REPORT

SCHEDULE 4

FUND - 9

SCHOOL - 0000 PAEC - Holmes County, FL

----- PROGRAM -----		----------	----------	---------- DIRECT	----------	----------	----------					
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
BASIC PREK-3	101	13506	3182	744	25780		26762	69976	130586	200563	799	201363
BASIC 4-8	102	16610	3914	900	44341		30661	96429	201909	298339	967	299306
BASIC 9-12	103	11861	2795	600	40062		13842	69161	205086	274247	645	274893
K-12 BASIC PROGRAMS		**41978**	**9892**	**2245**	**110184**		**71266**	**235567**	**537582**	**773150**	**2413**	**775563**
PREK-3 W/ESE	111	4075	960	228	5712		6907	17884	28278	46162	245	46408
4-8 W/ESE	112	5569	1312	311	15342		10446	32982	43725	76708	334	77042
9-12 W/ESE	113	4485	1057	232	15763		4954	26493	50357	76851	250	77101
ESE LEVEL IV	254	169	40	10	129		230	580	89	669	10	680
ESE LEVEL V	255	45	10	1	177		29	264	1719	1984	2	1986
EXCEPTIONAL STUDENT		**14346**	**3380**	**784**	**37126**		**22568**	**78206**	**124169**	**202375**	**843**	**203219**
CAREER ED 9-12	300	2483	585	117	9792		3066	16045	57654	73700	126	73826
CAREER EDUCATION		**2483**	**585**	**117**	**9792**		**3066**	**16045**	**57654**	**73700**	**126**	**73826**
ESOL	130	36	8	2	126		133	306	18	324	2	327
ESOL		**36**	**8**	**2**	**126**		**133**	**306**	**18**	**324**	**2**	**327**
TOTAL FOR FEFP		**58844**	**13867**	**3149**	**157229**		**97035**	**330126**	**719424**	**1049551**	**3385**	**1052936**
FOOD SERVICE									122			
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	3385	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES		8200 ADMIN. TECH. SERVICES	
			6500 INSTR. TECH. SERVICES	

----------	----------	RECONCILIATION TO ANNUAL FINANCIAL REPORT					----------		
OTHER INSTRUCT	PRE-K	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
							1053059	1053059	

DISTRICT AGGREGATE PROGRAM COST REPORT

SCHEDULE 4

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

----- PROGRAM ----- CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
		DIRECT										
BASIC PREK-3	101				26			26	703	730		730
BASIC 4-8	102				32			32	871	903		903
BASIC 9-12	103				21			21	544	565		565
K-12 BASIC PROGRAMS					**80**			**80**	**2118**	**2199**		**2199**
PREK-3 W/ESE	111				8			8	162	170		170
4-8 W/ESE	112				11			11	293	305		305
9-12 W/ESE	113				8			8	199	207		207
ESE LEVEL IV	254								5	5		5
ESE LEVEL V	255								1	1		1
EXCEPTIONAL STUDENT					**27**			**27**	**662**	**690**		**690**
CAREER ED 9-12	300				4			4	113	117		117
CAREER EDUCATION					**4**			**4**	**113**	**117**		**117**
ESOL	130								4	4		4
ESOL									**4**	**4**		**4**
TOTAL FOR FEFP					**112**			**112**	**2899**	**3012**		**3012**
FOOD SERVICE												
TRANSPORTATION												

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

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

RECONCILIATION TO ANNUAL FINANCIAL REPORT

OTHER INSTRUCT	PRE-K	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE
							3012	3012	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Holmes County District School Board
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	20002	$ 480,287.77
National School Lunch Program (4)	10.555	20001, 20003	1,530,383.50
Total Child Nutrition Cluster			2,010,671.27
Special Education Cluster			
United States Department of Education:			
Florida Department of Education			
Special Education - Grants to States	84.027	263	825,386.91
Special Education - Preschool Grants	84.173	267	36,706.99
Total Special Education Cluster			862,093.90
Not Clustered			
United States Department of Defense			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	73,202.25
United States Department of Education			
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212, 226	1,421,357.90
Career and Technical Education - Basic Grants to States	84.048	161	82,636.19
Rural Education	84.358	110	112,778.86
Supporting Effective Instruction State Grants	84.367	224	167,809.90
Student Support and Academic Enrichment Program	84.424	241	88,068.38
Education Stabilization Fund			
American Rescue Plan - ESSER	84.425U	121	1,053,059.47
American Rescue Plan - Homeless Children and Youth	84.425W	122	3,012.21
Total United States Department of Education			2,928,722.91
Total Expenditures of Federal Awards			$ 5,874,690.33

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, 2025. 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 $190,107.94 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

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