

# Holmes County School Board

## Budget Report

2010-2011

HOLMES COUNTY SCHOOL BOARD  
DISTRICT SUMMARY BUDGET  
SUMMARY SHEET  
Fiscal Year 2010-11

PART I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

Current Year Gross Taxable Value. . . . . 470,882,389

B. Millage Levies on Nonexempt Property

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.472	0.000	5.472
2. Prior Period Funding Adjustment Millage	0.015	0.000	0.015
3. Current Operating Discretionary Tax	0.748	0.000	0.748
4. Critical Operating Needs	0.250	0.000	0.250
4. Interest and Sinking Tax	0.000	0.000	0.000
TOTAL MILLS	6.485	0.000	6.485

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
GENERAL FUND  
Fiscal Year 2010-11

ESTIMATED REVENUES	<u>Acct No</u>	<u>Budget Amount</u>
Federal Direct		
Federal Impact	3121	
Reserve Officers Training Corps (ROTC)	3191	95,000
Total Federal		<u>95,000</u>
 STATE		
Florida Education Finance Program	3310	15,169,243
CO&DS Withheld for Administrative Expense	3323	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction/Operating Funds	3355	3,261,530
School Recognition Funds	3361	136,199
Voluntary PreKindergarten Program	3372	140,000
Miscellaneous State	—	5,000
Total State	3300	<u>18,711,972</u>
 LOCAL		
District School Taxes	3411	2,931,525
Interest	3430	42,000
Federal Indirect Cost Rate	3494	125,000
Miscellaneous Local Sources	—	268,906
Total Local	3400	<u>3,367,431</u>
Total Estimated Revenues	3000	<u>22,174,403</u>
 TRANSFERS IN		
From Debt Service	3620	
From Capital Projects	3630	300,000
From Internal Service Funds	3670	
Total Transfers In		<u>300,000</u>
Total Estimated Revenue and Transfers		22,474,403
Fund Balance July 1, 2010	2800	<u>1,895,185</u>
Total Estimated Revenue, Transfers and Fund Balance		<u><u>24,369,588</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
GENERAL FUND  
Fiscal Year 2010-11

APPROPRIATIONS		100	200	300	400	500	600	700	
Function/Object	Acct. Code	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instructional Services	5000	12,399,516	8,957,531	2,523,463	344,958		466,679	30,009	76,876
Pupil Personnel Services	6100	555,131	393,417	106,163	55,000		551		
Instructional Media Services	6200	617,680	443,411	122,860	11,339		22,070	16,000	2,000
Instructional & Curriculum Services	6300	204,083	152,308	46,775	5,000				
Instructional Staff Training	6400	214,005	160,142	51,962	1,901				
Instruction Related Technology	6500	119,091	85,214	30,672			459	2,746	
Board of Education	7100	186,852	133,535	43,317					10,000
General Administration	7200	180,355	136,942	32,713	600		300		9,800
School Administration	7300	1,746,492	1,319,713	415,315	5,401		4,459	1,053	551
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	306,180	200,608	55,672	30,100		4,500	6,000	9,300
Food Service	7600	0							
Central Services	7700	636,539	423,360	111,679	84,900		7,800		8,800
Pupil Transportation Services	7800	1,402,140	688,063	291,477	15,600	230,000	123,000	26,000	28,000
Operation of Plant	7900	2,643,930	470,658	345,527	797,707	935,000	88,287	551	6,200
Maintenance of Plant	8100	830,978	281,367	81,780	331,740		123,091	10,000	3,000
Community Services	9100	0							
Debt Service	9200								
<b>TOTAL</b>	<b>0000</b>	<b>22,042,972</b>	<b>13,846,269</b>	<b>4,259,375</b>	<b>1,684,246</b>	<b>1,165,000</b>	<b>841,196</b>	<b>92,359</b>	<b>154,527</b>
Transfers									
To Special Revenue Funds	940	135,000							
Unassigned Fund Balance June 30, 2011	2750	2,191,616							
<b>Total Appropriations, Transfers, and Fund Balance</b>		<b>24,369,588</b>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FOOD SERVICE  
Fiscal Year 2010-11

ESTIMATED REVENUES

	Acct No	Amount
Federal Through State		
National School Lunch Act	3260	1,014,825
USDA Donated Food	3265	55,000
Miscellaneous		
Total Federal Through State	3200	<u>1,069,825</u>
State		
School Breakfast Supplement	3337	8,500
School Lunch Supplement	3338	15,053
Miscellaneous	3390	
Total State		<u>23,553</u>
Local		
Interest	3430	
Food Service	3450	376,064
Miscellaneous	3490	
Total Local	3400	<u>376,064</u>
Total Revenues	3000	<u>1,469,442</u>
INCOMING TRANSFERS		
From General Fund	3610	135,000
Fund Balance July 1, 2010	2800	315,108
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,919,550</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FOOD SERVICE  
Fiscal Year 2010-11

APPROPRIATIONS

	Acct No	
Food Service (Function 7600)		
Salaries	100	487,468
Employee Benefits	200	188,382
Purchased Services	300	6,401
Energy Services	400	
Material and Supplies	500	988,826
Capital Outlay	600	8,133
Other Expenses	700	15,355
		1,694,565
 Total Appropriations		 1,694,565
 Unassigned Fund Balances June 30, 2011	 2700	 224,985
		1,919,550
 Total Appropriations and Fund Fund Balances		 <u><u>1,919,550</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUND - OTHER  
Fiscal Year 2010-11

ESTIMATED REVENUES

	Acct No	Amount
Federal Direct:		
Job Training Partnership Act (JTPA)	3170	<u>                    </u>
Federal Through State:		
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	775,427
Elementary and Secondary Education Act, Title I	3240	780,000
Elementary and Secondary Education Act, Title VI	3270	
Other Federal Through State	3290	<u>2,089,868</u>
Total Federal Through State	3200	<u>3,645,295</u>
Total Revenues	3000	3,645,295
Fund Balance July 1, 2010	2800	<u>0</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>3,645,295</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - OTHER  
Fiscal Year 2010-11

APPROPRIATIONS		100	200	300	400	500	600	700	
Function/Object	Acct. Code	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instructional Services	5000	2,788,525	1,189,254	311,331	445,862		194,907	579,961	67,210
Pupil Personnel Services	6100	96,991	65,848	16,129	2,349		12,410		255
Instructional Media Services	6200	39,366	5,288	917	6,016		1,575	25,000	570
Instructional & Curriculum Services	6300	244,449	163,658	36,707	21,927		3,926	18,231	
Instructional Staff Training	6400	117,479	70,388	15,279	24,982	78	2,654		4,098
Instruction Related Technology	6500	44,170	30,312	7,490	2,850			3,518	
Board of Education	7100	0							
General Administration	7200	113,551			1,323	151			112,077
School Administration	7300	0							
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	0							
Food Service	7600	0							
Central Services	7700	6,959			1,080				5,879
Pupil Transportation Services	7800	85,557	9,678	2,289	26,402			43,456	3,732
Operation of Plant	7900	83,082		5,904					77,178
Maintenance of Plant	8100	25,166		1,764	339				23,063
Community Services	9100	0							
<b>TOTAL</b>		<b>3,645,295</b>	<b>1,534,426</b>	<b>397,810</b>	<b>533,130</b>	<b>229</b>	<b>215,472</b>	<b>670,166</b>	<b>294,062</b>
Total Appropriations and Transfers		3,645,295							
Fund Balance									
June 30, 2011	2700	0							
Total Appropriations, Transfers, and Fund Balance		<u>3,645,295</u>							



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUND - FISCAL STABILIZATION FUND 431  
Fiscal Year 2010-11

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Direct:		
Job Training Partnership Act (JTPA)	3170	<u>          </u>
Federal Through State:		
State Fiscal Stabilization Funds - K-12	3210	<u>960,241</u>
Total Federal Through State	3200	<u>960,241</u>
Total Revenues	3000	960,241
Fund Balance July 1, 2010	2800	<u>          0</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>960,241</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FISCAL STABILIZATION FUND 431  
Fiscal Year 2010-11

APPROPRIATIONS		100	200	300	400	500	600	700	
Function/Object	Acct. Code	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instructional Services	5000	960,241	738,000	222,241					
Pupil Personnel Services	6100	0							
Instructional Media Services	6200	0							
Instructional & Curriculum Services	6300	0							
Instructional Staff Training	6400	0							
Instruction Related Technology	6500	0							
Board of Education	7100	0							
General Administration	7200	0							
School Administration	7300	0							
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	0							
Food Service	7600	0							
Central Services	7700	0							
Pupil Transportation Services	7800	0							
Operation of Plant	7900	0							
Maintenance of Plant	8100	0							
Community Services	9100	0							
<b>TOTAL</b>		<b>960,241</b>	<b>738,000</b>	<b>222,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance									
June 30, 2011	2700	0							
Total Appropriations, Transfers, and Fund Balance		<u>960,241</u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
DEBT SERVICE FUNDS  
Fiscal Year 2010-11

Account Title	Acct. Code	Total Amount	Combined SBE/COBI Funds	Other (220)
<b>ESTIMATED REVENUES</b>				
State Sources:				
CO&DS Withheld For SBE/COBI				
Bonds	3322	84,888	84,888	
Racing Commission Funds	3341	209,250		209,250
<b>Total State Sources</b>		<b>294,138</b>	<b>84,888</b>	<b>209,250</b>
Local Sources:				
Interest	3430	19,500		19,500
<b>Total Estimated Revenues</b>		<b>313,638</b>	<b>84,888</b>	<b>228,750</b>
 Fund Balances July 1, 2010	 2800	 932,470	 18,995	 913,475
<b>Total Estimated Revenues and Fund Balances</b>		<b>1,246,108</b>	<b>103,883</b>	<b>1,142,225</b>
 <b>APPROPRIATIONS</b>				
Redemption Of Principal	710	147,165	50,000	97,165
Interest	720	68,673	37,975	30,698
Dues And Fees	730	0		
<b>Total Appropriations</b>		<b>215,838</b>	<b>87,975</b>	<b>127,863</b>
 Transfers				
To Internal Service	910	125,000		125,000
<b>Total Transfers</b>		<b>125,000</b>	<b>0</b>	<b>125,000</b>
 Restricted Fund Balance June 30, 2011	 2720	 15,908	 15,908	
Assigned Fund Balance June 30, 2011	2740	877,038		877,038
Unassigned Fund Balances June 30, 2011	2750	12,324		12,324
<b>Total Ending Fund Balances</b>		<b>905,270</b>	<b>15,908</b>	<b>889,362</b>
<b>Total Appropriations, Transfers, and Fund Balances</b>		<b>1,246,108</b>	<b>103,883</b>	<b>1,142,225</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
CAPITAL PROJECTS FUNDS  
Fiscal Year 2010-11

ESTIMATED REVENUES	Acct. Code	Total Amount	(340) Public Education Capital Outlay	(360) Capital Outlay & Debt Service	(370) Capital Improve Section 1011.71(2)	(390) Other
<b>State Sources</b>						
CO&DS Distributed To District	3321	26,510		26,510		
Public Education Capital Outlay	3391	70,724	70,724			
<b>Total State Sources</b>		<b>97,234</b>	<b>70,724</b>	<b>26,510</b>	<b>0</b>	<b>0</b>
<b>Local Sources</b>						
District Local Capital Improvement Tax	3413					
Interest Including Profit on Investments	3430	18,001	9,911	902	6,815	373
<b>Total Local Sources</b>		<b>18,001</b>	<b>9,911</b>	<b>902</b>	<b>6,815</b>	<b>373</b>
Fund Balances July 1, 2010	2800	1,349,165	295,289	123,330	719,644	210,902
<b>Total Estimated Revenues, Transfers, and Fund Balances</b>		<b>1,464,400</b>	<b>375,924</b>	<b>150,742</b>	<b>726,459</b>	<b>211,275</b>
<b>APPROPRIATIONS</b>						
Library Books	610	0				
Buildings and Fixed Equipment	630	0				
Furniture, Fixtures and Equipment	640	0				
Remodeling and Renovations	680	75,000	75,000			
<b>Total Appropriations</b>		<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Outgoing Transfers</b>						
To General Fund	910	300,000	300,000			
<b>Total Transfers</b>		<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Restricted Fund Balance June 30, 2011	2720	878,125	924	150,742	726,459	
Unassigned Fund Balances June 30, 2011	2750					211,275
<b>Total Ending Fund Balances</b>	<b>2700</b>	<b>1,089,400</b>	<b>924</b>	<b>150,742</b>	<b>726,459</b>	<b>211,275</b>
<b>Total Appropriations, Transfers, and Fund Balances</b>		<b>1,464,400</b>	<b>375,924</b>	<b>150,742</b>	<b>726,459</b>	<b>211,275</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
INTERNAL SERVICE FUNDS  
Fiscal Year 2010-11

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Interest	3430	0
Transfers In		
From Debt Service	3620	125,000
Net Assets July 1, 2010	2880	<u>1,599,198</u>
 Total Revenues and Net Assets		 <u><u>1,724,198</u></u>
ESTIMATED EXPENSES		
Transfers to General Fund	910	
Net Assets June 30, 2011	2780	<u>1,724,198</u>
 Total Expenses, Transfers, and Net Assets		 <u><u>1,724,198</u></u>