

# Holmes County School Board

Budget 2012-2013



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## READING THE BUDGET

This budget is consistent with the State Department of Education's "RED BOOK" format.

FUND: The books and financial records of the Holmes County School Board are maintained using the fund concept of accounting. The National Council on Governmental Accounting and Financial Reporting Principles defines fund accounting as follows:

"A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."

To expedite management control and facilitate legislative oversight budgeting, procedures also segregate various funds. The following funds, programs, and activities are included in this document. The numbers beside the description are used in the accounting system for coding purposes:

FUNDS: Governmental Funds

- 100 General Fund
- 200 Debt Service Funds
- 300 Capital Projects Funds
- 400 Special Revenue Funds
  - 410 Food Service Fund
  - 420 Federal Contracted Programs Fund
  - 431 State Fiscal Stabilization Fund
  - 432 Targeted ARRA Stimulus Funds
  - 433 Other ARRA Stimulus Funds
  - 434 ARRA Race To The Top
  - 435 Education Jobs
- 700 Proprietary Funds
- 800 Fiduciary Funds

1. THE GENERAL OPERATING FUND: These funds cover day-to-day expenses for salaries; benefits; purchased services; energy; materials and supplies; furniture; fixtures; equipment; and other expenses for all employees not hired through a federal grant or food service activity.

2. THE DEBT SERVICE FUNDS: These funds are used to account for the payment of interest and principal of general long-term debt. Debt payments on any capital outlay related loans, such as the Energy Retrofit Equipment loan and SBE/COBI bonds, are also paid in this fund.
3. THE CAPITAL PROJECTS FUNDS: These funds are used to account for the acquisition or construction of capital facilities.
4. THE SPECIAL REVENUE FUNDS: These funds are used to account for operations for which revenues have been specifically designated by law or contract. These revenues cannot be diverted to other uses. These funds generally incorporate food service operations and all federal projects.
5. THE FIDUCIARY FUNDS: Fiduciary funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

**REVENUES** are categorized by fund, source, and appropriation. Since law usually determines revenues, revenue accounts are structured by source (federal, state, and local) and specific appropriation.

The District receives federal revenue through two methods: (1) Directly from the federal source and (2) indirectly from a second party. Less than 1% of all federal revenue is received directly from the Federal sources. Those include revenues for salaries of Reserve Officer Training Candidate (ROTC) instructors. The greatest portion of the indirect federal revenues comes to us from the Florida Department of Education (FDOE). FDOE is the primary recipient of the funds and it is their responsibility to allocate them to Districts based on the Districts' approved Federal applications.

State revenue comes to the District in restricted and unrestricted amounts. Restricted revenues, such as revenues specifically for instructional materials or transportation, must only be spent for those purposes. Other restricted state revenues include state grants received upon approval of the grant applications. Unrestricted state revenues may be spent for any lawful purpose. For example, Florida Education Finance Program revenue, generated on a program per student basis, can be used for any lawful educational purpose, as long as eighty (80) to ninety (90) percent is spent within the program the revenue was derived from.

Local revenues are generated through property taxes. The revenues that all districts in the state levy without public approval are the Required Local Effort (RLE), Discretionary Millage, Supplemental Discretionary Millage, and the 1.5 Mill Capital Outlay. The Required Local Effort Millage is set for each district by the state legislature and it must

be levied for districts to receive the state portion of the FEFP. The state revenue sources are approximately 70% of the total revenue amount. The Discretionary Millage can be levied for a maximum of 0.748 mills. This revenue may be used for any lawful educational purpose. The state adds additional funding to Districts that levy this millage so that it equals at least the state average for funds generated per unweighted FTE.. Holmes County Schools receives an approximate additional 829 thousand dollars to attain this funding level. Additionally, the Supplemental Discretionary Millage allocation is determined by computing the level of funding needed to equalize the local millage funding with the state average. The funds may be used for any lawful educational purpose. The maximum millage for this levy is 0.250 mills. Revenues raised from the 1.5 Mill Capital Outlay levy can only be used for capital outlay purposes.

Other local revenues include various dues and fees for fee paid programs, gate receipts for extracurricular events, and various classes and club sales.

**EXPENDITURES** are segregated for reporting purposes by **cost center**, **function**, and **object**.

**COST CENTER** is a school, department, or location.

**FUNCTION** means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions, which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into four broad areas.

- ◇ Instruction (5000's) - The activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Instruction is further classified as Basic (K-12), Exceptional, Vocational-Technical and Adult General. Another sub-function, "other instruction," is provided for programs such as recreation and enrichment and pre-kindergarten programs.
- ◇ Instructional Support Services (6000's) - This includes administrative, technical, and logistical support to facilitate and enhance instruction. Support services include Pupil Personnel Services, Instructional Media, Instruction and Curriculum Development Services, and Instructional Staff Training Services, and Instructional Related Technology.
- ◇ General Support Services (7000's through 8000's) - Those activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and pupils. This includes salaries and expenses for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food

Services, Central Services, Pupil Transportation Services, Operation of Plant, and Maintenance of Plant.

- ◇ Community Service (9100) - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include non-instructional services provided by the school system for the community.

The following numeric system is prescribed by the "Redbook" to account for the different functions:

- 5000 Instructional Services
- 6100 Instructional Support Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services
- 6500 Instruction Related Technology
- 7100 Board of Education
- 7200 General Administration
- 7300 School Administration
- 7400 Facilities Acquisition and Construction
- 7500 Fiscal Services
- 7600 Food Services
- 7700 Central Services
- 7800 Pupil Transportation Services
- 7900 Operation of Plant
- 8100 Maintenance of Plant
- 8200 Administrative Technology Services
- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

This numeric system is used for reporting purposes to the Florida Department of Education and for monthly budget amendments to the Board.

**OBJECT** means the goods purchased or the service obtained. There are eight major object categories. The numeric system prescribed by the Redbook used for reporting to the Florida Department of Education and for presenting budget amendments to the Board accompanies each object description.

- 100 Salaries
- 200 Benefits

- 300 Purchased Services
- 400 Energy Services
- 500 Materials and Supplies
- 600 Capital Outlay
- 700 Other Expenses
- 900 Transfers

## **MEASUREMENT BASIS FOR BUDGET REVENUES AND EXPENDITURES**

Generally accepted accounting principles for governmental entities are established by the Governmental Accounting Standards Board (GASB) and provide the foundation for financial accounting and reporting for school districts.

Basis of accounting refers to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Generally accepted accounting principles require the use of the modified accrual basis of accounting for governmental funds. This means the revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Proprietary and fiduciary funds utilize the "full accrual" basis of accounting. That is, revenues and expenses are recognized when they occur, regardless of the timing of the related cash flows.

The Holmes County Schools use the modified accrual for the governmental funds (general, special revenue, debt service, and capital projects).

Most grants accounted for in the special revenue funds require the expenditure of funds as the primary determinant of eligibility for funding. Therefore, the date of expenditure becomes the point of revenue recognition for the grant. An encumbrance system which charges each purchase order, contract, or salary commitment to an appropriation is used as part of the budgetary accounting system. These transactions cease to be encumbrances when paid, canceled, or when the actual liability is recorded.

In June 1999, the GASB issued Statement 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments which requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management's discussion and analysis (MD&A), basic financial statements, notes to



the financial statements, and certain other required supplementary information (RSI) other than MD&A.

- ◇ The MD&A is a component of Required Supplementary Information (RSI) that precedes the financial statements.
- ◇ The basic financial statements include 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The government-wide financial statements report information for the government as a whole, except for fiduciary funds. These statements reflect the economic resources measurement and the full accrual basis of accounting.

The fund financial statements for governmental, proprietary, and fiduciary funds follow government-wide financial statements. The governmental and enterprise fund statements reflect major funds and combined non-major funds rather than a fund-type presentation. Reconciliation is required to explain the differences between the change in fund balances reported in the fund financial statements and the change in net assets reported in the government-wide financial statements. Reconciling items arise from differences in the measurement focuses of accounting between the statements, and certain required eliminations.

RSI is supplementary financial information that must be presented with the basic financial statements. Required budgetary comparisons include the original and final budgets for the general fund and each major special revenue fund that has a legally adopted annual budget.

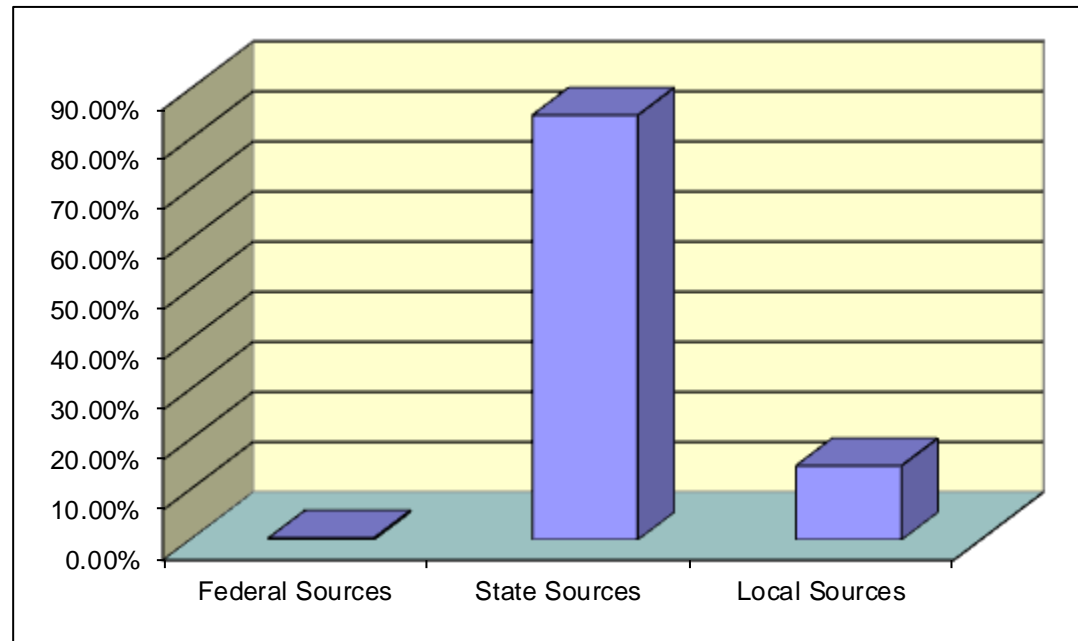
One of the primary differences between the government-wide statements and the fund financial statements is the measurement focus and basis of accounting. The government-wide statements reflect the economic resources measurement focus and the full accrual basis of accounting, while the fund financial statements for governmental funds continue to reflect the current financial resources measurement focus and the modified accrual basis of accounting.

The budget is constructed to address the requirements of GASB 34 as it relates to the chart of accounts, student internal funds, and fiduciary funds.

# General Fund

## General Fund - Revenue

	2011-2012 Actual Revenue		2012-2013 Projected Revenue	
Federal Sources	95,000	0.5%	95,000	0.4%
State Sources	17,525,158	84.7%	17,993,462	84.8%
Local Sources	3,062,429	14.8%	3,130,355	14.8%
<b>Totals</b>	<b>20,682,587</b>	<b>100.0%</b>	<b>21,218,817</b>	<b>100.0%</b>



## Analysis of FEFP First Calculation

	<b>2011-12</b>	<b>2012-13</b>	<b>Difference</b>
<b>Base Funding</b>	10,794,813	11,236,257	441,444
Declining Enrollment	61,819	2,475	(59,344)
Sparsity	1,745,855	1,763,077	17,222
Safe Schools	102,033	101,778	(255)
.748 Millage Compression	885,604	829,336	(56,268)
.250 Millage Compression	0	0	0
Supplemental Academic	690,530	706,540	16,010
Reading Allocation	182,155	245,168	63,013
ESE Guaranteed Allocation	1,083,717	1,078,521	(5,196)
ARRA Stabilization			0
DJJ Supplemental	25,412	25,567	155
Instructional Materials	254,425	247,314	(7,111)
Student Transportation	667,329	675,180	7,851
Teacher Lead	39,933	38,598	(1,335)
Virtual Education	2,176	3,798	1,622
State Adjustments	0	0	0
Gross	16,535,801	16,953,609	417,808
Required Local Effort	(2,430,285)	(2,543,906)	(113,621)
Proration to Funds Available	(40,968)		40,968
Net State and Federal FEFP	14,064,548	14,409,703	345,155
Class Size Reduction	3,222,165	3,274,882	52,717
School Recognition and Lottery	63,445	133,877	70,432
Total State and Federal Funding	17,350,158	17,818,462	468,304
Required Local Effort	2,430,285	2,543,906	113,621
Local Discretionary - .748	334,164	333,949	(215)
Local Discretionary - .250			0
Total Local Funding	2,764,449	2,877,855	113,406
<b>Total Funding</b>	<b>20,114,607</b>	<b>20,696,317</b>	<b>581,710</b>

## Analysis of FEFP Second Calculation

	<b>2011-12</b>	<b>2012-13</b>	<b>Difference</b>
<b>Base Funding</b>	10,794,813	11,240,235	445,422
Declining Enrollment	61,819		(61,819)
Sparsity	1,745,855	1,729,682	(16,173)
Safe Schools	102,033	101,778	(255)
.748 Millage Compression	885,604	865,483	(20,121)
.250 Millage Compression	0	0	0
Supplemental Academic	690,530	706,540	16,010
Reading Allocation	182,155	245,197	63,042
ESE Guaranteed Allocation	1,083,717	1,078,521	(5,196)
ARRA Stabilization	0	0	0
DJJ Supplemental	25,412	25,567	155
Instructional Materials	254,425	249,315	(5,110)
Student Transportation	667,329	661,417	(5,912)
Teacher Lead	39,933	38,598	(1,335)
Virtual Education	2,176	3,760	1,584
<b>Gross</b>	16,535,801	16,946,093	410,292
Required Local Effort	(2,430,285)	(2,398,675)	31,610
Proration to Funds Available	(40,968)	(15,717)	25,251
<b>Net State and Federal FEFP</b>	14,064,548	14,531,701	467,153
School Recognition and Lottery	63,445	133,877	70,432
Class Size Reduction	3,222,165	3,274,882	52,717
<b>Total State and Federal Funding</b>	17,350,158	17,940,460	590,302
Required Local Effort	2,430,285	2,398,675	(31,610)
Local Discretionary - .748	334,164	330,730	(3,434)
<b>Total Local Funding</b>	2,764,449	2,729,405	(35,044)
<b>Total Funding</b>	20,114,607	20,669,865	555,258

## Summary of Revenues And Appropriations General Fund

	2010-11 Actual	2011-12 Projected Results	2012-13 Tentative Budget
<b>Revenues</b>			
<b>Federal</b>	136,918	95,000	95,000
<b>State</b>			
Florida Education Finance Program	15,150,498	14,064,548	14,409,703
Other Categorical Programs	3,483,806	3,285,610	3,408,759
Miscellaneous State Revenue	43,838	175,000	175,000
<b>Total State Revenues</b>	<b>18,678,142</b>	<b>17,525,158</b>	<b>17,993,462</b>
<b>Local</b>			
Property Tax	2,959,486	2,809,929	2,877,855
Miscellaneous Local Revenues	361,199	252,500	252,500
<b>Total Local Revenues</b>	<b>3,320,685</b>	<b>3,062,429</b>	<b>3,130,355</b>
<b>Total Revenues</b>	<b>22,135,745</b>	<b>20,682,587</b>	<b>21,218,817</b>
<b>Transfers</b>	414,265	50,000	115,000
<b>Total Revenues and Transfers</b>	<b>22,550,010</b>	<b>20,732,587</b>	<b>21,333,817</b>
<b>Fund Balance From Prior Year</b>	<b>1,895,185</b>	<b>2,562,819</b>	<b>2,064,466</b>
<b>Total Revenues &amp; Other Sources</b>	<b>24,445,195</b>	<b>23,295,406</b>	<b>23,398,283</b>
<b>Appropriations</b>			
Salaries	13,426,896	13,784,273	14,404,804
Fringe Benefits	4,309,211	3,486,953	3,744,090
Non-Personnel	4,146,269	3,834,714	3,974,157
<b>Total Appropriations</b>	<b>21,882,376</b>	<b>21,105,940</b>	<b>22,123,051</b>
<b>Transfers</b>	0	125,000	0
<b>Total Appropriations and Transfers</b>	<b>21,882,376</b>	<b>21,230,940</b>	<b>22,123,051</b>
<b>Fund Balance - End of Year</b>	<b>2,562,819</b>	<b>2,064,466</b>	<b>1,275,232</b>
<b>Total Appropriations &amp; Other Sources</b>	<b>24,445,195</b>	<b>23,295,406</b>	<b>23,398,283</b>

## General Fund Statement of Revenue

	2011-2012 Revenue	2012-2013 Projected Rev	Over (Under)
<b>Federal Sources:</b>			
Federal	95,000	95,000	0
Total Federal Sources	<b>95,000</b>	<b>95,000</b>	<b>0</b>
<b>State Sources:</b>			
FEFP	14,064,548	14,409,703	345,155
Class Size Reduction	3,222,165	3,274,882	52,717
School Recognition	63,445	133,877	70,432
Miscellaneous	175,000	175,000	0
Total State Sources	<b>17,525,158</b>	<b>17,993,462</b>	<b>468,304</b>
<b>Local Sources:</b>			
RLE	2,377,499	2,543,906	166,407
Discretionary Local Effort	432,430	333,949	(98,481)
Interest Income	13,000	13,000	0
Indirect Cost Rate	44,500	44,500	0
Miscellaneous Local	195,000	195,000	0
Total Local Sources	<b>3,062,429</b>	<b>3,130,355</b>	<b>67,926</b>
Total Revenue	<b>20,682,587</b>	<b>21,218,817</b>	<b>536,230</b>
<b>Other Sources:</b>			
Transfers In - Capital Outlay	50,000	115,000	65,000
Beginning Fund Balance	2,562,819	2,064,466	(498,353)
Total Revenues and Fund Balance	<b>23,295,406</b>	<b>23,398,283</b>	<b>102,877</b>

Funds Increase  
Per First Calculation  
2012-2013

	Actual 2011-12	Potential Funding 2012-13	Difference
<b>FEFP</b>	14,064,548	14,409,703	345,155
<b>Class Size Reduction</b>	3,222,165	3,274,882	52,717
<b>School Recognition</b>	63,445	133,877	70,432
<b>Total State and Federal Funding</b>	<u>17,350,158</u>	<u>17,818,462</u>	<u>468,304</u>
<b>Required Local Effort</b>	2,430,285	2,543,906	113,621
<b>Discretionary Local Effort - .748</b>	334,164	333,949	(215)
<b>Discretionary Local Effort - .250</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Local Funding</b>	<u>2,764,449</u>	<u>2,877,855</u>	<u>113,406</u>
<b>Total Funding</b>	<u><u>20,114,607</u></u>	<u><u>20,696,317</u></u>	<u><u>581,710</u></u>



**General Fund  
Expenses  
Summary By Function**

	<b>2009-2010 Expenses</b>	<b>2010-2011 Expenses</b>	<b>2011-2012 Expenses</b>
<b>Functions:</b>			
Instruction	12,062,978	12,054,593	12,030,770
Pupil Personnel Services	537,209	529,324	503,353
Instructional Media Services	592,250	602,370	585,734
Instructional Curriculum Serv	175,891	122,930	85,317
Instructional Staff Training	192,748	198,246	181,676
Instruction Technology	133,096	117,668	104,858
Board of Education	174,901	180,485	173,668
General Administration	169,761	177,161	168,332
School Administration	1,767,796	1,851,188	1,742,119
Facilities Acquisition & Construction	0	0	0
Fiscal Services	283,854	345,291	307,301
Central Services	632,125	637,407	672,384
Pupil Transportation Services	1,675,355	1,327,934	1,259,613
Operation of Plant	2,499,301	2,756,371	2,430,730
Maintenance of Plant	803,245	981,406	860,085
Community Services	6,759	0	0
<b>Totals</b>	<b>21,707,268</b>	<b>21,882,376</b>	<b>21,105,940</b>
Transfers	515,000	0	125,000
Fund Balance	1,895,185	2,562,819	2,064,466
<b>Total Appropriations and Fund Balances</b>	<b>24,117,453</b>	<b>24,445,195</b>	<b>23,295,406</b>

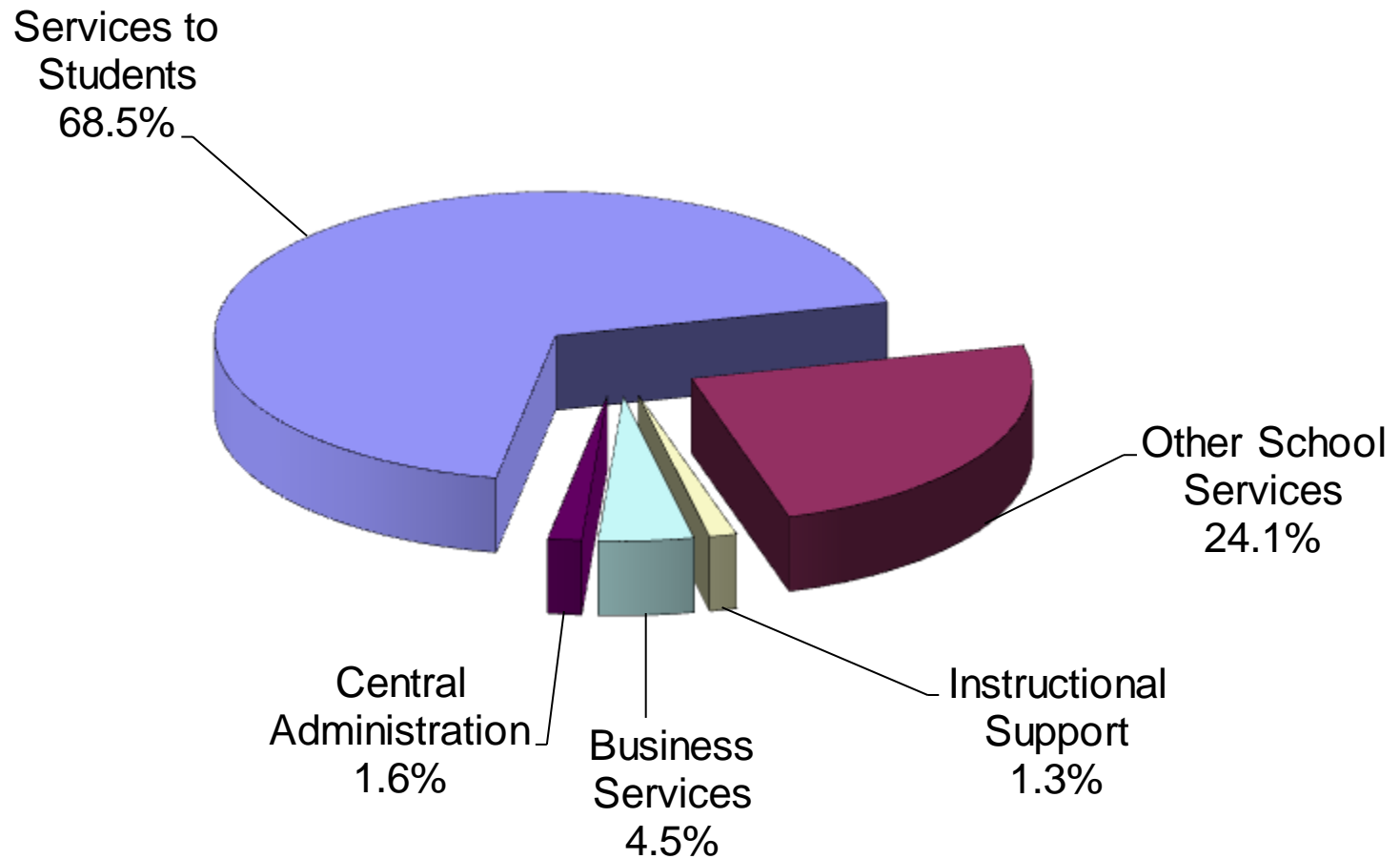
**General Fund  
Appropriations  
Summary By Function**

	<u>2012-2013 Proposed</u>
<b>Functions:</b>	
Instruction	12,587,774
Pupil Personnel Services	509,270
Instructional Media Services	552,863
Instructional Curriculum Serv	82,978
Instructional Staff Training	194,246
Instructional Technology	110,137
Board of Education	180,634
General Administration	185,740
School Administration	1,779,773
Facilities Acquisition & Construction	0
Fiscal Services	318,377
Central Services	668,087
Pupil Transportation Services	1,385,390
Operation of Plant	2,597,875
Maintenance of Plant	967,907
Community Services	<u>2,000</u>
Totals	22,123,051
Transfers	0
Fund Balance	<u>1,275,232</u>
<b>Total Appropriations and Fund Balances</b>	<u><u>23,398,283</u></u>

## Where Does The Money Go?

School Level Services		
Teaching	12,587,774	56.9%
Student Services	1,064,133	4.8%
Instructional Technology	110,137	0.5%
Transportation	1,385,390	6.3%
Direct Services To Students	<u>15,147,434</u>	<b>68.5%</b>
Custodial	2,597,875	11.7%
School Administration	1,779,773	8.0%
Repair and Maintenance	967,907	4.4%
Other School Services	<u>5,345,555</u>	<b>24.1%</b>
School Level Services	<u>20,492,989</u>	92.6%
Curriculum & Staff Development		
Curriculum Development	82,978	0.4%
Staff Training	194,246	0.9%
Total Instructional Support	<u>277,224</u>	<b>1.3%</b>
Business Services		
Fiscal Services	318,377	1.5%
Central Services	668,087	3.0%
Total	<u>986,464</u>	<b>4.5%</b>
Central Administration		
Board of Education	180,634	0.8%
General Administration	185,740	0.8%
Total	<u>366,374</u>	<b>1.6%</b>
Total Appropriations	<u><u>22,123,051</u></u>	100.0%

# ***Where Does The Money Go?***



# Holmes County School Board

## Educational Funding Elements

### 2012-2013

<b>Funding Elements</b>	<b>2012</b>	<b>2013</b>
FEFP BSA (Base Student Allocation)	3,479.22	3,582.98
DCD (District Cost Differential)	0.9194	0.9250
UFTE (Unweighted FTE)	3,218.46	3,224.48
WFTE (Weighted FTE)	3,367.74	3,390.28
Tax Roll	463,799,954	460,575,011
Total Millage	6.226	6.191
RLE (Required Local Effort)	5.478	5.443
Prior Period Funding Adjustment Millage	0.038	0.018
DLE (Discretionary Local Effort - Operating)	0.748	0.748
Discretionary Critical Needs - Operating	0.000	0.000
Capital Outlay	0.000	0.000
Total Operating Budget Revenue	20,682,587	21,218,817
Total Operating Budget State Revenue	17,525,158	17,993,462
Total Operating Budget Local Revenue	3,062,429	3,130,355

Special Revenue  
Debt Service  
Capital Projects

## Special Revenue

	2012-2013 Budget	Federal	Food Service
<b>Federal Sources:</b>			
Federal Through State	3,986,549	2,778,975	1,207,574
<b>State Sources:</b>			
State	25,022	0	25,022
<b>Local Sources:</b>			
Local	355,269	0	355,269
Total Revenue	4,366,840	2,778,975	1,587,865
<b>Transfers In</b>	0		0
<b>Fund Balance - 07/01/12</b>	242,525	0	242,525
<b>Total Revenues and Fund Balance</b>	<b>4,609,365</b>	<b>2,778,975</b>	<b>1,830,390</b>
<b>Appropriations:</b>			
Salaries	1,970,630	1,483,567	487,063
Benefits	520,988	339,662	181,326
Purchase Services	467,499	457,790	9,709
Energy Services	0	0	0
Materials and Supplies	1,050,861	119,821	931,040
Capital Outlay	220,922	207,325	13,597
Other Expense	179,487	170,810	8,677
Total Appropriations	4,410,387	2,778,975	1,631,412
<b>Fund Balance - 06/30/13</b>	198,978	0	198,978
<b>Total Appropriations and Fund Balance</b>	<b>4,609,365</b>	<b>2,778,975</b>	<b>1,830,390</b>

## Debt Service

	2011-2012 Projected	2012-2013 Budget	SBE/COBI Bonds	Other Debt Service
<b>State Sources:</b>				
Racing Commission Funds	209,250	209,250		209,250
CO&DS	83,850	90,800	90,800	
<b>Local Sources:</b>				
Proceeds from Loan				
Interest	9,450	9,850		9,850
Total Revenues	302,550	309,900	90,800	219,100
<b>Transfers In</b>				
<b>Fund Balance - Beginning</b>	769,223	603,539	21,650	581,889
<b>Total Revenues and Fund Balance</b>	<b>1,071,773</b>	<b>913,439</b>	112,450	800,989
<b>Appropriations:</b>				
Redemption of Principal	201,701	184,854	55,000	129,854
Interest	56,533	50,160	33,313	16,847
<b>Total Appropriations</b>	<b>258,234</b>	<b>235,014</b>	88,313	146,702
<b>Transfers Out</b>	<b>210,000</b>	<b>210,000</b>		
<b>Fund Balance - Ending</b>	<b>603,539</b>	<b>468,425</b>	24,138	654,287
<b>Total Appropriations and Fund Balance</b>	<b>1,071,773</b>	<b>913,439</b>	112,450	800,989



Holmes County School Board  
 Refinanced Loan  
 Schedule of Maturities of Indebtedness

<b>Date issued</b>	04/18/2011	<b>Rate</b>	3.00%
<b>Amount</b>	670,000.00	<b>Payments Due</b>	Annually on 04/30

<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal Payment</b>	<b>Principal Balance</b>
04/18/2011				670,000.00
04/30/2012	146,701.51	20,747.53	125,953.98	544,046.02
04/30/2013	146,701.51	16,847.18	129,854.33	414,191.69
04/30/2014	146,701.51	12,826.05	133,875.46	280,316.23
04/30/2015	146,701.51	8,680.40	138,021.11	142,295.12
04/30/2016	146,701.51	4,406.39	142,295.12	0.00

Holmes County School Board  
SBE/COBI Bonds  
Schedule of Maturities of Indebtedness

<b>Date issued</b>	07/01/2001	<b>Rate</b>	4.834%
<b>Amount</b>	650,000.00	<b>Payments Due</b>	Semiannual on 07/01 and 01/01

<b>Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Principal Payment</b>	<b>Principal Balance</b>
				650,000.00
2012	81,250.00	31,250.00	50,000.00	600,000.00
2013	79,250.00	29,250.00	50,000.00	550,000.00
2014	81,750.00	26,750.00	55,000.00	495,000.00
2015	84,000.00	24,000.00	60,000.00	435,000.00
2016	81,000.00	21,000.00	60,000.00	375,000.00
2017	83,000.00	18,000.00	65,000.00	310,000.00
2018	84,750.00	14,750.00	70,000.00	240,000.00
2019	86,250.00	11,250.00	75,000.00	165,000.00
2020	88,250.00	8,250.00	80,000.00	85,000.00
2021	89,250.00	4,250.00	85,000.00	0.00

## Capital Projects

	2011-2012 Actual	2012-2013 Budget	PECO	CO&DS	2 Mill Local	Local
<b>Revenue:</b>						
PECO		0				
CO&DS	33,002	33,000		33,000		
Local Capital Improvement		0				
Miscellaneous		0				
Interest	5,330	18,000	0	610	13,470	3,920
Total Revenue	38,332	51,000	0	33,610	13,470	3,920
<b>Fund Balance - 07/01/11</b>	1,211,321					
<b>Fund Balance - 07/01/12</b>		974,265	0	33,002	729,097	212,166
<b>Total Revenues and Fund Balance</b>	1,249,653	1,025,265	0	66,612	742,567	216,086
<b>Appropriations:</b>						
Miscellaneous	0	0				
Repair and Maintenance		0				
Ponce de Leon High	0	0				
Bonifay Elementary Remodeling	0	0				
Total Appropriations	0	0	0	0	0	0
<b>Transfers Out</b>	275,000	115,000		66,612		48,388
<b>Fund Balance - 06/30/12</b>	974,653	0				
<b>Fund Balance - 06/30/13</b>		910,265	0	0	742,567	167,698
<b>Total Appropriations and Fund Balance</b>	1,249,653	1,025,265	0	66,612	742,567	216,086

# Florida Department of Education Budget Report

HOLMES COUNTY SCHOOL BOARD  
DISTRICT SUMMARY BUDGET  
SUMMARY SHEET  
Fiscal Year 2012-13

PART I. ASSESSMENT AND MILLAGE LEVIES

- A. Certification of Taxable Value of Property in County by Property Appraiser  
Current Year Gross Taxable Value. . . . . 460,575,011
- B. Millage Levies on Nonexempt Property

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.425	0.000	5.425
2. Prior Period Funding Adjustment Millage	0.018	0.000	0.018
3. Current Operating Discretionary Tax	0.748	0.000	0.748
4. Critical Operating Needs	0.000	0.000	0.000
4. Interest and Sinking Tax	0.000	0.000	0.000
TOTAL MILLS	6.191	0.000	6.191

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
GENERAL FUND  
Fiscal Year 2012-13

ESTIMATED REVENUES	Acct No	Budget Amount
Federal Direct		
Reserve Officers Training Corps (ROTC)	3191	95,000
Total Federal		<u>95,000</u>
STATE		
Florida Education Finance Program	3310	14,531,701
Class Size Reduction/Operating Funds	3355	3,274,882
School Recognition Funds	3361	133,877
Miscellaneous State	_____	53,002
Total State	3300	<u>17,993,462</u>
LOCAL		
District School Taxes	3411	2,737,364
Interest	3430	13,000
Federal Indirect Cost Rate	3494	44,500
Miscellaneous Local Sources	_____	335,491
Total Local	3400	<u>3,130,355</u>
Total Estimated Revenues	3000	<u>21,218,817</u>
TRANSFERS IN		
From Capital Projects	3630	115,000
Total Transfers In		<u>115,000</u>
Total Estimated Revenue and Transfers		21,333,817
Fund Balance July 1, 2012	2800	<u>2,028,591</u>
Total Estimated Revenue, Transfers and Fund Balance		<u><u>23,362,408</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
GENERAL FUND  
Fiscal Year 2012-13

APPROPRIATIONS		100	200	300	400	500	600	700	
	Acct.		Employee	Purchased	Energy	Materials	Capital	Other	
Function/Object	Code	Total	Salaries	Benefits	Services	Services	& Supplies	Outlay	Expenses
Instructional Services	5000	12,587,774	9,618,714	2,250,052	87,911	22,433	400,142	52,714	155,808
Pupil Personnel Services	6100	509,270	370,732	83,538	55,000				
Instructional Media Services	6200	552,863	411,055	91,307	18,000		13,597	13,404	5,500
Instructional & Curriculum Services	6300	82,978	68,207	14,771					
Instructional Staff Training	6400	194,246	149,336	44,910					
Instruction Related Technology	6500	110,137	84,315	20,180	800			4,842	
Board of Education	7100	180,634	125,042	45,192	300			300	9,800
General Administration	7200	185,740	140,336	34,904	800		1,000	1,200	7,500
School Administration	7300	1,779,773	1,396,217	365,064	9,433		1,189	6,307	1,563
Fiscal Services	7500	318,377	214,877	52,100	36,800		5,000	8,600	1,000
Central Services	7700	668,087	442,190	94,836	107,500		9,061	4,000	10,500
Pupil Transportation Services	7800	1,385,390	668,923	251,107	28,360	220,000	131,000	45,000	41,000
Operation of Plant	7900	2,597,875	430,538	308,699	768,019	965,000	73,402	32,217	20,000
Maintenance of Plant	8100	952,907	284,322	87,430	302,000		158,155	10,000	111,000
Community Services	9100	2,000					2,000		
<b>TOTAL</b>	<b>0000</b>	<b>22,108,051</b>	<b>14,404,804</b>	<b>3,744,090</b>	<b>1,414,923</b>	<b>1,207,433</b>	<b>794,546</b>	<b>178,584</b>	<b>363,671</b>
Transfers									
To Special Revenue Funds	940	0							
Unassigned Fund Balance June 30, 2013	2750	1,254,357							
<b>Total Appropriations, Transfers, and Fund Balance</b>		<b>23,362,408</b>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FOOD SERVICE  
Fiscal Year 2012-13

ESTIMATED REVENUES

	Acct	
	No	Amount
Federal Through State		
National School Lunch Act	3260	1,157,574
USDA Donated Food	3265	50,000
Total Federal Through State	3200	<u>1,207,574</u>
State		
School Lunch Supplement	3338	25,022
Total State		<u>25,022</u>
Local		
Food Service	3450	355,269
Total Local	3400	<u>355,269</u>
Total Revenues	3000	<u>1,587,865</u>
Fund Balance July 1, 2012	2800	<u>261,873</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,849,738</u></u>



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - FOOD SERVICE  
Fiscal Year 2012-13

APPROPRIATIONS

	Acct No	Amount
Food Service (Function 7600)		
Salaries	100	487,063
Employee Benefits	200	181,326
Purchased Services	300	9,709
Energy Services	400	
Material and Supplies	500	931,040
Capital Outlay	600	13,597
Other Expenses	700	8,677
Total Appropriations		1,631,412
Assigned Fund Balance June 30, 2013	2700	218,326
Total Appropriations and Fund Fund Balances		1,849,738

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUND - OTHER  
Fiscal Year 2012-13

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Direct:		
Job Training Partnership Act (JTPA)	3170	<u>                    </u>
 Federal Through State:		
Vocational Education Act	3201	80,000
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	715,000
Elementary and Secondary Education Act, Title I	3240	1,008,747
Elementary and Secondary Education Act, Title VI	3270	
Other Federal Through State	3290	<u>1,177,988</u>
Total Federal Through State	3200	<u>2,981,735</u>
Total Revenues	3000	2,981,735
Fund Balance July 1, 2012	2800	<u>0</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>2,981,735</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - OTHER  
Fiscal Year 2012-13

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	2,317,883	1,231,640	289,123	368,681		112,246	205,602	110,591
Pupil Personnel Services	6100	88,258	57,720	11,140	5,039		14,359		
Instructional Media Services	6200	391			222		70	99	
Instructional & Curriculum Services	6300	169,509	126,899	26,812	12,394		2,691	713	
Instructional Staff Training	6400	153,309	53,458	10,758	67,384		95	911	20,703
General Administration	7200	68,121							68,121
Central Services	7700	146,328	33,485	9,215	4,489		1,000		98,139
Pupil Transportation Services	7800	37,936	19,152	1,829	6,720	8,800			1,435
<b>TOTAL</b>		<b>2,981,735</b>	<b>1,522,354</b>	<b>348,877</b>	<b>464,929</b>	<b>8,800</b>	<b>130,461</b>	<b>207,325</b>	<b>298,989</b>
Total Appropriations and Transfers		2,981,735							
Fund Balance									
June 30, 2013	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>2,981,735</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUND - RACE TO THE TOP 434  
Fiscal Year 2012-13

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Direct:		<u>0</u>
Federal Through State:		
Race to the Top	3214	<u>204,607</u>
Total Federal Through State	3200	<u>204,607</u>
Total Revenues	3000	204,607
Fund Balance July 1, 2012	2800	<u>0</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>204,607</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT BUDGET SUMMARY  
SPECIAL REVENUE FUNDS - RACE TO THE TOP 434  
Fiscal Year 2012-13

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	29,707					25,307	3,000	1,400
Instructional Staff Training	6400	64,000	10,000	500	53,500				
Instruction Related Technology	6500	71,639	56,439	15,200					
General Administration	7200	3,462							3,462
Administrative Technology Services	8200	35,799						35,799	
<b>TOTAL</b>		<b>204,607</b>	<b>66,439</b>	<b>15,700</b>	<b>53,500</b>	<b>0</b>	<b>25,307</b>	<b>38,799</b>	<b>4,862</b>
Fund Balance									
June 30, 2013	2700	0							
Total Appropriations, Transfers, and Fund Balance		<u>204,607</u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
DEBT SERVICE FUNDS  
Fiscal Year 2012-13

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	90,800	90,800	
Racing Commission Funds	3341	209,250		209,250
Total State Sources		300,050	90,800	209,250
Local Sources:				
Interest	3430	9,850		9,850
Total Estimated Revenues		309,900	90,800	219,100
Fund Balances July 1, 2012	2800	624,339	14,601	609,738
Total Estimated Revenues and Fund Balances		934,239	105,401	828,838
<b>APPROPRIATIONS</b>				
Redemption Of Principal	710	184,000	54,000	130,000
Interest	720	48,000	31,000	17,000
Dues And Fees	730	2,000	1,000	1,000
Total Appropriations		234,000	86,000	148,000
Transfers				
To Internal Service	910	210,000		210,000
Total Transfers		210,000	0	210,000
Restricted Fund Balance June 30, 2013	2720	19,401	19,401	
Assigned Fund Balance June 30, 2013	2740	470,838		470,838
Unassigned Fund Balances June 30, 2013	2750	0		
Total Ending Fund Balances		490,239	19,401	470,838
Total Appropriations, Transfers, and Fund Balances		934,239	105,401	828,838

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
CAPITAL PROJECTS FUNDS  
Fiscal Year 2012-13

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	33,000		33,000		
Public Education Capital Outlay	3391	0				
<b>Total State Sources</b>		<b>33,000</b>	<b>0</b>	<b>33,000</b>	<b>0</b>	<b>0</b>
<b>Local Sources</b>						
District Local Capital Improvement Tax	3413					
Interest Including Profit on Investments	3430	18,000		610	13,470	3,920
<b>Total Local Sources</b>		<b>18,000</b>	<b>0</b>	<b>610</b>	<b>13,470</b>	<b>3,920</b>
Fund Balances July 1, 2012	2800	974,519	0	33,002	729,293	212,224
<b>Total Estimated Revenues, Transfers, and Fund Balances</b>		<b>1,025,519</b>	<b>0</b>	<b>66,612</b>	<b>742,763</b>	<b>216,144</b>
<b>Outgoing Transfers</b>						
To General Fund	910	115,000		66,612		48,388
<b>Total Transfers</b>		<b>115,000</b>	<b>0</b>	<b>66,612</b>	<b>0</b>	<b>48,388</b>
Restricted Fund Balance June 30, 2013	2720	742,763	0	0	742,763	
Assigned Fund Balance June 30, 2012	2740					167,756
Unassigned Fund Balances June 30, 2013	2750					
<b>Total Ending Fund Balances</b>	<b>2700</b>	<b>910,519</b>	<b>0</b>	<b>0</b>	<b>742,763</b>	<b>167,756</b>
<b>Total Appropriations, Transfers, and Fund Balances</b>		<b>1,025,519</b>	<b>0</b>	<b>66,612</b>	<b>742,763</b>	<b>216,144</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
INTERNAL SERVICE FUNDS  
Fiscal Year 2012-13

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Interest	3430	0
Transfers In		
From Debt Service	3620	<u>210,000</u>
Net Assets July 1, 2012	2880	<u>2,377,042</u>
 Total Revenues and Net Assets		 <u><u>2,587,042</u></u>
ESTIMATED EXPENSES		
Transfers to General Fund	910	
Net Assets June 30, 2013	2780	<u>2,587,042</u>
 Total Expenses, Transfers, and Net Assets		 <u><u>2,587,042</u></u>



## Budget Summary and Newspaper Advertisement

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**

**Budget Summary  
Fiscal Year 2012-2013**

**Proposed Millage Levy:**

**Operating:**

<b>Required Local Effort</b>	<b>5.443</b>
<b>Basic Discretionary Operating</b>	<b>0.748</b>
<b>Total Millage</b>	<b>6.191</b>

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	3,986,549			
State Sources	17,993,462	25,022	300,050	33,000	
Local Sources	3,130,355	355,269	9,850	18,000	
Total Revenues	21,218,817	4,366,840	309,900	51,000	0
Transfers In	115,000				210,000
Fund Balances-July 1, 2012	2,064,466	242,525	603,539	974,265	1,871,748
<b>TOTAL REVENUES AND BALANCES</b>	<b>23,398,283</b>	<b>4,609,365</b>	<b>913,439</b>	<b>1,025,265</b>	<b>2,081,748</b>

EXPENDITURES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Instruction	12,587,774	2,317,883			
Pupil Personnel Services	509,270	78,618			
Instructional Media Services	552,863	391			
Instructional Curriculum Services	82,978	169,509			
Instructional Staff Training	194,246	141,659			
Instructional Technology	110,137				
Board of Education	180,634				
General Administration	185,740	47,081			
School Administration	1,779,773				
Facilities Acquisition and Construction					
Fiscal Services	318,377				
Food Services		1,631,412			
Central Services	668,087				
Pupil Transportation Services	1,385,390	23,834			
Operation of Plant	2,597,875				
Maintenance of Plant	967,907				
Community Services	2,000				
Debt Service			235,014		
Total Expenditures	22,123,051	4,410,387	235,014	0	0
Transfers Out			210,000	115,000	
Fund Balances-June 30, 2013	1,275,232	198,978	468,425	910,265	2,081,748
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>23,398,283</b>	<b>4,609,365</b>	<b>913,439</b>	<b>1,025,265</b>	<b>2,081,748</b>

**BUDGET SUMMARY - FINAL**  
**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
Fiscal Year  
2012-2013

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	4,393,916			
State Sources	17,993,462	25,022	300,050	33,000	
Local Sources	3,130,355	355,269	9,850	18,000	
 Total Revenues	 21,218,817	 4,774,207	 309,900	 51,000	
Transfers In	115,000				210,000
Fund Balances-July 1, 2012	2,028,591	261,873	624,339	974,519	2,377,042
 TOTAL REVENUES AND BALANCES	 23,362,408	 5,036,080	 934,239	 1,025,519	 2,587,042

EXPENDITURES					
Instruction	12,587,774	2,347,590			
Pupil Personnel Services	509,270	88,258			
Instructional Media Services	552,863	391			
Instructional Curriculum Services	82,978	169,509			
Instructional Staff Training	194,246	217,309			
Instructional Technology	110,137	71,639			
Board of Education	180,634				
General Administration	185,740	71,583			
School Administration	1,779,773				
Facilities Acquisition and Construction					
Fiscal Services	318,377				
Food Services		1,631,412			
Central Services	668,087	146,328			
Pupil Transportation Services	1,385,390	37,936			
Operation of Plant	2,597,875				
Maintenance of Plant	952,907				
Administrative Technology		35,799			
Community Services	2,000				
Debt Service			234,000		
 Total Expenditures	 22,108,051	 4,817,754	 234,000		
Transfers Out			210,000	115,000	
Fund Balances-June 30, 2013	1,254,357	218,326	490,239	910,519	2,587,042
 TOTAL EXPENDITURES, TRANSFERS AND BALANCES	 23,362,408	 5,036,080	 934,239	 1,025,519	 2,587,042

## **NOTICE OF BUDGET HEARING**

The Holmes County School Board will soon consider a budget for the fiscal year 2012-2013.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

July 30, 2012

5:05 P.M.

At

The District School Board Office  
701 East Pennsylvania Avenue,  
Bonifay, Florida.

# Inmates serve, learn on prison farm

By LAUREN SAGE REINLIE  
Northwest Florida Daily News

**DEFUNIAK SPRINGS** — A few weeks ago, a truck left a large field and rolled less than a quarter-mile across a parking lot to deliver more than 7,000 pounds of potatoes to the Walton County Jail.

Several inmates in striped jumpsuits quickly unloaded the potatoes that had just been harvested from a 20-acre farm nestled between the jail and the state prison, and carried them into the kitchen for washing and peeling.

The farm is a co-operative effort between the county jail and the state's Walton Correctional Institution. Operating almost exclusively with inmate labor, the program yielded more than 300,000 pounds of produce last year to feed inmates at both facilities.

It's a huge cost-saving measure for the jail, which houses nearly 250 inmates each day, said Director Stan Sunday.

"Nothing is this good in terms of cost-savings," Sunday said.

Since June 2011, the county has saved almost \$48,000 in food costs, which along with medical care is the jail's biggest expense.

The prison, with more inmates, saved about \$150,000 last year.

While most state prisons have some type of farm, interim County Administrator Gerry Demers said he believes the local program is the only one in Florida that provides for a county facility as well.

County officials approached the prison about implementing the program early in 2008, shortly after they took over jail operations from the Sheriff's Office. The first crop was planted that summer.

Since then, the farm has grown to more than 20 acres and yields crops year-round. There also is room to expand.

The county provides start-up costs for seeds and irrigation systems, and the prison provides inmate labor to tend and harvest the crops.

Once the vegetables are out of the ground, they are

delivered by the truckload to each facility.

At the county jail, inmates are charged with preparing the produce. They wash and dice the greens (more than 30,000 pounds since last June); peel potatoes (more 8,000 pounds); and husk corn (12,000 pounds). Anything not needed immediately is frozen for future use.

The inmates also do the cooking.

"It's better nutrition for the inmates and we are able to offer bigger portions," Sunday said. "And it helps with inmate morale."

Laura Bowden oversees the jail's kitchen. She says the inmates working with her are usually in good spirits.

"(The inmates) know it's a lot of work, but they have pride in that because they know they have to eat it," she said. "They often say it's the best food they've had."

Her kitchen crew has a

high-turnover. The jail only holds inmates during pre-trial, pre-sentencing and when they have been sentenced to less than a year.

But Bowden said that on every shift she has one or two prisoner take an interest in the process, and believes some have learned skills that could help them get a job or implement better habits at home.

Bowden knows how to get creative with the produce to get the most out of it. Sunday recently lauded her for whipping up a pie filling using boiled down watermelon rinds that he said was surprisingly good.

Last week, inmate James Smith, a 30-year-old who was serving his last few days for felony violation of probation, was scooping steaming-hot ladles of corned turkey and soup made from the farm's vegetables onto plastic trays.

"It helps pass the time," he said. "I get back and I'll

go to sleep and the day will be done."

Smith said every dollar he's earned has been in a kitchen, and cooking at the jail keeps him in practice. He expects to go back to his restaurant job after he completes his sentence.

He's getting out about a month early after earning "gain time" working in the kitchen.

In June, jail inmates performed almost 8,000 hours of labor on road and lawn maintenance, working at the landfill and cleaning offices. Inside the jail, Sunday estimates inmates provided another 5,700 hours.

"The biggest benefit is it helps me on my budget," Demers said. "Inmates do a lot of labor in the county that sometimes gets overlooked."

At the farm last week, about a dozen state prison inmates worked under a sweltering hot sun, hoeing around newly planted sum-

mer corn stalks.

Sgt. Ira Bird oversees the program for the prison. As a longtime correctional officer, he had little background when he planted his first field four years ago. But he quickly has become an expert on crop rotation and what to plant each season.

"I love it, but don't tell anybody," he said.

Walton County extension agents also lend a hand at the farm. They have helped teach Bird how to grow crops using the least amount of pesticides to make the food healthier and save money.

Bird said the program helps inmates pass the time and teaches them a marketable skill.

"They see the whole process, from when we break ground until we plant, fertilize, hoe and harvest," he said. "Florida is a big farming state. There are opportunities for them."

## NOTICE

The Holmes County School Board will be considering amendments to School Board Policies, Student Progression Plan and Student Code of Conduct at the School Board meeting August 7, 2012 at 9:00 am. A copy of the documents to be amended may be viewed at the Holmes County School Board Office Monday-Thursday from 7:30 am until 3:00 pm. A public hearing will be held August 7, 2012 at 9:00 am in the Board Room.

## NOTICE OF BUDGET HEARING

The Holmes County School Board will soon consider a budget for the fiscal year 2012-2013.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

July 30, 2012  
5:05 P.M.

At

The District School Board Office  
701 East Pennsylvania Avenue,  
Bonifay, Florida.



**Los Rancheros**  
Mexican Restaurant

4721 South Waukesha Street, Bonifay, FL  
(850) 547-2060

<p><b>Dinner</b></p> <p><b>Fajita</b></p> <p>(Steak or Chicken)</p> <p style="font-size: 2em; font-weight: bold;">\$7.99</p> <p style="font-size: 0.8em;">Not valid with any other offer or coupon</p>	<p><b>Buy</b></p> <p><b>One Dinner</b></p> <p><b>Get Second</b></p> <p><b>Dinner</b></p> <p><b>Half Price</b></p> <p style="font-size: 0.8em;">Not valid with any other offer or coupon</p>
--	---

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Auto-Owners Insurance

### DISTRICT SCHOOL BOARD OF HOLMES COUNTY

#### Budget Summary Fiscal Year 2012-2013

**Proposed Millage Levy:**

<b>Operating:</b>	<b>5.443</b>
Required Local Effort	0.748
Basic Discretionary Operating	0.748
<b>Total Millage</b>	<b>6.191</b>

REVENUES					
	General	Special Revenue	Debt Service	Capital Projects	Internal
Federal	95,000	3,986,549			
State Sources	17,993,462	25,022	300,050	33,000	
Local Sources	3,130,355	355,269	9,850	18,000	
<b>Total Revenues</b>	<b>21,218,817</b>	<b>4,366,840</b>	<b>309,900</b>	<b>51,000</b>	<b>0</b>
Transfers In	115,000				210,000
Fund Balances-July 1, 2012	2,064,466	242,525	603,539	974,265	1,871,748
<b>TOTAL REVENUES AND BALANCES</b>	<b>23,398,283</b>	<b>4,609,365</b>	<b>913,439</b>	<b>1,025,265</b>	<b>2,081,748</b>

EXPENDITURES	
Instruction	12,587,774
Pupil Personnel Services	509,270
Instructional Media Services	552,863
Instructional Curriculum Services	82,978
Instructional Staff Training	194,246
Instructional Technology	110,137
Board of Education	180,634
General Administration	185,740

state prison, and carried them into the kitchen for washing and peeling.

The farm is a co-operative effort between the county jail and the state's Walton Correctional Institution. Operating almost exclusively with inmate labor, the program yielded more than 300,000 pounds of produce last year to feed inmates at both facilities.

It's a huge cost-saving measure for the jail, which houses nearly 250 inmates each day, said Director Stan Sunday.

"Nothing is this good in terms of cost-savings," Sunday said.

proached the prison about implementing the program early in 2008, shortly after they took over jail operations from the Sheriff's Office. The first crop was planted that summer.

Since then, the farm has grown to more than 20 acres and yields crops year-round. There also is room to expand.

The county provides start-up costs for seeds and irrigation systems, and the prison provides inmate labor to tend and harvest the crops.

Once the vegetables are out of the ground, they are

able to offer bigger portions," Sunday said. "And it helps with inmate morale."

Laura Bowden oversees the jail's kitchen. She says the inmates working with her are usually in good spirits.

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The District School Board Office  
701 East Pennsylvania Avenue,  
Bonifay, Florida.



**It's my time.  
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**Application Deadline:  
August 2**

**Fall Registration:  
August 15 - 17**

**Classes Begin  
August 20**

**Late Registration  
through August 21**

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is my college.**



**Los Rancheros**  
Mexican Restaurant

1721 South Waukesha Street, Bonifay, FL  
(850) 547-2060

**Dinner Fajita**  
(Steak or Chicken)  
**\$7.99**

Buy One Dinner Get Second Dinner Half Price

Not valid with any other offer or coupon

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\*Property Insurance is not available in the state of Florida from Auto-Owners Insurance.

**Auto-Owners Insurance**

### DISTRICT SCHOOL BOARD OF HOLMES COUNTY

#### Budget Summary

#### Fiscal Year 2012-2013

Proposed Millage Levy:						
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Required Local Effort	5.443					
Basic Discretionary Operating	0.748					
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REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	
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Transfers In	115,000				210,000	
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EXPENDITURES						
Instruction	12,587,774	2,317,883				
Pupil Personnel Services	509,270	78,618				
Instructional Media Services	552,863	391				
Instructional Curriculum Services	82,978	169,509				
Instructional Staff Training	194,246	141,659				
Instructional Technology	110,137					
Board of Education	180,634					
General Administration	185,740	47,081				
School Administration	1,779,773					
Facilities Acquisition and Construction						
Fiscal Services	318,377					
Food Services		1,631,412				
Central Services	668,087					
Pupil Transportation Services	1,385,390	23,834				
Operation of Plant	2,597,875					
Maintenance of Plant	967,907					
Community Services	2,000					
Debt Service			235,014			
<b>Total Expenditures</b>	<b>22,123,051</b>	<b>4,410,387</b>	<b>235,014</b>	<b>0</b>	<b>0</b>	
Transfers Out			210,000	115,000		
Fund Balances-June 30, 2013	1,275,232	198,978	468,425	910,265	2,081,748	
<b>TOTAL EXPENDITURES,</b>						
<b>TRANSFERS AND BALANCES</b>	<b>23,398,283</b>	<b>4,609,365</b>	<b>913,439</b>	<b>1,025,265</b>	<b>2,081,748</b>	

## **REQUIREMENTS FOR PARTICIPATION**

Each district participating in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the following requirements:

- 1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by State Board of Education Rules.
- 2) Operate all schools for a term of at least 180 actual teaching days. Upon written application, the State Board may prescribe procedures for altering this requirement.
- 3) Provide written contracts for all instructional personnel.
- 4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with Florida Statutes and the Florida Administrative Code.
- 5) Observe all requirements of the State Board relating to the preparation, adoption, and execution of budgets for the district school system.
- 6) Make the minimum financial effort required for the support of the Florida Education Finance Program as prescribed in the current year's General Appropriations Act.
- 7) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.
- 8) Comply with the minimum classroom expenditure requirements and associated reporting pursuant to s. 1011.64.

## State Dollars (Flow Chart)

The amount of state and local FEFP dollars for each school district is determined as follows:

$$\text{FTE Students} \times \text{Program Cost Factors} \times \text{Base Student Allocation} \times \text{District Cost Differential} =$$

$$\text{Base Funding} + \text{Declining Enrollment} + \text{Sparsity Supplement} + \text{.748 Mill Compression} +$$

$$\text{.250 Mill Compression} + \text{Safe Schools} + \text{Supplemental Academic Instruction} + \text{Reading Instruction} +$$

$$\text{Teacher Lead} + \text{Instructional Materials} + \text{ESE Guaranteed Allocation} + \text{DJJ Supplemental} +$$

$$\text{Student Transportation} + \text{Virtual Education} = \text{Total FEFP} - \text{Required Local Effort} =$$

$$\text{Net State and Federal FEFP} + \text{District Lottery School Recognition} + \text{Class Size Reduction} = \text{Net State FEFP}$$



## FEFP CALCULATION SCHEDULE

The FEFP is calculated five times throughout the year to arrive at each year's final appropriation. These calculations are as follows:

- 1) First Calculation – This calculation is completed immediately after the annual legislative session. District allocations for July are based on this calculation.
- 2) Second Calculation – This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62, F.S. District allocations for August through November are based on this calculation.
- 3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December through March are distributed using this calculation. (District's current year July and October and prior year June FTE amounts are summed and a February estimate is made based on the previous year's trend of February and October surveys.)
- 4) Fourth Calculation – This calculation is made upon receipt of districts' February FTE and estimated June FTE reported in March. District allocations for April through June are distributed using this calculation.
- 5) Final Calculation – This calculation is made upon receipt of districts' June FTE survey usually reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this Final Calculation to the Fourth Calculation.

## Millage and Property Taxes




## CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/11  
Rule 12DER11-10  
Florida Administrative Code  
Eff. 05/11

Year: 2012	County: Holmes										
Name of School District : Holmes District School Board											
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT</b>											
1. Current year taxable value of real property for operating purposes	\$ 393,374,185 (1)										
2. Current year taxable value of personal property for operating purposes	\$ 60,654,002 (2)										
3. Current year taxable value of centrally assessed property for operating purposes	\$ 6,546,824 (3)										
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 460,575,011 (4)										
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 3,179,146 (5)										
6. Current year adjusted taxable value (Line 4 minus Line 5)	\$ 457,395,865 (6)										
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 463,799,954 (7)										
8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No    (8)										
<b>SIGN HERE</b>	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.										
	Signature of Property Appraiser :     Date : 07/02/2012										
<b>SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER</b>											
Local board millage includes discretionary and capital outlay.											
9. Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)	5.4780 per \$1,000 (9)										
10. Prior year local board millage levy (All discretionary millages)	0.7480 per \$1,000 (10)										
11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 2,540,696 (11)										
12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 346,922 (12)										
13. Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 2,887,618 (13)										
14. Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	5.5547 per \$1,000 (14)										
15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	0.7585 per \$1,000 (15)										
16. Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	5.4430 per \$1,000 (16)										
17.	(17)										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">A. Capital Outlay</td> <td style="width: 20%;">B. Discretionary Operating</td> <td style="width: 20%;">C. Discretionary Capital Improvement</td> <td style="width: 20%;">D. Critical Capital Outlay or Critical Operating</td> <td style="width: 20%;">E. Additional Voted Millage</td> </tr> <tr> <td></td> <td style="text-align: center;">0.748</td> <td></td> <td></td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage		0.748				
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	0.748										
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)		0.748 per \$1,000									

Continued on page 2

Name of School District : Holmes District School Board			DR-4205 R. 5/11 Page 2	
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 2,506,910	(18)	
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 344,510	(19)	
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 2,851,420	(20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	-2.01	% (21)	
22.	Current year total proposed rate as a percent change of rolled-back rate ((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)	-1.94	% (22)	
Final public budget hearing		Date : 09-18-2012	Time : 6:00 PM	
		Place : Holmes District School Board 701 E Pennsylvania Avenue Bonifay, FL 32425		
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
	Signature of Chief Administrative Officer : 		Date : July 31, 2012	
	Title : Superintendent of Schools		Contact Name And Contact Title : Larry Hawkins	
	Mailing Address : 701 E Pennsylvania Avenue		Physical Address : 701 E Pennsylvania Avenue	
	City, State, Zip : Bonifay, FL 32425		Phone Number : 850-547-9343	Fax Number : 850-547-3835

Continued on page 3



Reset Form

Print Form

### CERTIFICATION OF FINAL TAXABLE VALUE

DR-422  
R. 5/11  
Rule 12DER11-10  
Florida Administrative Code  
Eff. 05/11

Year : 2012	County : Holmes	Is VAB still in session? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Principal Authority : Holmes School District		Check type : <input checked="" type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority : Holmes School District		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1.	Current year gross taxable value from Line 4, Form DR-420	\$	460,575,011	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	459,475,380	(2)
3.	Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)		-24 %	(3)

The taxing authority must complete this form and return it to the property appraiser by 9:00 A.M., 10/16/2012  
time date

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : 	Date :	10/11/2012

**SECTION II : COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.


If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a.	County or municipal principal taxing authority	-0-	per \$1,000	(4a)
4b.	Dependent special district	-0-	per \$1,000	(4b)
4c.	Municipal service taxing unit (MSTU)	-0-	per \$1,000	(4c)
4d.	Independent Special District	-0-	per \$1,000	(4d)
4e.	School district	Required Local Effort	5.443	per \$1,000 (4e)
		Capital Outlay	-0-	per \$1,000
		Discretionary Operating	0.748	per \$1,000
		Discretionary Capital Improvement	-0-	per \$1,000
		Critical Capital Outlay or Critical Operating	-0-	per \$1,000
		Additional Voted Millage	-0-	per \$1,000
4f.	Water management district	District Levy	-0-	per \$1,000 (4f)
		Basin	-0-	per \$1,000

<b>Are you going to adjust adopted millage ?</b>	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	<b>If No, STOP HERE, Sign and Submit.</b>
--	------------------------------	--	---

Continued on page 2

Taxing Authority : Holmes School District		DR-422 R. 5/11 Page 2	
<b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)			
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000	(6)
<b>MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS</b> may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)			
7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000	(8)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer : 		Date : 10/12/2012
	Title : Superintendent of Schools	Contact Name and Contact Title : Larry Hawkins Finance Officer	
	Mailing Address : 701 E Pennsylvania Avenue	Physical Address : 701 E Pennsylvania Avenue	
	City, State, Zip : Bonifay, FL 32425	Phone Number : 850-547-9343	Fax Number : 859-547-3835

### INSTRUCTIONS

**SECTION I: Property Appraiser**

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

Florida Department of Revenue  
Property Tax Oversight - TRIM Section  
P. O. Box 3000  
Tallahassee, Florida 32315 - 3000

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.

All forms for taxing authorities are available on our website at  
<http://dor.myflorida.com/dor/property/trimmax.html>

Please return completed form to:  
 Florida Department of Education  
 Office of Funding and Financial Reporting  
 325 W. Gaines St., Room 824  
 Tallahassee, FL 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION**

**RESOLUTION DETERMINING  
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF HOLMES  
 COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE  
 MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL  
 IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR  
 BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

DISTRICT SCHOOL TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>460,575,011</u>	Required Local Effort	\$ <u>2,398,675</u>	<u>5.4250</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>7,959</u>	<u>0.0180</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>2,406,634</u>	<u>5.4430</u> mills

DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>460,575,011</u>	Discretionary Operating	\$ <u>330,730</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Local Capital Improvement	\$ _____	_____ mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ _____	_____ mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY -1.94 PERCENT.

STATE OF FLORIDA

COUNTY OF HOLMES

I, Gary Galloway, Superintendent of Schools and ex-officio Secretary of the District School Board of Holmes County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Holmes County, Florida, September 18, 2012.

  
Signature of Superintendent of Schools

September 18, 2012  
Date of Signature

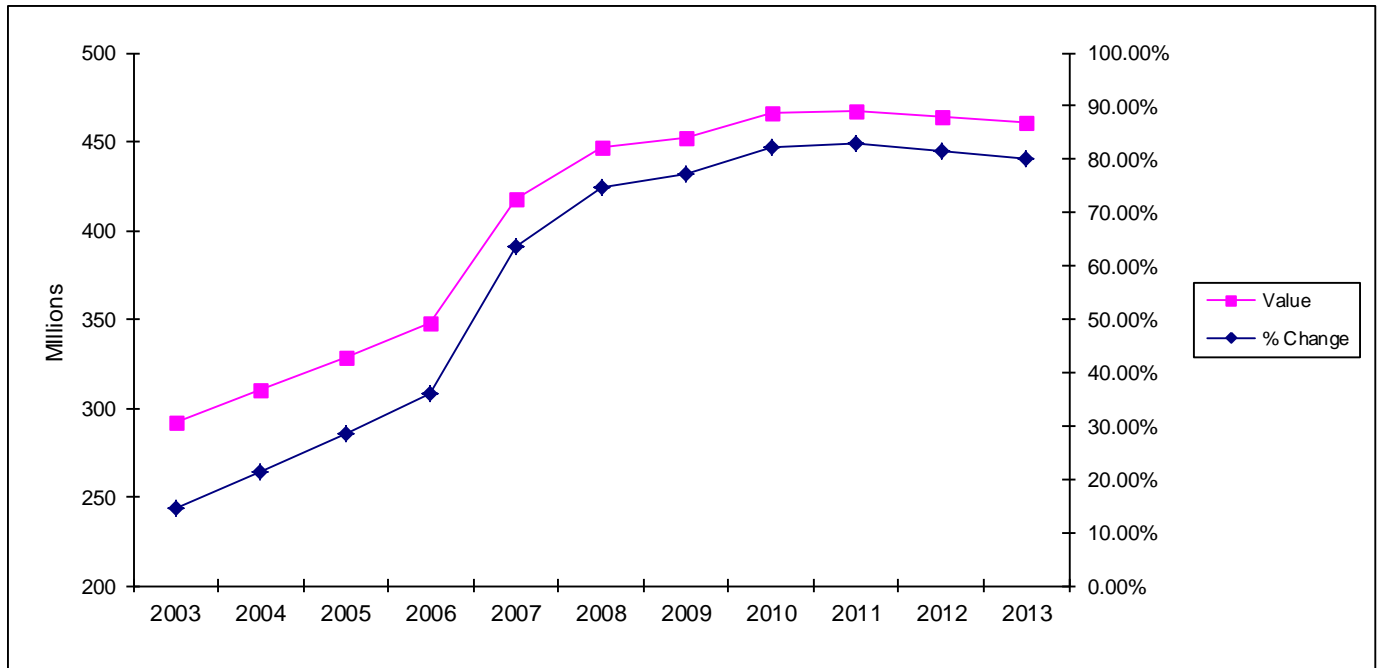
Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.



# Assessed Value of Property

## Ten Year Historical Trend

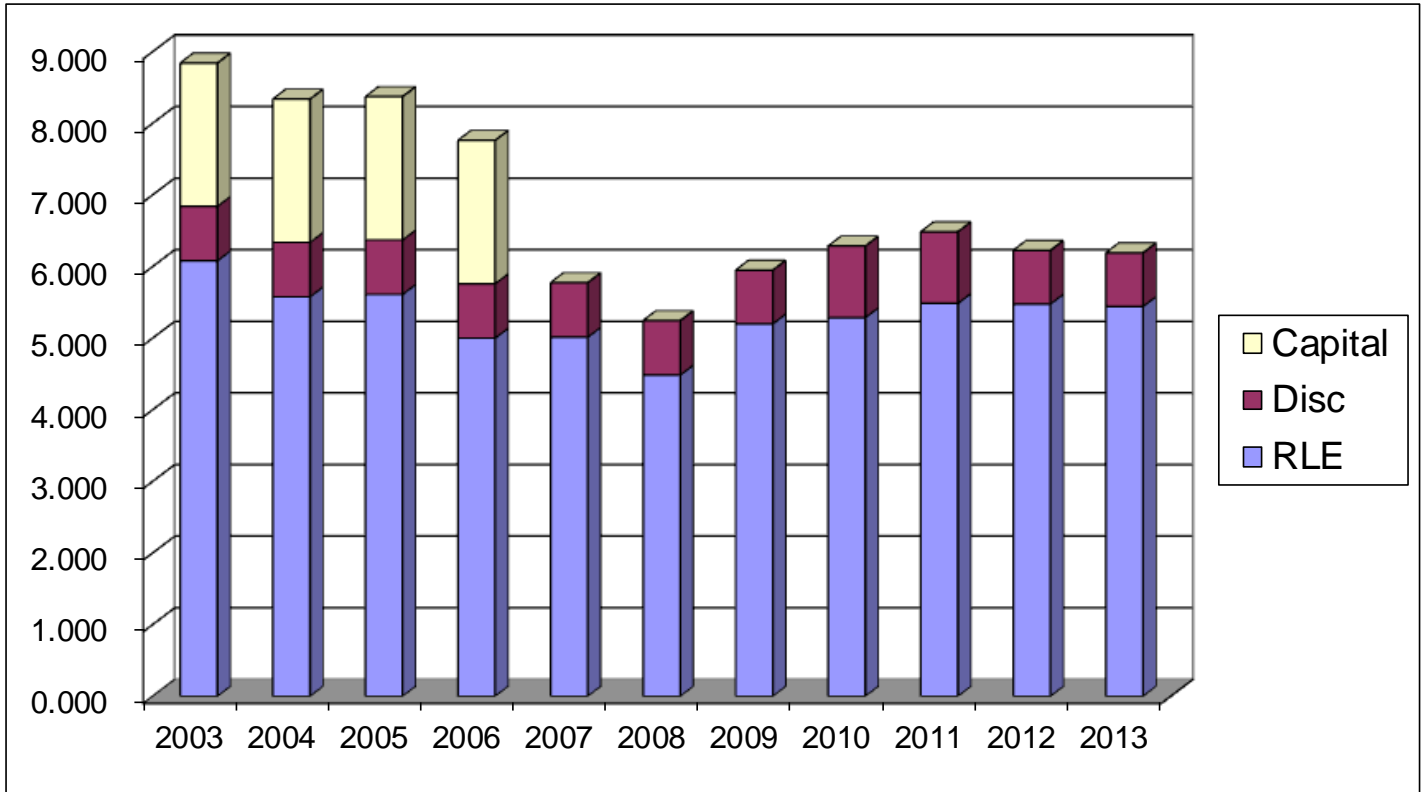
2012-2013



	Value	% Change From 2000
<b>2003</b>	292,158,550	14.36%
<b>2004</b>	309,747,780	21.24%
<b>2005</b>	328,671,981	28.65%
<b>2006</b>	347,805,597	36.14%
<b>2007</b>	417,779,034	63.53%
<b>2008</b>	446,757,465	74.87%
<b>2009</b>	452,493,551	77.11%
<b>2010</b>	465,661,852	82.27%
<b>2011</b>	467,672,298	83.06%
<b>2012</b>	463,799,954	81.54%
<b>2013</b>	460,575,011	80.28%

Note: As tax assessments increase, state FEFP dollars decrease.

## History of Millage



	<u>RLE</u>	<u>Disc</u>	<u>Capital</u>	<u>Total</u>
<b>2003</b>	<b>6.082</b>	<b>0.760</b>	<b>2.000</b>	<b>8.842</b>
<b>2004</b>	<b>5.578</b>	<b>0.760</b>	<b>2.000</b>	<b>8.338</b>
<b>2005</b>	<b>5.612</b>	<b>0.760</b>	<b>2.000</b>	<b>8.372</b>
<b>2006</b>	<b>5.001</b>	<b>0.760</b>	<b>2.000</b>	<b>7.761</b>
<b>2007</b>	<b>5.014</b>	<b>0.760</b>	<b>0.000</b>	<b>5.774</b>
<b>2008</b>	<b>4.485</b>	<b>0.760</b>	<b>0.000</b>	<b>5.245</b>
<b>2009</b>	<b>5.201</b>	<b>0.748</b>	<b>0.000</b>	<b>5.949</b>
<b>2010</b>	<b>5.288</b>	<b>0.998</b>	<b>0.000</b>	<b>6.286</b>
<b>2011</b>	<b>5.487</b>	<b>0.998</b>	<b>0.000</b>	<b>6.485</b>
<b>2012</b>	<b>5.478</b>	<b>0.748</b>	<b>0.000</b>	<b>6.226</b>
<b>2013</b>	<b>5.443</b>	<b>0.748</b>	<b>0.000</b>	<b>6.191</b>

Millage Levies And  
District Ad Valorem Tax Revenue  
Computed Collection 96%

Certified Property Tax Value	2011-2012		2012-2013		Difference
	Millage	Amount	Millage	Amount	
	463,799,954		460,575,011		
Required Local Effort	5.478	2,439,068	5.443	2,406,633	(0.035)
Discretionary Local Effort	0.748	333,045	0.748	330,730	0.000
Discretionary Critical Needs	0.000	0	0.000	0	0.000
Capital Improvement	0.000	0	0.000	0	0.000
<b>Total</b>	<b>6.226</b>	<b>2,772,113</b>	<b>6.191</b>	<b>2,737,363</b>	<b>(0.035)</b>

**Impact on a \$100,000 property with a \$50,000 homestead exemption:**

Value Assessed	100,000	
Homestead Exemption	<u>50,000</u>	
Taxable value	\$50,000 @ 6.191 mills for 2012-2013	<b>309.55</b>
Taxable value	\$50,000 @ 6.226 mills for 2011-2012	<u><b>311.30</b></u>
<b>Total annual tax change assuming no change in assessed value</b>		<u><b>(1.75)</b></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 Ten Years

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Agriculture</u>	<u>Tax-Exempt</u>	<u>Miscellaneous</u>	<u>Total Assessed</u>
2011-12	277,704,583	50,494,052	6,126,603	180,822,224	105,227,447	14,781,548	635,156,457
2010-11	283,139,352	50,402,542	6,315,315	178,209,755	106,432,078	11,540,785	636,039,827
2009-10	281,678,201	49,550,106	6,371,302	174,984,449	108,285,069	11,409,470	632,278,597
2008-09	264,599,855	47,340,569	6,268,298	166,858,679	108,383,647	27,899,653	621,350,701
2007-08	242,323,924	47,193,860	6,321,868	160,868,596	92,583,411	52,001,363	601,293,022
2006-07	228,551,094	45,862,269	5,647,732	152,919,465	90,526,508	46,357,135	569,864,203
2005-06	197,341,237	33,785,552	4,772,523	144,954,671	72,414,813	21,140,950	474,409,746
2004-05	189,752,108	30,436,419	4,702,695	136,055,272	69,371,634	17,509,495	447,827,623
2003-04	182,408,567	28,620,787	4,955,337	131,759,187	66,810,463	14,358,945	428,913,286
2002-03	173,288,865	28,647,426	5,160,295	128,365,961	64,145,639	14,417,392	414,025,578

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
PROPERTY TAX RATES  
Ten Years

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County wide										
Board of County commissioners	10.000	10.000	10.000	10.000	9.750	9.500	9.500	9.500	9.4492	9.6605
NWF water commission	0.050	0.050	0.050	0.050	0.050	0.045	0.045	0.045	0.0450	0.0400
School	8.842	8.338	8.372	7.761	5.774	5.961	5.949	6.286	6.4850	6.2260
Total	<u>18.892</u>	<u>18.388</u>	<u>18.422</u>	<u>17.811</u>	<u>15.574</u>	<u>15.506</u>	<u>15.494</u>	<u>15.831</u>	<u>15.979</u>	<u>15.9265</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 PRINCIPAL PROPERTY TAX PAYERS  
 Four Years

Taxpayer	2008-09		2009-10		2010-11		2011-12	
	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total
Alabama Electric Co								
CSX	4,902,730	1.08%	4,902,730	1.05%	5,237,021	1.12%	5,906,816	1.27%
Embarq Florida Inc	8,417,451	1.86%	7,449,130	1.60%	6,186,938	1.32%	6,392,388	1.38%
Florida Gas Transmission Co	5,046,355	1.12%	4,714,116	1.01%	4,490,230	0.96%	4,316,832	0.93%
Formation Properties III, LLC	3,654,506	0.81%	3,564,422	0.77%	3,474,337	0.74%	3,386,941	0.73%
Gray Midamerica TV Inc	2,258,150	0.50%	2,029,000	0.44%	2,241,201	0.48%	2,141,282	0.46%
Gulf Power Co	6,396,435	1.42%	7,125,731	1.53%	7,103,443	1.52%	7,390,010	1.59%
Jai Santoshi Ma Enterprises							2,991,106	0.65%
Locke Investments LLC					1,962,708	0.42%		
Plum Creek Timber OP I LLC	1,984,421	0.44%	2,321,831	0.50%	2,298,808	0.49%	2,294,408	0.49%
Power South Energy Coop	6,268,821	1.39%	6,849,246	1.47%	6,762,686	1.45%	6,763,027	1.46%
Providential Group LLC								
The Bank Of Bonifay	1,717,886	0.38%	1,777,192	0.38%				
Vaghmar Bhupendra B								
West Florida Electric	<u>11,575,959</u>	<u>2.56%</u>	<u>12,224,024</u>	<u>2.63%</u>	<u>14,504,598</u>	<u>3.10%</u>	<u>15,436,501</u>	<u>3.33%</u>
Total	<u>52,222,714</u>	<u>11.56%</u>	<u>52,957,422</u>	<u>11.38%</u>	<u>54,261,970</u>	<u>11.60%</u>	<u>57,019,311</u>	<u>12.29%</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 SCHOOL BUILDING INFORMATION AND ENROLLMENT DATA  
 Ten Years

	Bonifay Middle	Poplar Springs	Bethlehem	Ponce de Leon High	Ponce de Leon Elem	Bonifay Elem	Holmes Co High	Gap
Placed in service	1950	2005	2001	1989	1979	1970	1992	1983
Square footage (a)	92,531	117,533	130,629	72,891	51,492	98,576	131,466	2,815
Portables	1		2	1	4	6	1	
Student stations	822	515	873	568	474	858	757	10
Enrollment:								
2003	373.50	318.50	573.59	429.85	365.50	774.75	483.30	28.86
2004	391.68	320.74	553.89	409.81	331.50	773.28	485.10	29.00
2005	526.51	321.60	507.07	409.46	335.66	669.32	462.00	38.50
2006	510.70	331.50	501.72	390.74	379.05	686.83	475.65	30.50
2007	482.66	320.50	505.02	399.49	370.00	670.98	473.24	30.50
2008	499.00	310.52	509.11	410.50	352.50	705.42	472.90	47.85
2009	490.00	310.50	498.26	429.00	348.04	719.02	460.04	35.50
2010	480.72	310.82	514.71	379.16	330.55	731.39	456.69	33.00
2011	516.98	322.59	496.67	362.11	332.04	746.31	448.01	28.00
2012	514.70	341.60	482.72	353.01	320.11	711.18	444.75	24.00

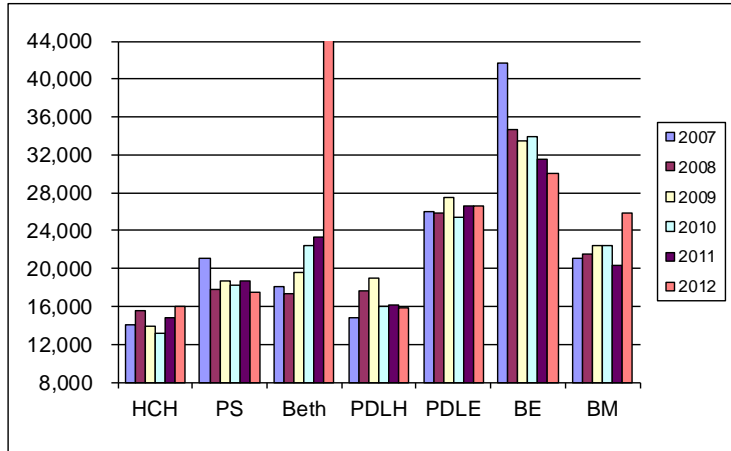
# Food Service



Holmes County School Board  
Year To Date Financial Statement - Comparative - Cash Basis  
July 1 Through June 30  
FY 2010, FY 2011, and FY 2012

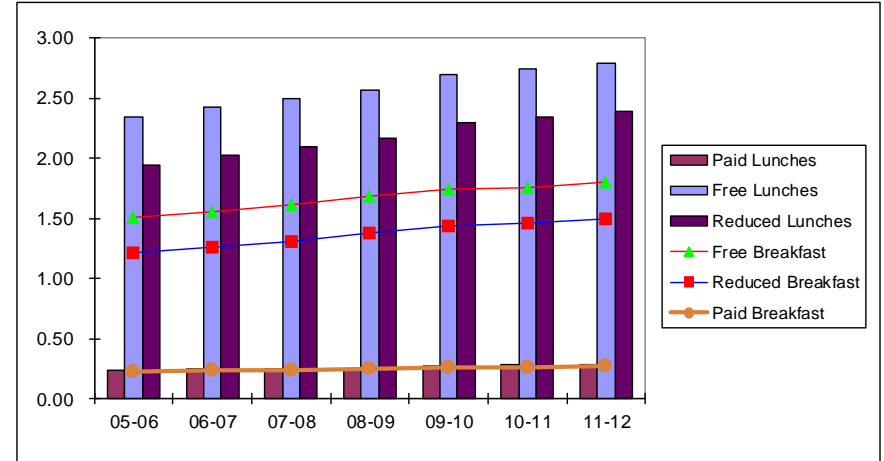
	FY 2010	FY 2011	FY 2012	Favorable (Unfavorable) 2011 to 2012
<b>Food Service - Revenue</b>				
Bonifay Middle	253,788.20	261,527.27	276,460.42	14,933.15
Poplar Springs	153,598.77	160,510.98	165,378.38	4,867.40
Bethlehem	189,149.54	197,549.95	244,200.62	46,650.67
Ponce de Leon High	125,924.35	133,976.35	130,235.65	(3,740.70)
Ponce de Leon Elementary	188,964.15	192,378.38	193,885.34	1,506.96
Bonifay Elementary	369,146.48	376,066.12	378,011.89	1,945.77
Holmes County High	151,955.04	156,971.68	154,694.35	(2,277.33)
District	150,613.32	100,462.00	83,629.47	(16,832.53)
<b>Total</b>	<b>1,583,139.85</b>	<b>1,579,442.73</b>	<b>1,626,496.12</b>	<b>47,053.39</b>
<b>Food Service - Expenditures</b>				
Bonifay Middle	236,639.19	252,178.82	258,897.40	(6,718.58)
Poplar Springs	175,182.33	176,524.53	189,677.17	(13,152.64)
Bethlehem	219,281.62	215,287.81	249,315.41	(34,027.60)
Ponce de Leon High	176,663.40	181,122.49	164,742.82	16,379.67
Ponce de Leon Elementary	202,693.45	190,679.44	202,860.03	(12,180.59)
Bonifay Elementary	308,651.06	330,403.86	313,597.94	16,805.92
Holmes County High	168,446.61	173,925.51	182,759.67	(8,834.16)
District	90,902.54	93,911.13	83,289.79	10,621.34
<b>Total</b>	<b>1,578,460.20</b>	<b>1,614,033.59</b>	<b>1,645,140.23</b>	<b>(31,106.64)</b>
<b>Food Service - Net Income</b>				
Bonifay Middle	1,592.36	(4,986.95)	5,623.27	10,610.22
Poplar Springs	(21,583.56)	(16,013.55)	(24,298.79)	(8,285.24)
Bethlehem	(30,132.08)	(17,737.86)	(5,114.79)	12,623.07
Ponce de Leon High	(50,739.05)	(47,146.14)	(34,507.17)	12,638.97
Ponce de Leon Elementary	(13,729.30)	1,698.94	(8,974.69)	(10,673.63)
Bonifay Elementary	60,495.42	45,662.26	64,413.95	18,751.69
Holmes County High	(16,491.57)	(16,953.83)	(28,065.32)	(11,111.49)
District	75,267.43	20,886.27	12,279.43	(8,606.84)
<b>Total</b>	<b>4,679.65</b>	<b>(34,590.86)</b>	<b>(18,644.11)</b>	<b>15,946.75</b>

### Holmes County School Board Breakfasts Served



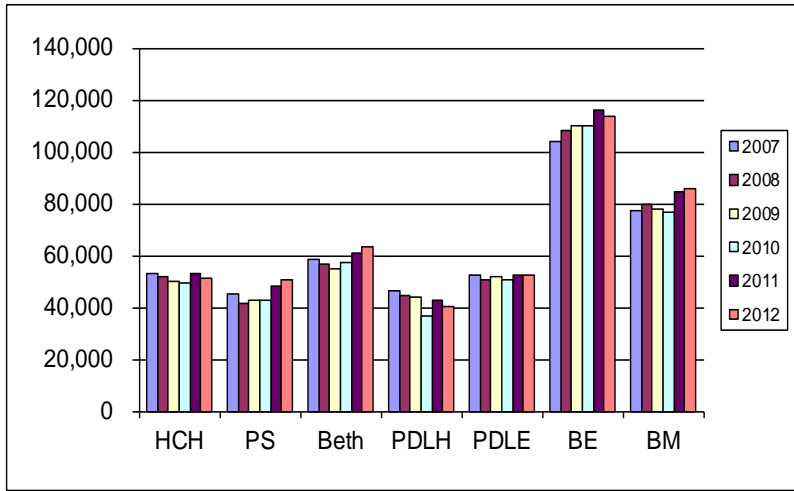
	2007	2008	2009	2010	2011	2012
HCH	14,120	15,608	13,931	13,198	14,750	16,006
PS	21,061	17,726	18,704	18,234	18,717	17,458
Beth	18,035	17,405	19,563	22,456	23,346	44,463
PDLH	14,828	17,665	18,969	15,986	16,178	15,880
PDLE	26,049	25,800	27,449	25,360	26,671	26,630
BE	41,704	34,661	33,529	33,978	31,588	29,991
BM	21,084	21,507	22,351	22,372	20,368	25,846
Totals	156,881	150,372	154,496	151,584	151,618	176,274

### Holmes County School Board Reimbursement Rates For Meals



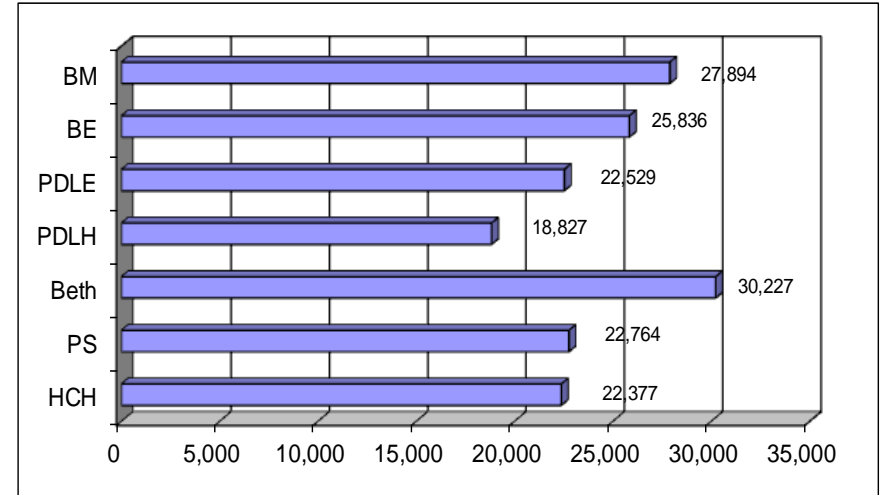
	05-06	06-07	07-08	08-09	09-10	10-11	11-12
Paid Lunches	0.24	0.25	0.25	0.24	0.27	0.28	0.28
Free Lunches	2.34	2.42	2.49	2.57	2.70	2.74	2.79
Reduced Lunches	1.94	2.02	2.09	2.17	2.30	2.34	2.39
Free Breakfast	1.51	1.56	1.61	1.68	1.74	1.76	1.80
Reduced Breakfast	1.21	1.26	1.31	1.38	1.44	1.46	1.50
Paid Breakfast	0.23	0.24	0.24	0.25	0.26	0.26	0.27

### Holmes County School Board Lunches Served



	2007	2008	2009	2010	2011	2012
HCH	53,167	51,711	50,144	49,587	53,175	51,125
PS	45,046	41,798	42,736	42,661	48,356	50,834
Beth	58,612	56,814	54,692	57,276	60,858	63,449
PDLH	46,646	44,285	43,936	36,927	42,782	40,602
PDLE	52,437	50,596	51,862	50,616	52,446	52,220
BE	104,163	108,170	110,036	109,799	116,328	113,918
BM	77,388	79,665	77,935	76,365	84,523	85,728
Totals	437,459	433,039	431,341	423,231	458,468	457,876

### Holmes County School Board Meals Per Employee



HCH	22,377
PS	22,764
Beth	30,227
PDLH	18,827
PDLE	22,529
BE	25,836
BM	27,894

## Holmes County School Board

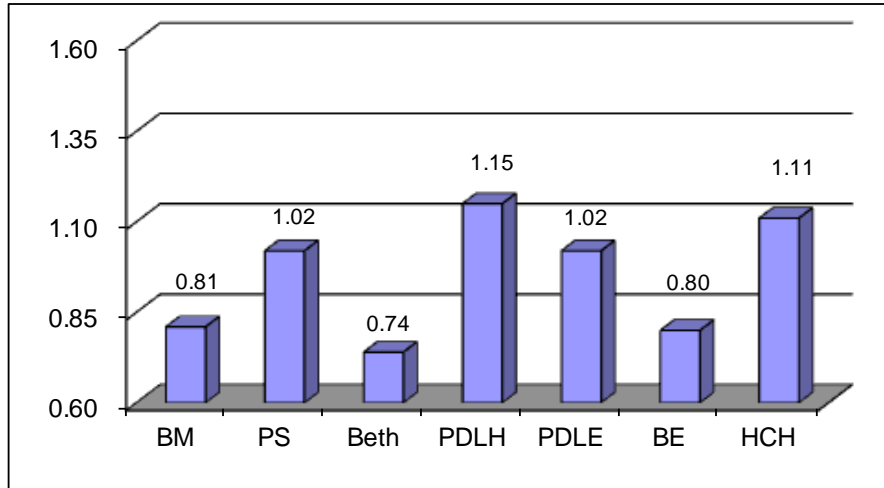
Analysis of School Food Service

July 2011 Through June 2012

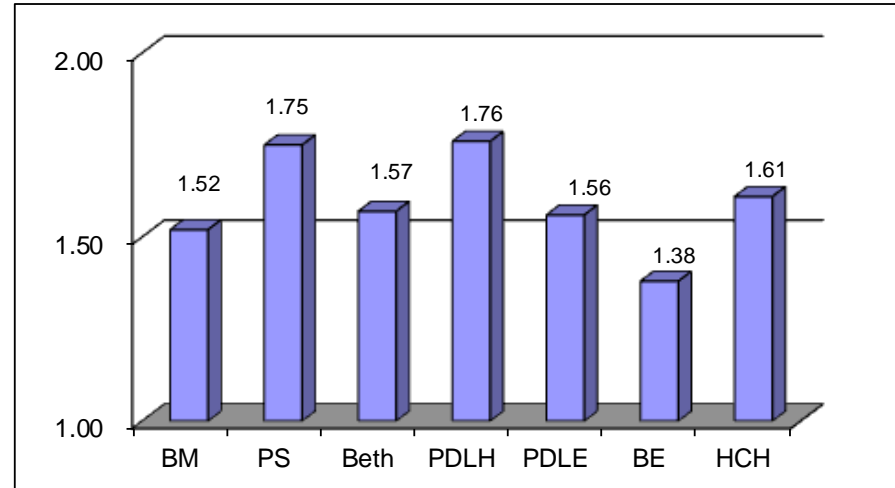
	Bonifay Middle	Poplar Springs	Bethlehem	PDLH	PDLE	Bonifay Elem.	HCHS	Totals
<b>Revenues</b> (including district)	291,025	174,340	258,850	137,689	204,420	396,701	163,471	1,626,497
Expenditures	258,897	189,677	249,315	164,743	202,860	313,598	182,760	1,561,850
Net Before District Allocation	32,128	(15,337)	9,534	(27,054)	1,560	83,103	(19,288)	64,646
District revenue, expenditures	(13,276)	(10,434)	(13,036)	(9,658)	(11,127)	(15,401)	(10,358)	(83,290)
Revenue Over (Under) Expenditures	18,852	(25,771)	(3,502)	(36,712)	(9,567)	67,702	(29,646)	(18,644)
<b>Expenditures:</b>								
Total Personnel	89,825	69,962	80,113	65,183	80,212	115,614	74,814	575,722
Non-Personnel	169,072	119,715	169,203	99,560	122,648	197,984	107,946	986,128
Total Expenditures	258,897	189,677	249,315	164,743	202,860	313,598	182,760	1,561,850
Cost of Purchased Food	146,515	103,666	145,820	80,965	101,281	164,584	85,381	828,212
<b>Meals Served:</b>								
Breakfast	25,846	17,458	44,463	15,880	26,630	29,991	16,006	176,274
Lunch	85,728	50,834	63,449	40,602	52,220	113,918	51,125	457,876
Total meals served	111,574	68,292	107,912	56,482	78,850	143,909	67,131	634,150
Employees:	4.00	3.00	3.57	3.00	3.50	5.57	3.00	25.64
<b>Ratios:</b>								
Personnel costs per meal	0.81	1.02	0.74	1.15	1.02	0.80	1.11	0.91
Non-Personnel cost per meal	1.52	1.75	1.57	1.76	1.56	1.38	1.61	1.56
Expenditures per meal	2.32	2.78	2.31	2.92	2.57	2.18	2.72	2.46
Purchase food per meal	1.31	1.52	1.35	1.43	1.28	1.14	1.27	1.31
Meals served per employee	27,894	22,764	30,227	18,827	22,529	25,836	22,377	24,733

# Holmes County School Board

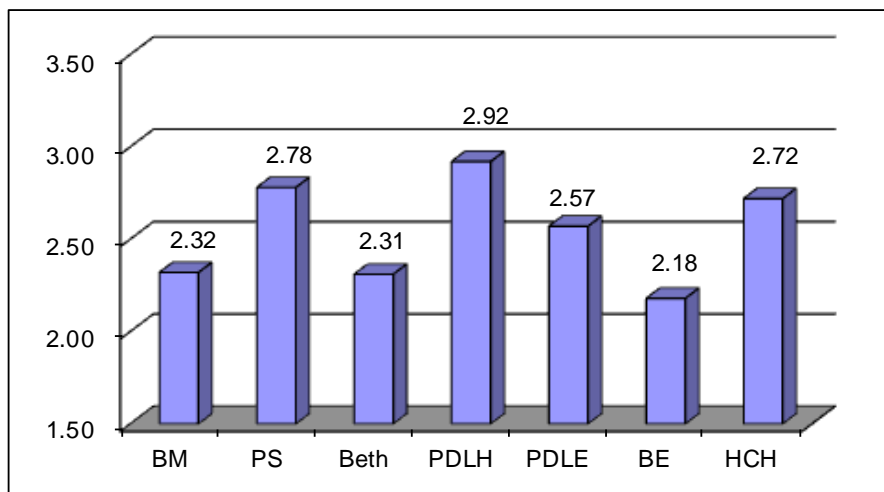
## Personnel Cost Per Meal



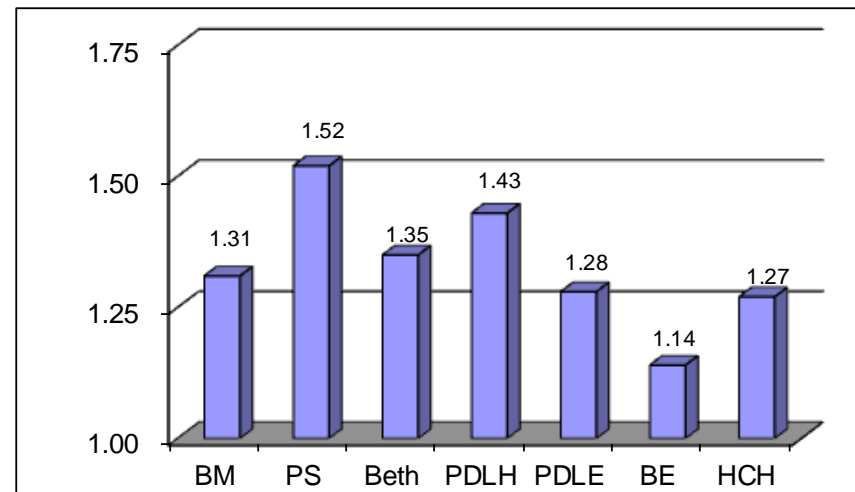
## Non-Personnel Cost Per Meal



## Total Expenditures Per Meal



## Purchased Food Per Meal

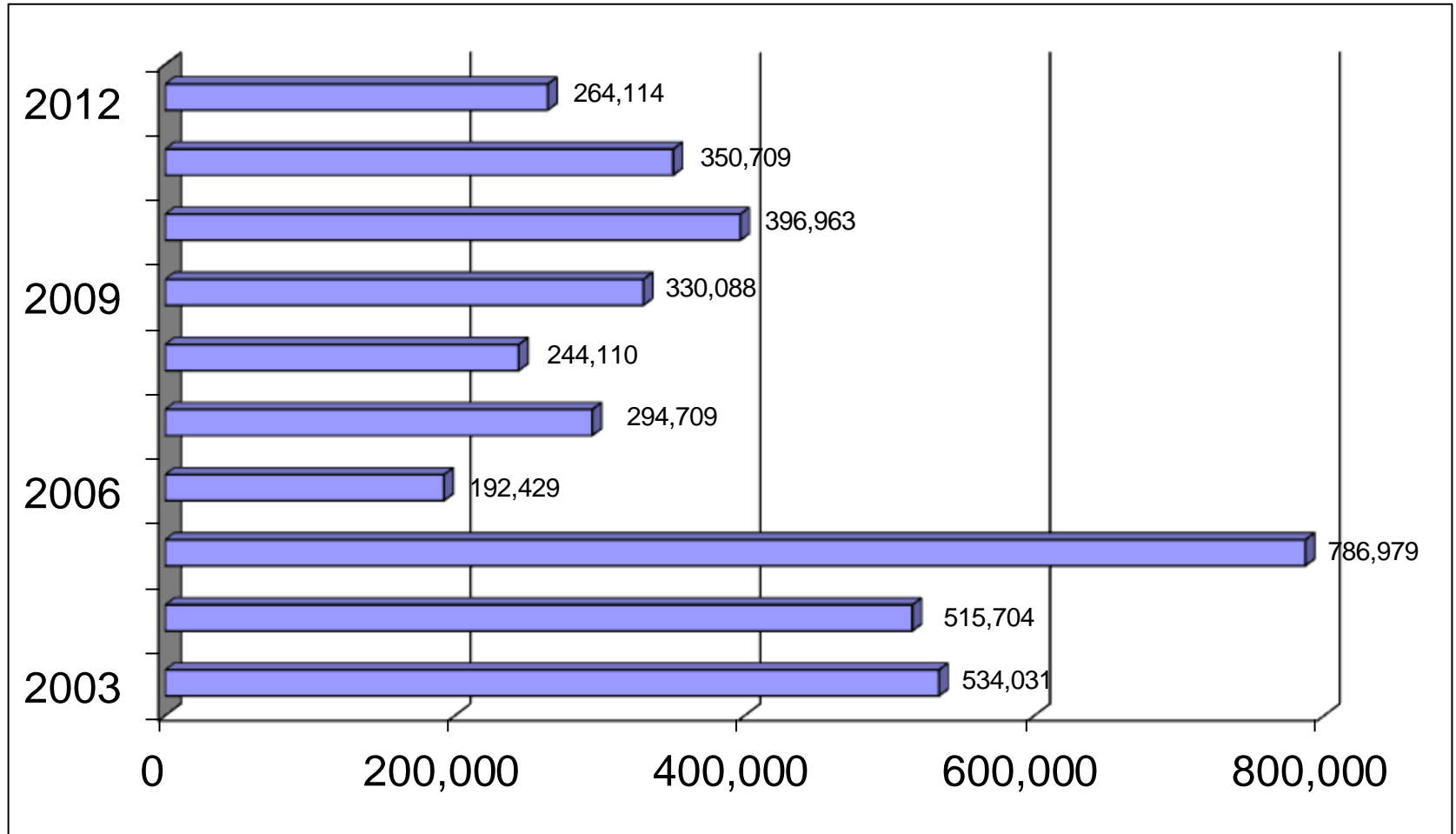


DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
 FOOD SERVICE OPERATING DATA  
 Eight Years

	2005	2006	2007	2008	2009	2010	2011	2012
Days meals were served	180	180	180	180	180	180	180	180
Meals served	597,796	612,035	594,340	583,411	617,326	608,296	652,424	668,340
Average meals served daily	3,321	3,400	3,302	3,241	3,430	3,379	3,625	3,713
Free and reduced meals served	392,908	392,203	373,882	381,139	402,044	422,224	425,266	459,878
Percentage of free and reduced to total meals	65.7%	64.1%	62.9%	65.3%	65.1%	69.4%	65.2%	68.8%
Total revenues	1,303,263.39	1,365,928.17	1,358,989.42	1,403,888.62	1,472,477.81	1,518,139.85	1,579,442.73	1,626,496.12
Total subsidy received	855,524.00	892,856.75	883,310.00	923,561.50	961,781.65	1,054,282.62	1,179,625.46	1,253,617.12
Total expenses	1,386,993.06	1,473,500.06	1,595,176.01	1,668,698.48	1,725,131.16	1,567,477.55	1,614,033.59	1,645,140.23
Average daily costs	7,705.52	8,186.11	8,862.09	9,270.55	9,584.06	8,708.21	8,966.85	9,139.67

Terminal Pay, FTE, Personnel, Subs

# Terminal Pay Benefits





**Holmes County School Board**  
Unweighted FTE

	<b>1985</b>	<b>1986</b>	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>
Bonifay Middle School								408.10	417.57	421.53	414.50	403.47	415.02	443.62
Hillcrest	30.00	27.02	23.00	19.48	16.50	15.50	15.50							
Poplar Springs	365.08	349.24	316.44	313.70	303.23	289.56	320.32	324.73	323.07	354.82	379.40	373.08	409.00	392.21
Bethlehem	562.26	589.22	581.01	580.46	566.04	562.53	595.24	599.06	625.36	619.94	624.59	633.23	641.42	649.11
Prosperity	74.00	75.50	79.00	84.00	70.18									
Ponce de Leon High	412.76	384.44	359.13	363.55	378.71	401.49	394.57	387.63	404.21	431.16	441.64	455.61	432.92	448.35
Ponce de Leon Elementary	255.00	262.00	265.50	256.08	290.00	369.23	370.91	360.31	395.01	393.66	393.60	373.18	393.12	402.50
Bonifay Elementary	854.50	848.00	869.00	872.74	884.66	863.78	887.60	815.58	808.40	836.49	855.63	900.90	908.59	862.09
Holmes County High	688.01	703.63	708.33	743.40	740.34	716.10	749.72	495.80	515.65	521.76	520.96	545.80	550.81	561.38
Wilderness Institute														
County Wide			1.01	2.42	2.42		3.50			27.00	39.46	41.81	41.50	38.97
Virtual School														

Totals **3,241.61 3,239.05 3,202.42 3,235.83 3,252.08 3,218.19 3,337.36 3,391.21 3,489.27 3,606.36 3,669.78 3,727.08 3,792.38 3798.23**

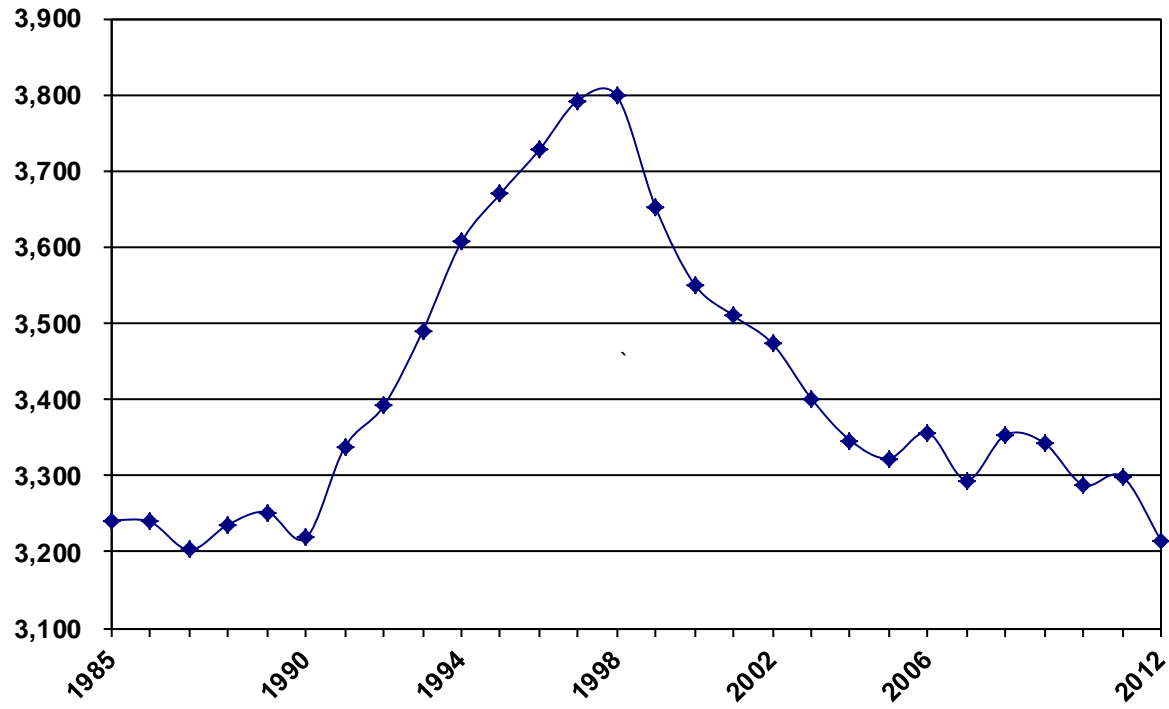
	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Bonifay Middle School	441.65	412.85	406.40	378.50	373.50	391.68	526.51	510.70	482.66	499.00	490.00	480.72	516.98	514.70
Hillcrest														
Poplar Springs	394.31	386.59	390.64	364.56	318.50	320.74	321.60	331.50	320.50	310.52	310.50	310.82	322.59	341.60
Bethlehem	617.61	587.16	542.21	548.84	573.59	553.89	507.07	501.72	505.02	509.11	498.26	514.71	496.67	482.72
Prosperity														
Ponce de Leon High	444.51	467.79	445.64	440.94	429.85	409.81	409.46	390.74	399.49	410.50	429.00	379.16	362.11	353.01
Ponce de Leon Elementary	386.10	377.66	381.70	401.22	365.50	331.50	335.66	379.05	370.00	352.50	348.04	330.55	332.04	320.11
Bonifay Elementary	794.67	772.82	796.78	774.29	774.75	773.28	669.32	686.83	670.98	705.42	719.02	731.39	746.31	711.18
Holmes County High	507.84	477.89	470.10	483.90	483.30	485.10	462.00	475.65	473.24	472.90	460.04	456.69	448.01	444.75
Wilderness Institute	38.28	46.14	52.36	54.23	53.53	51.50	52.55	49.49	41.69	47.85	52.36	49.00	42.35	20.83
County Wide	26.99	22.00	24.00	27.00	28.86	29.00	38.50	30.50	30.50	45.58	35.50	33.00	28.00	24.00
Virtual School												1.75	3.90	2.39

Totals **3,651.96 3,550.90 3,509.83 3,473.48 3,401.38 3,346.50 3,322.67 3,356.18 3,294.08 3,353.38 3,342.72 3,287.79 3,298.96 3,215.29**

Holmes County School Board  
 Student Count By Class  
 June 7, 2012

	Grade													Total	
	PK	K	1	2	3	4	5	6	7	8	9	10	11		12
Bonifay Middle							122	139	131	114					<b>506</b>
Poplar Springs	17	38	31	25	36	28	26	30	19	22	31	22	19	22	<b>366</b>
Bethlehem	16	32	41	43	40	39	37	34	41	40	39	32	33	30	<b>497</b>
Ponce de Leon High								52	48	52	49	52	53	40	<b>346</b>
Ponce de Leon Elementary	21	63	56	42	50	39	56								<b>327</b>
Bonifay Elementary	39	148	158	117	131	150									<b>743</b>
Holmes County High											116	95	118	108	<b>437</b>
West Florida Wilderness															<b>0</b>
GAP								4	5	3	2	7	2	2	<b>25</b>
Virtual School									1		1		1		<b>3</b>
<b>Totals</b>	<b>93</b>	<b>281</b>	<b>286</b>	<b>227</b>	<b>257</b>	<b>256</b>	<b>241</b>	<b>259</b>	<b>245</b>	<b>231</b>	<b>238</b>	<b>208</b>	<b>226</b>	<b>202</b>	<b>3,250</b>

# Holmes County School Board FTE Count



Holmes County School Board											
Personnel Distribution											
Fiscal Year 2011-2012											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
51002	Teacher, Dropout Prevention, Middle/Junior								2.0		2.0
51003	Teacher, Dropout Prevention, Senior High				0.5						0.5
51004	Teacher, Art, Elementary		0.2				1.0				1.2
51005	Teacher, Art, Middle/Junior		0.3								0.3
51006	Teacher, Art, Senior High							1.0			1.0
51008	Teacher, Computer Education, Middle/Junior	1.5									1.5
51012	Teacher, Drama, Middle/Junior				0.5						0.5
51013	Teacher, Drama, Senior High			0.5							0.5
51016	Teacher, Foreign Language, Middle/Junior	1.0									1.0
51017	Teacher, Foreign Language, Senior High		0.5					1.0			1.5
51021	Teacher, Humanities, Middle/Junior High							0.5			0.5
51027	Teacher, Language Arts, Middle/Junior	1.0	1.0	0.2	1.0						3.2
51029	Teacher, Library/Media, Middle/Junior				0.5						0.5
51028	Teacher, Language Arts, Senior High		1.0	2.8	2.0			5.0			10.8
51032	Teacher, Mathematics, Middle/Junior	2.0	1.0	0.5	1.5						5.0
51033	Teacher, Mathematics, Senior High		1.0	2.0	2.3			4.0			9.3
51034	Teacher, Music, Elementary						1.0				1.0
51035	Teacher, Music, Middle/Junior							0.2			0.2
51036	Teacher, Music, Senior High	0.8						1.0			1.8
51039	Teacher, Physical Education, Elementary		0.8	1.0		0.5	2.0				4.3
51040	Teacher, Physical Education, Middle/Junior	3.0	1.2	1.0	0.5	0.5					6.2
51041	Teacher, Physical Education, Senior High		0.5	1.0	0.8			2.0			4.3
51042	Teacher, Reading, Senior High		0.5		1.0			3.0			4.5
51048	Teacher, Rotc/Military Training, Senior High							2.0			2.0
51049	Teacher, Safety/Driver Education, Senior High							1.0			1.0
51051	Teacher, Science, Middle/Junior	2.0	1.0	1.5	1.8						6.3
51052	Teacher, Science, Senior High	1.0	1.0	1.2	1.2			3.0			7.4
51054	Teacher, Self Contained, Kindergarten		2.0	2.0		4.0	8.0				16.0
51055	Teacher, Self Contained, First Grade		2.0	3.0		4.0	10.0				19.0
51056	Teacher, Self Contained, Second Grade		2.0	2.0		3.0	6.0				13.0
51057	Teacher, Self Contained, Third Grade		2.0	2.0		3.0	8.0				15.0
51058	Teacher, Self Contained, Fourth Grade		1.0	2.0		2.0	7.0				12.0
51059	Teacher, Self Contained, Fifth Grade	6.0	1.0	2.0		3.0					12.0
51060	Teacher, Self Contained, Sixth Grade	2.0									2.0
51062	Teacher, Social Studies, Middle/Junior	2.0	0.5		1.5						4.0
51063	Teacher, Social Studies, Senior High	1.0	0.5	2.5	2.0			2.0			8.0

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2011-2012											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
51078	Lab Assistant		1.0	1.0	1.0			1.0			4.0
51085	Teacher, Reading, Middle/Junior	3.0	0.5	1.8	2.5						7.8
51090	Teacher On Special Assignment, Basic Instruction							2.0			2.0
51101	Paraprofessional, Kindergarten					1.5	2.5				4.0
51102	Paraprofessional, First Grade						1.5				1.5
51106	Paraprofessional, Fifth Grade	1.0									1.0
51108	Paraprofessional, Elementary		1.0	1.0		3.0	5.0				10.0
51109	Paraprofessional, Middle/Junior High	1.0									1.0
51110	Paraprofessional, Senior High				1.0						1.0
51111	Paraprofessional, Title I, Elementary			1.0		0.5	0.5				2.0
51114	Paraprofessional, Other Basic Program			1.0			0.5				1.5
52014	Teacher, Varying Exceptionalities	6.0	2.0	3.0	2.5	2.0	3.0	3.0			21.5
52015	Teacher, Pre-Kindergarten Handicapped						2.0				2.0
52018	Speech And Language Pathologist					1.0	2.0			1.0	4.0
52050	Paraprofessional, Exceptional Student Education					1.0	4.0	1.0			6.0
52052	Self-Care Aide, Exceptional Student Education	2.0	1.0	1.0	1.0			1.0			6.0
53001	Teacher, Agribusiness/Natural Resources Education		1.0	1.0	1.0			1.0			4.0
53002	Teacher, Business Technology Education			1.0	1.0			1.0			3.0
53005	Teacher, Family And Consumer Sciences	1.0	0.5	1.0	1.0			0.5			4.0
55051	Paraprofessional, Prekindergarten		2.0	2.0		3.0	2.0				9.0
59050	Paraprofessional, Other Instruction								1.0		1.0
61231	Counselor, Elementary School					1.0	1.0				2.0
61232	Counselor, Middle/Junior High				0.5						0.5
61233	Counselor, Senior High School				0.5			2.0			2.5
61236	Counselor, Other Type School	1.0	1.0	1.0							3.0
61294	Office Aide, Guidance Services						1.0				1.0
61405	Director, Psychological Services									1.0	1.0
62005	Director, Instructional Media									1.0	1.0
62030	School Librarian/Media Specialist, Elementary School					1.0	1.0				2.0
62032	School Librarian/Media Specialist, Senior High							1.0			1.0
62034	School Librarian/Media Specialist, Other Type School	1.0	1.0	1.0	1.0						4.0
62040	Library/Media Aide						1.0				1.0
63012	Teacher On Special Assignment, Instruction/Curriculum					0.5					0.5
63101	Program Specialist									1.0	1.0
63102	Staffing Specialist									1.0	1.0
63104	Technology Specialist	0.5									0.5

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2011-2012											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
64012	Teacher On Special Assignment, Instructional Staff Training									1.0	1.0
64021	Reading Coach, Elementary		0.5	0.5			0.5				1.5
64022	Reading Coach, Middle/Junior	0.5			0.5						1.0
64023	Reading Coach, Senior High							0.5			0.5
65005	Director, Instructional Technology									1.0	1.0
65033	Technician, Instructional Technology									3.0	3.0
71001	Board Member									5.0	5.0
72000	District Superintendent									1.0	1.0
72091	Secretary, Administration									1.0	1.0
73001	Principal, Elementary School					1.0	1.0				2.0
73002	Principal, Middle/Junior High	1.0									1.0
73003	Principal, Senior High				1.0			1.0			2.0
73004	Principal, Other Elementary/Secondary School		1.0	1.0							2.0
73008	Assistant Principal, Elementary					0.5	1.0				1.5
73009	Assistant Principal, Middle/Junior High	1.0									1.0
73010	Assistant Principal, Senior High			1.0	1.0			1.0			3.0
73011	Assistant Principal, Other Elementary Secondary School		1.0								1.0
73091	Secretary, School				1.0						1.0
73094	Office Aide, School	1.0	2.0	1.0		2.0	1.0	2.0			9.0
73095	Receptionist, School			1.0	1.0		1.0	1.0			4.0
73096	Data Entry Operator, School	1.0	1.0	1.0	2.0			2.0	1.0		8.0
73097	Bookkeeper, School	1.0	1.0	1.0		1.0	1.0	1.0			6.0
75005	Director, Business & Finance									1.0	1.0
75031	Accountant									4.0	4.0
76007	Supervisor, Food Services									0.5	0.5
76013	Manager, Food Services		1.0	1.0		1.0					3.0
76023	School Food Service Worker/Assistant	4.0	2.0	3.0	3.0	3.0	6.0	3.0			24.0
76028	Food Service Driver									0.7	0.7
76091	Secretary, Food Services									0.5	0.5
77008	Coordinator, Central Services									4.0	4.0
77091	Secretary, Central Services									3.0	3.0
77105	Director, Planning, Research & Evaluation								1.0		1.0
77205	Director, Information Services									1.0	1.0
77312	Teacher On Special Assignment, Staff Services									1.0	1.0
77627	Storekeeper/Warehouseman									0.3	0.3
78007	Supervisor, Transportation									0.5	0.5

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2011-2012											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
78024	Mechanic									3.0	3.0
78030	Bus Driver	4.8	4.0	6.0	4.5	4.5	8.0	3.2			35.0
78091	Secretary, Transportation									0.5	0.5
79025	Head Custodian/Maintenance Unit Manager							1.0			1.0
79026	Custodian	3.0	2.0	4.0	3.0	4.0	7.0	3.0			26.0
81043	Maintenance Worker/Tradesworker	1.0		1.0	1.0	1.0				2.0	6.0
81050	Other Maintenance Personnel		1.0								1.0
	Total Personnel	58.1	48.5	65.5	48.0	52.5	96.5	57.9	5.0	39.0	471.0
	Students	514.7	341.6	482.7	353.0	320.1	711.2	444.8	24.0	23.2	3,215.3
	Ratio of Students to Personnel	8.9	7.0	7.4	7.4	6.1	7.4	7.7	4.8		6.8
	Teachers	35.8	27.5	37.5	27.5	25.5	52.5	36.7	2.0	4.0	249.0
	Aides	4.0	5.0	7.0	3.0	9.0	18.0	3.0	1.0	0.0	50.0
	Administrative	2.0	2.0	2.0	2.0	1.5	2.0	2.0	1.0	7.0	21.5
	Administrative Support	3.0	4.0	4.0	4.0	3.0	3.0	6.0	1.0	3.5	31.5
	Other	13.3	10.0	15.0	11.5	13.5	21.0	10.2	0.0	24.5	119.0
	Total	58.1	48.5	65.5	48.0	52.5	96.5	57.9	5.0	39.0	471.0

Holmes County School Board

**Personnel**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Adm - Board Members	5	5	5	5	5	5	5	5	5	5	5
Administrative - Professional	7	7	13	15	15	15	14	14	13	13	13
Administrative - Principals	7	7									
Administrative - Finance Officer	1	1	1	1	1	1	1	1	1	1	1
Administrative - Superintendent	1	1	1	1	1	1	1	1	1	1	1
Administrative - Director					5	5	5	5	4	4	4
Administrative - Manag Info Sys	1	1	1	1							
Administrative Super Secret	1	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	3	3	3	3	3	3	3	3	4	3	4
Aide I	4	4	8	9	11	17	14	14	11	10	9
Aide II	4	4	9	14	15	12	16	13	14	12	11
Aide III	35	37	32	32	33	28	31	28	31	31	35
Bus Drivers	40	39	39	38	39	39	39	39	38	37	36
Certified Day Care				1							
Custodian-10 Mon	16	15	15	16	18	18	19	17	16	16	17
Custodian-12 Mon	13	12	12	12	12	14	14	14	13	11	10
Data Entry I	1	1	1	1	1	1	1	1	1	1	1
Deliv/Rec Clerk I	1	1	1	1	1	1	1	1	1	1	1
Drug/Staffing Spec	3	3	3	3	3	3	3	2	2	1	1
Employment Specialist							1	1	1		
Finance - Accountant	4	4	4	4	4	4	4	4	3	4	4
Football							1	1	1	1	
Instructional - BA	150	143	149	154	151	164	175	173	159	153	159
Instructional - MA	105	111	106	107	111	103	96	93	93	99	92
Instructional - ES	1	1	1	1	1	1	2	4	5	5	4
Instructional - PhD	1										
Lab Assistant											4
Lunchroom Workers	33	34	34	34	34	35	35	34	26	27	27
Maintenance I	3	3	3	2	3	3	4	4	3	3	3
Maintenance II	8	8	8	8	6	6	5	5	4	4	3
Mechanic I - Bus	1	1	1	1	1	3	3	3	3	3	3
Mechanic II - Bus	2	3	2	2	2						
Media Center Assistant	1	1	1	1	1	1	1	1	1	1	
Receptionist	5	5	4	4	4	4	6	6	4	4	4
Receptionist -2			1	1	2	2					
ROTC	2	2	2	2	2	2	2	2	2	2	2
Secretary/Data	9	9	10	10	9	10	10	10	10	10	9
Secretary - Bethlehem	1	1	1	1	1						
Secretary - Bon Elem	1	1	1	1	1	1	1	1			
Secretary - HCHS	1	1	1	1	1	1	1	1			
Secretary - PDLH	1	1	1	1	1	1	1	1			
Secretary - School	1	1	1	1	1	1	1	1	4	4	4
Speech Pathologist								1	1	1	1
Technology Specialist	1						1	1	1	3	3
Workforce Development	1	1	1	1	1	1	1	1			
<b>Total</b>	<b>475</b>	<b>473</b>	<b>477</b>	<b>491</b>	<b>501</b>	<b>507</b>	<b>519</b>	<b>507</b>	<b>477</b>	<b>472</b>	<b>472</b>
<b>Un-Weighted FTE</b>	<b>3,473</b>	<b>3,401</b>	<b>3,347</b>	<b>3,323</b>	<b>3,356</b>	<b>3,294</b>	<b>3,353</b>	<b>3,343</b>	<b>3,288</b>	<b>3,299</b>	<b>3,215</b>



DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
NUMBER OF PERSONNEL  
Ten Years

Year	(a) Administrative	(b) Instructional	(c) Support Services	Total Employees	Ratio of Students to Instructional Personnel
2003	29	250	194	473	13.39
2004	28	251	198	477	13.13
2005	30	257	204	491	12.72
2006	34	258	209	501	12.82
2007	34	263	210	507	12.37
2008	33	269	217	519	12.47
2009	33	267	207	507	12.55
2010	31	254	192	477	12.94
2011	30	255	187	472	12.95
2012	30	249	192	471	12.91

- (a) Superintendent, board members, district administrative, directors, principals, assistant principals,  
(b) Teachers, guidance, psychologists, media specialists, curriculum, other professional instructional staff  
(c) Aides, bus drivers, food service workers, maintenance, clerical, etc.

Holmes District School Board  
Year To Date Financial Statement - Comparative  
July 1 Through June 30  
FY 2010, FY 2011, and FY 2012

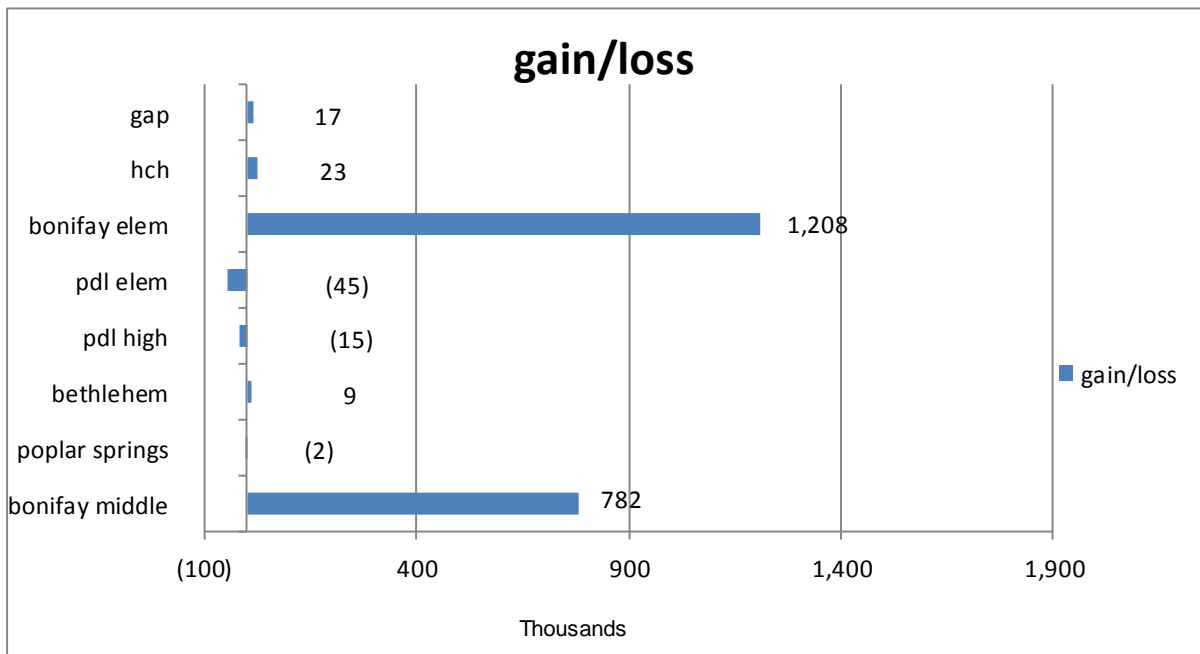
	FY 2010	FY 2011	FY 2012	Favorable (Unfavorable) 2011 to 2012
Cost of Substitutes				
General Fund:				
General fund - all except below	106,732.68	146,079.01	199,356.37	(53,277.36)
Back to Work	0.00	209,511.50	93,072.00	116,439.50
Transportation - 7800	25,813.98	26,447.80	32,229.53	(5,781.73)
Total General Fund	132,546.66	382,038.31	324,657.90	57,380.41
Food Service	12,755.47	6,571.44	8,455.15	(1,883.71)
Total cost of substitutes	145,302.13	388,609.75	333,113.05	55,496.70
Cost Centers (excluding Back to Work):				
Bonifay Middle	15,338.76	21,614.52	26,216.18	(4,601.66)
Poplar Springs	10,780.99	25,421.06	16,283.03	9,138.03
Bethlehem	41,927.08	39,126.20	41,652.59	(2,526.39)
Ponce de Leon High	11,377.10	18,849.13	20,995.46	(2,146.33)
Ponce de Leon Elementary	2,209.80	8,205.98	21,979.45	(13,773.47)
Bonifay Elementary	15,251.63	19,925.16	58,426.92	(38,501.76)
Holmes County High	28,239.08	28,535.12	32,315.35	(3,780.23)
District	20,177.69	17,421.08	22,172.07	(4,750.99)
Total	145,302.13	179,098.25	240,041.05	(60,942.80)

# Profitability, Transportation, Projects

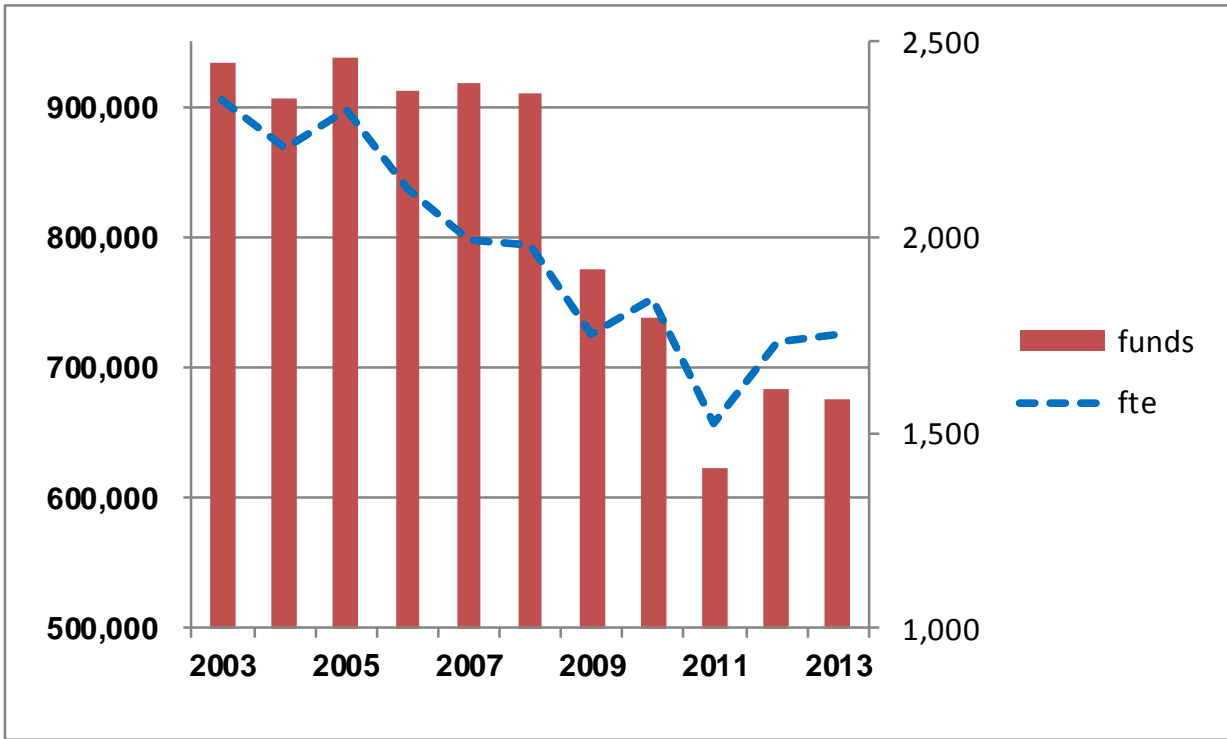
## Operational Gain/Loss

FY 2011-2012

	fte	revenue	expend	gain (loss)	expend / revenue
Bonifay Middle	514.70	3,218,352	2,436,577	781,775	76%
Poplar Springs	341.60	2,135,980	2,138,414	(2,434)	100%
Bethlehem	482.72	3,018,385	3,009,558	8,827	100%
Ponce de Leon High	353.01	2,207,326	2,222,679	(15,353)	101%
Ponce de Leon Elem	320.11	2,001,606	2,046,700	(45,094)	102%
Bonifay Elem	711.18	4,446,916	3,238,823	1,208,093	73%
Holmes Co High	444.75	2,780,964	2,757,880	23,084	99%
GAP	24.00	150,069	133,134	16,935	89%

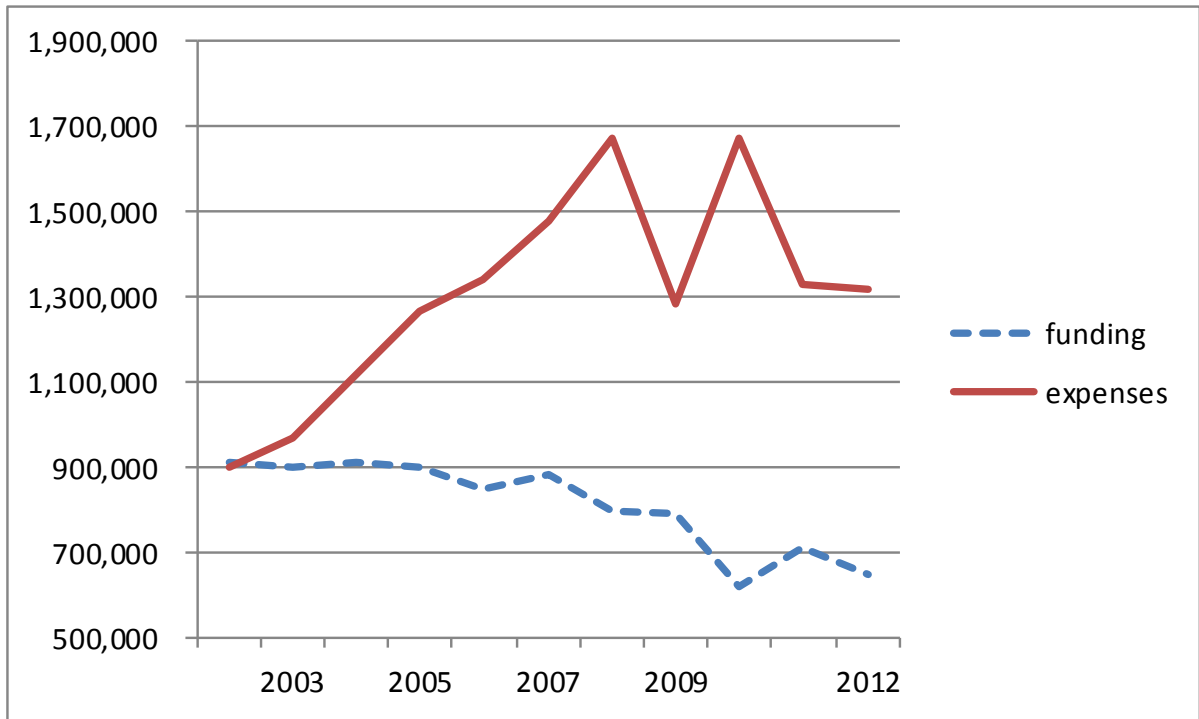


Transportation Funding  
FTE and Funds Allocated  
First Calculation



FY	FTE	Allocated Funds
2003	2,352.41	933,777
2004	2,230.90	906,168
2005	2,322.94	938,440
2006	2,124.57	911,563
2007	1,991.16	919,066
2008	1,978.70	910,531
2009	1,754.61	774,735
2010	1,842.30	737,449
2011	1,521.37	622,501
2012	1,735.29	684,063
2013	1,751.42	675,180
Total Change From Highest		258,597

## Transportation Funding Funding And Expenses



<u>FY</u>	<u>Actual Funding</u>	<u>Actual Expenses</u>
2002	910,765	900,552
2003	900,186	969,592
2004	910,615	1,115,948
2005	898,483	1,264,832
2006	847,986	1,341,359
2007	885,604	1,478,144
2008	796,924	1,675,810
2009	792,565	1,285,544
2010	618,016	1,675,355
2011	714,486	1,327,934
2012	650,259	1,319,498
<b>Total Change</b>	<b>(260,506)</b>	<b>418,946</b>

Holmes County School Board  
2012-2013  
General Estimated Appropriations

		2013	Percent
Personnel (less grant funding)	Item A	17,663,470	79.84%
Insurances	Item B	644,000	2.91%
Cost Centers	Item C	300,272	1.36%
Contracted/Miscellaneous Services	Item D	503,500	2.28%
Categorical/Grants	Item E	860,009	3.89%
Energy/Utilities	Item F	1,180,000	5.33%
Other	Item G	971,800	4.39%
<b>Total</b>		<b>22,123,051</b>	<b>100.00%</b>

General Estimated Appropriations

Description	2013		
Personnel (less grant funding):	Item A		17,663,470
Insurances:	Item B		
Workers Comp			148,000
Liability			496,000
Principals' Budgets	Item C		300,272
Contracted/Miscellaneous Services:	Item D		159,900
Substitute Personnel			202,000
Health Department			55,500
Administrative Dues			32,300
Computer Services			35,000
Rentals			10,800
Telephone			8,000
Categorical/Grants:	Item E		
Instructional Material (Media)			3,786
Library			25,000
Science Lab Materials			13,852
Band			3,000
Safe Schools			20,000
Reading - FEFP			185,625
Instructional Material			274,676
School Recognition			66,638
School Improvement			16,000
Pre-K			159,334
Teacher Lead			38,598
Local Funding for ESE			44,500
Juvenile Justice			1,000
Miscellaneous			8,000
Energy/Utilities:	Item F		
Utilities (Water, Sewage, etc)			215,000
Electric			875,000
Gas and Diesel - plant operation			90,000
Other:	Item G		
Supplies			38,700
Equipment & Software			19,600
Transportation (less personnel costs)			430,500
Maintenance (less personnel costs)			483,000

Total

22,123,051

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2010	Full year 06.30.2011	Full year 06.30.2012	Budget 2012-2013	Current year analysis
Instructional services							
5100	310	professional services	206,000.00	244,964.00	83,399.80	0	west fl wilderness
5100	332	out of county travel		600.00	11,532.49		
5100	350	repairs and maintenance	409.60	0.00	13.27		
5100	360	rentals	386.22	46.96	40.00		
5100	390	other purchased service	4,241.22	6,346.25	10,592.49	12,000	virtual sch 9,452
5100	510	supplies	188.83	637.50	648.92		
5100	522	local textbooks			108.10		
5100	570	food		19.35	0.00		
5100	622	non capitalized a v materials			36.18		
5100	652	motor vehicles other than bus	44,737.00	0.00	0.00		vehicles
5100	750	substitutes	55,918.53	108,494.91	137,343.84	125,000	
5100	790	misc expenses	27,375.86	0.00	103.66		insurance fixes
5200	310	professional services	0.00	380.00	380.00		
5200	330	travel	207.20	0.00	0.00		
5200	331	in county travel	91.02	813.63	0.00		
5200	332	out of county travel	481.00	0.00	0.00		
5200	390	other purchased service	0.00	0.00	224.00		
5200	750	substitutes	6,002.45	7,726.52	9,894.43	12,000	
5300	332	out of county travel	0.00	1,777.05	0.00		
5300	360	rentals	17.04	0.00	0.00		
5300	750	substitutes	6,188.84	5,846.37	9,855.08	12,000	
5500	331	in county travel	1,078.00	0.00	0.00		
Guidance							
6120	750	substitutes		54.80	0.00		
6130	310	professional services	55,000.00	55,000.00	55,000.00	55,000	health dept contract
Media							
6200	310	repairs and maintenance		0.00	503.75	1,000	
6200	350	repairs and maintenance		300.64	12,183.19	12,000	
6200	360	rentals	5,238.44	8,580.18	494.93	5,000	copy machine
6200	510	supplies	762.95	1,135.33	1,349.10	1,200	
6200	590	other materials & supplies			25.98		
6200	750	substitutes	1,722.03	473.25	294.00	500	
Curriculum							
6300	332	out of county travel		540.50	0.00		
6300	750	substitutes		20.09	141.54		



General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2010	Full year 06.30.2011	Full year 06.30.2012	Budget 2012-2013	Current year analysis
Staff Training							
6400	332	out of county travel	658.53	0.00	792.26		
6400	750	substitutes	127.52	0.00	0.00		
Instructional Technology							
6500	310	professional services		8,618.40	0.00		etraffic solutions (annual subscrip to e-mail software)
6500	332	out of county travel		550.35	0.00	800	
6500	372	postage		0.00	82.29		
6500	644	computer hardware-non capital		54.16	0.00		
6500	691	capitalized software		0.00	3,078.00	4,000	
6500	692	non capitalized software	82.47	0.00	0.00		
School board							
7100	310	professional services		454.56	0.00	300	
7100	642	furn, fixt. & equip non-capi.		82.74	0.00	300	
7100	730	dues and fees	9,999.00	9,999.00	9,749.00	9,800	
Superintendent							
7200	310	professional services	1,706.49	1,076.49	1,706.49		
7200	332	out of county travel	514.26	497.08	530.92	800	
7200	350	repairs and maintenance		8.75	108.26		
7200	360	rentals	31.67	116.03	0.00		
7200	510	supplies	234.90	475.05	724.40	1,000	
7200	622	non capitalized a v materials			346.93	500	
7200	642	furn, fixt. & equip non-capi.		642.10	0.00	700	
7200	730	dues and fees	7,150.00	6,250.00	6,250.00	7,500	
School administration							
7300	310	professional services	58,223.88	4,633.32	3,966.18	5,000	fy 2010 - liability insurance fixes from district to schools; fy 2012 = NW regional data-student recds
7300	510	supplies	176.00	0.00	0.00		
7300	644	computer hardware-non capital			231.88		
7300	750	substitutes	108.76	0.00	307.03	500	

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2010	Full year 06.30.2011	Full year 06.30.2012	Budget 2012-2013	Current year analysis
Fiscal serv							
7500	310	professional services		19,471.67	22,702.79	21,000	gateway; printer mainten; phone audit
7500	332	out of county travel	2,278.58	1,010.79	1,446.78	2,500	
7500	350	repairs and maintenance	2,016.50	20.15	86.18	2,000	
7500	360	rentals	2,494.03	2,550.60	2,447.30	2,800	
7500	372	postage	4,010.17	4,000.00	2,000.00	4,500	
7500	390	misc expenses		4,800.00	5,122.76	4,000	gasb audit
7500	510	supplies	4,237.48	4,826.89	2,776.66	5,000	
7500	641	furn. fixtures & equip-capital	12,014.66	0.00	0.00	5,600	
7500	642	furn, fixt. & equip non-capi.		196.15	216.99		
7500	643	computer hardware - capital			4,266.44	2,500	
7500	644	computer hardware-non capital		139.00	47.98		
7500	692	non capitalized software	447.11	96.28	369.39	500	
7500	710	redemption of principal			25.45		
7500	720	interest			62.40		
7500	730	dues and fees	44.09	200.00	200.00		
7500	750	substitutes	9,145.89	336.00	0.00		
7500	790	misc expenses	6.34	1,411.13	(493.00)	1,000	
Central services							
7700	310	professional services	31,041.03	79,698.64	76,692.39	85,000	student recds 8,650; finger print 9,265; audit 4,500; fl law enforce 3,333; first class 4,225; gateway stdnt recds 27,402; dash board 12,337
7700	311	school board attorney	5,230.00	6,500.00	5,665.00	7,000	attorney
7700	330	travel		124.25	0.00		
7700	332	out of county travel	2,621.09	590.53	1,497.04	1,500	
7700	350	repairs and maintenance		2.30	440.30	1,000	
7700	360	rentals	7,033.43	981.68	665.92	2,000	
7700	372	postage	1,098.87	953.05	0.00	2,000	
7700	373	data communication lines	2,444.76	2,132.33	3,097.93	3,000	
7700	390	other purchased service	1,973.67	3,636.30	886.81	3,000	
7700	510	supplies	7,672.54	7,322.27	6,741.13	8,500	
7700	642	furn, fixt. & equip non-capi.		357.60	0.00		
7700	643	computer hardware - capital		1,206.58	3,448.11	4,000	
7700	644	computer hardware-non capit			444.73		
7700	652	motor vehicles other than bus		3,600.00	0.00		box truck
7700	692	non capitalized software			87.81		
7700	730	dues and fees	3,102.40	3,063.83	1,738.00	4,000	
7700	731	dues and fees - profess organ	2,850.00	2,850.00	2,850.00	3,000	small school district
7700	750	substitutes	2,022.00	7,389.00	2,958.00	3,500	
7700	790	misc expenses	324.64	0.00	1,474.16		

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2010	Full year 06.30.2011	Full year 06.30.2012	Budget 2012-2013	Current year analysis
Transportation							
7800	310	professional services	8,379.65	5,860.47	6,315.75	8,000	
7800	332	out of county travel	1,839.51	272.26	62.00	2,000	
7800	350	repairs and maintenance	3,751.04	3,886.05	12,316.73	15,000	
7800	360	rentals	1,168.62	1,499.33	1,586.59	2,000	
7800	385	garbage		117.00	0.00		
7800	420	bottled gas		0.00	25.50		
7800	450	gasoline	99,421.02	41,840.74	44,701.46	45,000	
7800	460	diesel fuel	82,836.82	167,617.91	192,886.23	175,000	
7800	510	supplies	4,248.22	6,213.91	12,163.36	15,000	
7800	530	periodicals			108.64		
7800	540	oil and grease	4,870.61	9,072.57	8,653.14	8,000	
7800	550	repair parts	73,643.36	78,485.31	41,094.08	80,000	
7800	560	tires and tubes	28,083.77	22,896.68	28,730.22	28,000	
7800	621	capitalized a v materials			1,108.69		
7800	622	non capitalized a v materials		615.36	938.44		
7800	641	furn. fixtures & equip-capital	2,944.18	1,400.00	0.00	3,000	
7800	642	furn, fixt. & equip non-capi.	20,166.53	1,567.32	499.00	10,000	
7800	643	computer hardware - capital		1,747.44	2,175.69	2,500	
7800	644	computer hardware-non capital	699.94	168.35	974.68		
7800	650	motor vehicles			25,419.00	28,000	
7800	651	buses	363,420.00	0.00	0.00		
7800	691	capitalized software			1,695.00	1,500	
7800	730	dues and fees		742.79	8,587.79	9,000	fuel tax refund
7800	750	substitutes	25,217.11	25,589.80	32,229.53	32,000	
Operation of plant							
7900	240	Workers Comp	151,395.00	289,864.00	145,239.00	148,000	
7900	310	professional services	4,144.90	11,778.82	11,929.69	12,000	aquatron 4,360; water spigot 3,215
7900	320	insurance & bond premiums	443,480.01	294,075.22	431,952.10	496,000	increase 62,000
7900	350	repairs and maintenance	4,624.75	3,565.00	1,753.01	4,500	
7900	360	rentals	1,518.01	200.00	0.00	1,000	
7900	370	regular telephones		33.15	0.00		
7900	371	telephones	77,756.17	14,643.63	5,218.63	8,000	e-rate has been deducted
7900	373	data communication lines	8,572.00	15,944.68	4,295.72	5,000	
7900	380	public utility services	155,855.09	125,924.25	141,417.81	130,000	city of bonifay 73,280; hc recycling 1,400; city of pdl 40,799

General Fund							
Project 0000							
			Full year	Full year	Full year	Budget	
Funct	Obj	Descrip	06.30.2010	06.30.2011	06.30.2012	2012-2013	Current year analysis
7900	384	sewage		25,415.18	27,652.00	27,000	walkers septic
7900	385	garbage	2,170.42	40,918.49	32,716.48	43,000	waste management
7900	390	other purchased service	14,401.00	12,064.97	11,548.75	15,000	exterminators
7900	420	bottled gas	84,566.17	84,794.10	49,808.34	78,000	
7900	430	electricity	834,366.36	956,915.45	828,491.99	875,000	
7900	450	gasoline		2,955.94	0.00	5,000	
7900	460	diesel fuel		4,955.28	5,380.41	7,000	
7900	510	supplies	2,677.75	9,889.97	5,153.22	20,000	
7900	540	oil and grease			5.09		
7900	550	repair parts	67.15	536.06	0.00	1,000	
7900	641	furn. fixtures & equip-capital		5,019.52	0.00	4,000	
7900	642	furn, fixt. & equip non-capi.			646.62		
7900	730	dues and fees	200.00	5,300.00	3,570.00	8,000	liability insurance deductible
7900	750	substitutes	5,542.93	9,280.08	16,410.72	12,000	
Maintenance of plant							
8100	310	professional services	20,850.49	29,655.50	42,259.17	40,000	action fire 10,364; marell 9,000; donofro 9,600; wiregrass systems 2,987
8100	332	out of county travel			60.64		
8100	350	repairs and maintenance	207,985.40	237,275.31	163,183.45	220,000	action fire 3,095; comfort systems 6,289; embarq 28,568; conner well drilling 4,157; modern tech 29,887; pro floors 12,790; roger moss 6,390; simplexgrinnell 17,728; waynes cooling 15,231
8100	360	rentals	18,000.87	18,824.81	20,823.81	25,000	
8100	372	postage	7.10	0.00	0.00		
8100	380	public utility services	15,602.44	0.00	0.00	10,000	
8100	384	sewage	3,262.68	0.00	0.00		
8100	385	garbage			3,778.70	5,000	water & waste specialties
8100	390	other purchased service	11,284.25	3,228.75	1,319.50	2,000	
8100	420	bottled gas			25.50		
8100	450	gasoline		0.00	77.59		
8100	510	supplies	96,563.59	162,601.11	136,640.40	165,000	bailey 9,783; bowen 12,841; dixie metals 2,521; h & h doors 4,700; jenkins 2,415; mayer elec 11,372; panhandle salv 18,988; ram enterp 2,630; r bush 4,670; trane 7,345; wittichen 18,597

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2010	Full year 06.30.2011	Full year 06.30.2012	Budget 2012-2013	Current year analysis
8100	550	repair parts	2,620.04	1,383.67	1,401.43	5,000	
8100	560	tires and tubes			47.50		
8100	590	other materials & supplies	59.97	0.00	0.00		
8100	622	non capitalized a v materials			359.00		
8100	640	furniture, fixtures & equipment	2,500.00	0.00	0.00		
8100	641	furn. fixtures & equip-capital	4,256.00	0.00	3,895.00	5,000	
8100	642	furn, fixt. & equip non-capi.	274.11	24,422.95	2,225.05	5,000	fy 2011: buckeye 23,939 (lockers)
8100	644	computer hardware-non capital			11,249.00		modern tech - security system
8100	730	dues and fees			589.46	1,000	
8100	750	substitutes		1,513.25	4,050.00	5,000	
8100	790	misc expenses	156.00	0.00	0.00		
Community services							
9100	510	supplies	2,666.77	0.00	320.94	2,000	
Transfer of funds							
9700	900	transfers	450,000.00	0.00	0.00		
9700	940	transfers to special revenue	65,000.00	0.00			
			4,012,287	3,399,255	3,354,451	3,299,300	