

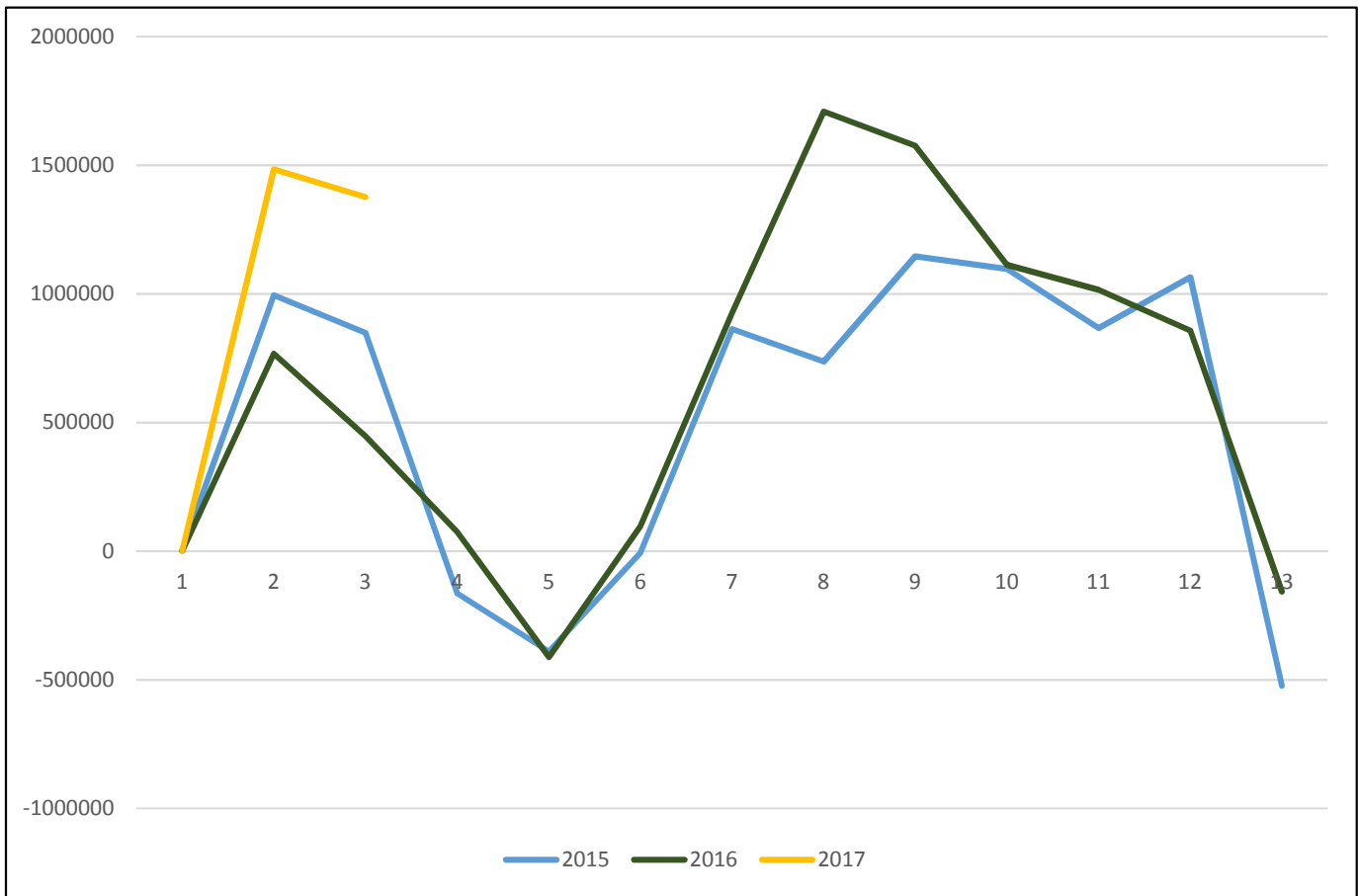


MONTHLY FINANCIAL REPORT JULY-AUGUST 2016

HOLMES COUNTY SCHOOL BOARD
701 E. PENNSYLVANIA AVE.
BONIFAY, FL 32425

Holmes County School Board

General Fund - Revenues Over (Under) Expenditures



	2011	2012	2013	2014	2015	2016	2017
July	564,860	843,827	879,439	362,540	994,151	768,092	1,483,783
August	477,443	336,798	642,096	123,262	848,010	447,273	1,376,026
September	(121,305)	(100,100)	373,907	(408,733)	(163,774)	74,296	
October	(398,574)	442,623	(402,407)	(642,898)	(390,046)	(411,751)	
November	199,365	23,559	113,993	(398,203)	(6,077)	97,114	
December	1,088,677	820,880	813,639	296,970	863,610	926,164	
January	1,025,922	665,589	673,989	258,611	736,648	1,708,574	
February	1,022,466	782,886	631,176	(62,567)	1,145,885	1,575,991	
March	1,016,783	603,552	566,101	(147,541)	1,096,470	1,112,355	
April	1,132,860	721,017	533,576	(245,750)	867,377	1,016,235	
May	1,151,338	600,996	492,736	(370,472)	1,065,323	856,906	
June	279,312	(534,689)	(891,644)	(2,227,616)	(523,328)	(157,450)	

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
July 1, 2016 - August 31, 2016

	General			Federal			Food Service			Capital Projects			Debt Service			
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
Revenues:																
Federal 100, 200	3100	124,089	7,307	(116,782)	2,509,880	0	(2,509,880)	1,795,000	23,068	(1,771,932)	0	0	0	0	0	
State Sources	3300	21,251,842	3,450,503	(17,801,339)	16,000	0	(16,000)	22,000		(22,000)	27,542,291	2,051,922	(25,490,369)	292,250	0	(292,250)
Local - 400	3411	2,801,591	59,137	(2,742,454)	0	0	0	40,000	5,122	(34,878)	752,841	1,275	(751,566)	300	0	(300)
Total Revenues		24,177,522	3,516,947	(20,660,575)	2,525,880	0	(2,525,880)	1,857,000	28,191	(1,828,809)	28,295,132	2,053,196	(26,241,936)	292,550	0	(292,550)
Expenditures:																
Instruction	5000	14,751,806	791,207	13,960,598	1,824,880	140,802	1,684,078	0	0	0	0	0	0	0	0	0
Pupil Personnel Services	6100	669,773	43,884	625,889	213,000	22,527	190,473	0	0	0	0	0	0	0	0	0
Instructional Media Services	6200	651,361	29,098	622,263	0		0	0	0	0	0	0	0	0	0	0
Instruction and Curriculum	6300	434,917	37,206	397,711	147,000	9,139	137,861	0	0	0	0	0	0	0	0	0
Instructional Staff Training	6400	243,437	15,325	228,113	175,000	26,274	148,726	0	0	0	0	0	0	0	0	0
Instruction Related Technology	6500	281,072	27,812	253,260	0		0	0	0	0	0	0	0	0	0	0
Board of Education	7100	189,435	35,552	153,883	0		0	0	0	0	0	0	0	0	0	0
General Administration	7200	191,558	37,576	153,983	110,000		110,000	0	0	0	0	0	0	0	0	0
School Administration	7300	1,763,108	173,102	1,590,006	0		0	0	0	0	0	0	0	0	0	0
Facilities	7400	0	0	0	0		0	0	0	0	28,572,125	2,391,974	26,180,151	0	0	0
Fiscal Services	7500	302,751	60,587	242,165	0		0	0	0	0	0	0	0	0	0	0
Food Service	7600	0	0	0	0		0	1,770,637	28,203	1,742,434	0	0	0	0	0	0
Central Services	7700	477,917	86,941	390,976	0		0	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	7800	1,186,146	59,244	1,126,902	56,000	2,533	53,467	0	0	0	0	0	0	0	0	0
Operation of Plant	7900	2,424,921	631,640	1,793,281	0		0	0	0	0	0	0	0	0	0	0
Maintenance of Plant	8100	947,033	111,441	835,592	0		0	0	0	0	0	0	0	0	0	0
Administrative Technology	8200	87,200	306	86,894	0		0	0	0	0	0	0	0	0	0	0
Debt Service	9100	0	0	0	0		0	0	0	0	0	0	0	324,006	241,006	83,000
Total Expenses		24,602,437	2,140,921	22,461,516	2,525,880	201,273	2,324,607	1,770,637	28,203	1,742,434	28,572,125	2,391,974	26,180,151	324,006	241,006	83,000
Excess of Revenues Over (Under) Expenditures		(424,915)	1,376,026	1,800,942	0	(201,273)	(201,273)	86,363	(12)	(86,375)	(276,993)	(338,778)	(61,785)	(31,456)	(241,006)	(209,550)
Other Financing Sources (Uses):																
Transfers In	3600	590,075	0	(590,075)	0	0	0	0	0	0	0	0	0	29,921	0	(29,921)
Transfers Out	9700	0	0	0	0	0	0	(100,000)	0	100,000	(519,996)	0	519,996	0	0	0
Total Other Financing Sources (Uses)		590,075	0	(590,075)	0	0	0	(100,000)	0	100,000	(519,996)	0	519,996	29,921	0	(29,921)
Net Change in Fund Balances		165,160	1,376,026	1,210,867	0	(201,273)	(201,273)	(13,637)	(12)	13,625	(796,989)	(338,778)	458,211	(1,535)	(241,006)	(239,471)
Fund Balance, July 1, 2016	2800	861,357	861,357	0	0	0	0	51,499	51,499	0	2,168,301	2,168,301	0	10,818	10,818	0
Total Fund Balance, September 30, 2016	2750	1,026,517	2,237,383	1,210,867	0	(201,273)	(201,273)	37,862	51,487	13,625	1,371,312	1,829,523	458,211	9,284	(230,187)	(239,471)

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

110 GENERAL OPERATING

Function	Object	Sum of Expended YTD
5100 BASIC	100 SALARY	341,887.26
	200 EMPLOYEE BENEFITS	88,439.67
	300 PURCHASED SERVICES	77,191.35
	500 MATERIALS AND SUPPLIES	97,270.48
	600 CAPITAL OUTLAY	47,264.75
	700 OTHER EXPENSES	3,830.04
	5100 BASIC Total	655,883.55
5200 EXCEPTIONAL EDUC	100 SALARY	58,079.55
	200 EMPLOYEE BENEFITS	16,083.64
	300 PURCHASED SERVICES	564.22
	700 OTHER EXPENSES	0.00
	5200 EXCEPTIONAL EDUC Total	74,727.41
5300 VOCATIONAL	100 SALARY	24,192.04
	200 EMPLOYEE BENEFITS	6,475.45
	300 PURCHASED SERVICES	727.53
	500 MATERIALS AND SUPPLIES	22.97
	600 CAPITAL OUTLAY	2,906.98
	700 OTHER EXPENSES	2,233.33
	5300 VOCATIONAL Total	36,558.30
5500 PREKINDERGARTEN	100 SALARY	12,303.37
	200 EMPLOYEE BENEFITS	2,807.39
	300 PURCHASED SERVICES	0.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	0.00
	5500 PREKINDERGARTEN Total	15,110.76
5900 OTHER INSTRUCTION	100 SALARY	7,767.72
	300 PURCHASED SERVICES	1,159.66
	500 MATERIALS AND SUPPLIES	0.00
	700 OTHER EXPENSES	0.00
	5900 OTHER INSTRUCTION Total	8,927.38
6100 PUPIL PERSONNEL SERVICES	100 SALARY	1,399.14
	200 EMPLOYEE BENEFITS	438.02

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

	300 PURCHASED SERVICES	0.00
	6100 PUPIL PERSONNEL SERVICES Total	1,837.16
6120 GUIDANCE	100 SALARY	33,913.51
	200 EMPLOYEE BENEFITS	7,095.71
	6120 GUIDANCE Total	41,009.22
6130 HEALTH SERVICES	300 PURCHASED SERVICES	0.00
	6130 HEALTH SERVICES Total	0.00
6140 PSYCHOLOGICAL	100 SALARY	844.07
	200 EMPLOYEE BENEFITS	193.87
	6140 PSYCHOLOGICAL Total	1,037.94
6150 PARENT INVOLVEMENT	600 CAPITAL OUTLAY	0.00
	6150 PARENT INVOLVEMENT Total	0.00
6200 INSTRUCTIONAL MEDIA	100 SALARY	21,447.44
	200 EMPLOYEE BENEFITS	5,290.87
	300 PURCHASED SERVICES	1,865.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	494.76
	700 OTHER EXPENSES	0.00
	6200 INSTRUCTIONAL MEDIA Total	29,098.07
6300 INSTRUCTION & CURR. DEVEL	100 SALARY	30,676.51
	200 EMPLOYEE BENEFITS	6,529.46
	700 OTHER EXPENSES	0.00
	6300 INSTRUCTION & CURR. DEVELOP Total	37,205.97
6400 INST. STAFF TRAINING	100 SALARY	11,437.53
	200 EMPLOYEE BENEFITS	3,377.94
	300 PURCHASED SERVICES	509.22
	500 MATERIALS AND SUPPLIES	0.00
	700 OTHER EXPENSES	0.00
	6400 INST. STAFF TRAINING Total	15,324.69
6500 INSTRUCTION RELATED TECH	100 SALARY	22,028.10
	200 EMPLOYEE BENEFITS	5,783.82
	300 PURCHASED SERVICES	0.00
	600 CAPITAL OUTLAY	0.00
	6500 INSTRUCTION RELATED TECHNOLOGY Total	27,811.92

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

7100 SCHOOL BOARD	100 SALARY	16,199.75
	200 EMPLOYEE BENEFITS	8,657.13
	300 PURCHASED SERVICES	696.14
	500 MATERIALS AND SUPPLIES	0.00
	700 OTHER EXPENSES	9,999.00
	7100 SCHOOL BOARD Total	35,552.02
7200 GENERAL ADMINISTRATION	100 SALARY	20,498.56
	200 EMPLOYEE BENEFITS	9,905.14
	300 PURCHASED SERVICES	222.12
	500 MATERIALS AND SUPPLIES	371.03
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	6,579.00
	7200 GENERAL ADMINISTRATION Total	37,575.85
7300 SCHOOL ADMINISTRATION	100 SALARY	133,617.12
	200 EMPLOYEE BENEFITS	38,908.70
	300 PURCHASED SERVICES	110.80
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	465.00
	700 OTHER EXPENSES	0.00
	7300 SCHOOL ADMINISTRATION Total	173,101.62
7500 FISCAL SERVICES	100 SALARY	25,169.70
	200 EMPLOYEE BENEFITS	8,050.57
	300 PURCHASED SERVICES	26,814.73
	500 MATERIALS AND SUPPLIES	300.47
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	251.13
	7500 FISCAL SERVICES Total	60,586.60
7600 FOOD SERVICE	100 SALARY	0.00
	200 EMPLOYEE BENEFITS	0.00
	7600 FOOD SERVICE Total	0.00
7700 CENTRAL SERVICES	100 SALARY	37,339.97
	200 EMPLOYEE BENEFITS	10,179.94
	300 PURCHASED SERVICES	39,380.89
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	40.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

7700 CENTRAL SERVICES Total		86,940.80
7800 PUPIL TRANSPORTATION	100 SALARY	27,625.07
	200 EMPLOYEE BENEFITS	7,145.66
	300 PURCHASED SERVICES	5,040.38
	400 ENERGY SERVICES	1,731.18
	500 MATERIALS AND SUPPLIES	14,406.33
	600 CAPITAL OUTLAY	1,595.99
	700 OTHER EXPENSES	1,699.78
7800 PUPIL TRANSPORTATION Total		59,244.39
7900 OPERATION OF PLANT	100 SALARY	54,552.65
	200 EMPLOYEE BENEFITS	120,474.55
	300 PURCHASED SERVICES	323,032.91
	400 ENERGY SERVICES	95,155.69
	500 MATERIALS AND SUPPLIES	36,607.20
	600 CAPITAL OUTLAY	1,255.00
	700 OTHER EXPENSES	562.28
7900 OPERATION OF PLANT Total		631,640.28
8100 MAINTENANCE OF PLANT	100 SALARY	60,157.28
	200 EMPLOYEE BENEFITS	18,016.10
	300 PURCHASED SERVICES	6,367.51
	500 MATERIALS AND SUPPLIES	23,113.78
	600 CAPITAL OUTLAY	3,730.00
	700 OTHER EXPENSES	56.35
8100 MAINTENANCE OF PLANT Total		111,441.02
8200 ADMINISTRATIVE TECHNOLOGY SERV	300 PURCHASED SERVICES	198.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	107.80
	700 OTHER EXPENSES	0.00
8200 ADMINISTRATIVE TECHNOLOGY SERV Total		305.80
110 Total		<u><u>2,140,920.75</u></u>

210 DEBT SERVICE

Function	Object	Sum of Expended YTD
9200 DEBT SERVICE	700 OTHER EXPENSES	241,005.83

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

9200 DEBT SERVICE Total	241,005.83
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210 Total	241,005.83
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340 PECO

Function	Object	Sum of Expended YTD
7420 FACILITIES CONST	600 CAPITAL OUTLAY	2,391,974.35
	7420 FACILITIES, ACQUISITION & CONS Total	2,391,974.35

410 FEDERAL

Function	Object	Sum of Expended YTD
5100 BASIC	100 SALARY	32,473.90
	200 EMPLOYEE BENEFITS	6,878.11
	300 PURCHASED SERVICES	2,310.00
	500 MATERIALS AND SUPPLIES	1,459.56
	600 CAPITAL OUTLAY	1,955.26
	700 OTHER EXPENSES	0.00
		5100 BASIC Total
5200 EXCEPTIONAL EDUC	100 SALARY	10,867.07
	200 EMPLOYEE BENEFITS	2,376.62
	300 PURCHASED SERVICES	0.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	0.00
		5200 EXCEPTIONAL EDUC Total
5300 VOCATIONAL	300 PURCHASED SERVICES	644.64
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	0.00
	5300 VOCATIONAL Total	644.64
5900 OTHER INSTRUCTION	100 SALARY	68,297.46
	200 EMPLOYEE BENEFITS	10,372.84
	300 PURCHASED SERVICES	2,602.50

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

	500 MATERIALS AND SUPPLIES	563.82
	5900 OTHER INSTRUCTION Total	81,836.62
6100 PUPIL PERSONNEL SERVICES	100 SALARY	1,405.71
	200 EMPLOYEE BENEFITS	497.47
	300 PURCHASED SERVICES	0.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	0.00
	6100 PUPIL PERSONNEL SERVICES Total	1,903.18
6140 PSYCHOLOGICAL	100 SALARY	8,383.39
	200 EMPLOYEE BENEFITS	2,005.49
	300 PURCHASED SERVICES	0.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	6140 PSYCHOLOGICAL Total	10,388.88
6150 PARENT INVOLVEMENT	300 PURCHASED SERVICES	499.00
	500 MATERIALS AND SUPPLIES	9,735.70
	600 CAPITAL OUTLAY	0.00
	6150 PARENT INVOLVEMENT Total	10,234.70
6300 INST & CURR. DEVELOP	100 SALARY	6,842.41
	200 EMPLOYEE BENEFITS	2,296.17
	300 PURCHASED SERVICES	0.00
	500 MATERIALS AND SUPPLIES	0.00
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	0.00
	6300 INSTRUCTION & CURR. DEVELOP Total	9,138.58
6400 INST. STAFF TRAINING	100 SALARY	7,864.04
	200 EMPLOYEE BENEFITS	1,587.74
	300 PURCHASED SERVICES	16,671.73
	500 MATERIALS AND SUPPLIES	0.00
	700 OTHER EXPENSES	150.00
	6400 INST. STAFF TRAINING Total	26,273.51
7200 GEN ADMIN	700 OTHER EXPENSES	0.00
	7200 GENERAL ADMINISTRATION Total	0.00
7300 SCHOOL ADMIN	100 SALARY	0.00

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL EXPENSES BY FUNCTION AND OBJECT
July 1, 2016 -August 31, 2016

	200 EMPLOYEE BENEFITS	0.00
	700 OTHER EXPENSES	0.00
	7300 SCHOOL ADMINISTRATION Total	0.00
7800 PUPIL TRANSPORTATION	100 SALARY	1,830.00
	200 EMPLOYEE BENEFITS	272.85
	300 PURCHASED SERVICES	0.00
	400 ENERGY SERVICES	430.00
	7800 PUPIL TRANSPORTATION Total	2,532.85
7900 OPERATION OF PLANT	100 SALARY	0.00
	200 EMPLOYEE BENEFITS	0.00
	7900 OPERATION OF PLANT Total	0.00
410 Total		201,273.48

710 FOOD SERVICE

Function	Object	Sum of Expended YTD
7600 FOOD SERVICE	100 SALARY	15,990.53
	200 EMPLOYEE BENEFITS	3,743.90
	300 PURCHASED SERVICES	4,500.00
	500 MATERIALS AND SUPPLIES	3,817.14
	600 CAPITAL OUTLAY	0.00
	700 OTHER EXPENSES	151.02
	7600 FOOD SERVICE Total	28,202.59
710 Total		28,202.59

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL REVENUE BUDGETED/RECEIVED
July 1, 2016 - August 31, 2016

Fund	Revenue	Collected
110	191 : R.O.T.C	7,307.35
110	202 : MEDICAID-BEHAVIORAL SERVICES	0.00
110	203 : MEDICAID-THERAPY SERVICES	0.00
110	204 : MEDICAID-ADMINISTRATIVE CLAIM	0.00
110	280 : FEDERAL THROUGH LOCAL	0.00
110	310 : FLORIDA EDUCATION FINANCE PROG	2,911,386.00
110	343 : STATE LICENSE TAX	724.88
110	355 : CLASS SIZE REDUCT - OPERATING	532,918.00
110	361 : SCHOOL RECOGNITION FUNDS	0.00
110	371 : VOLUNTARY PREKINDERGARTEN PROG	1,944.00
110	390 : READING INITIATIVES	30.00
110	399 : OTHER MISCELLANEOUS STATE REV	3,500.00
110	411 : DISTRICT SCHOOL TAXES	2,736.41
110	431 : INTEREST ON INVESTMENTS	220.04
110	471 : PRE SCHOOL PROGRAM FEES	300.00
110	475 : INSURANCE REVENUE	0.00
110	490 : MISCELLANEOUS LOCAL SOURCES	42,218.26
110	492 : TRANS. FOR SCHOOL ACTIVITIES	0.00
110	493 : SALE OF JUNK	0.00
110	494 : RECEIPT OF FED. INDIRECT COST	0.00
110	495 : OTHER LOCAL REVENUE	452.22
110	498 : LOST & DAMAGED TEXTBOOKS	13,210.00
	110 Total	3,516,947.16
210	341 : RACING COMMISSION FUNDS	0.00
210	400 : REVENUE FROM LOCAL SOURCES	0.00
210	431 : INTEREST ON INVESTMENTS	0.07
210	600 : TRANSFERS	0.00
	210 Total	0.07
340	391 : PUBLIC EDUC. CAPITAL OUTLAY	2,051,921.60
340	431 : INTEREST ON INVESTMENTS	464.87
	340 Total	2,052,386.47
360	300 : REVENUE FROM STATE SOURCES	0.00
360	431 : INTEREST ON INVESTMENTS	6.53
	360 Total	6.53
370	413 : DISTRICT LOCAL CAPITAL TAX	721.5
370	431 : INTEREST ON INVESTMENTS	58.7
	370 Total	780.20

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
TOTAL REVENUE BUDGETED/RECEIVED
July 1, 2016 - August 31, 2016

Fund	Revenue	Collected
390	431 : INTEREST ON INVESTMENTS	23.24
390	490 : MISCELLANEOUS LOCAL SOURCES	0.00
	390 Total	23.24
410	200 : FEDERAL THROUGH STATE	0.00
410	201 : VOCATIONAL EDUCATION ACTS	0.00
410	226 : EISENHOWER MATH/SCI - TITLE II	0.00
410	230 : INDIV.WITH DISABIL. ED ACT	0.00
410	240 : ELE AND SEC ED ACT - TITLE 1	0.00
410	290 : OTHER FEDERAL THROUGH STATE	0.00
410	494 : RECEIPT OF FED. INDIRECT COST	0.00
	410 Total	0.00
710	200 : FEDERAL THROUGH STATE	0.00
710	261 : SCHOOL LUNCH REIMBURSEMENT	14,769.54
710	262 : SCHOOL BREAKFAST REIMBURSEMENT	8,298.73
710	263 : SCHOOL SNACK REIMBURSEMENT	0.00
710	300 : REVENUE FROM STATE SOURCES	0.00
710	337 : SCHOOL BREAKFAST SUPPLEMENT	0.00
710	338 : SCHOOL LUNCH SUPPLEMENT	0.00
710	400 : REVENUE FROM LOCAL SOURCES	0.00
710	431 : INTEREST ON INVESTMENTS	0.00
710	451 : STUDENT LUNCHES	1,862.33
710	453 : ADULT BREAKFASTS/LUNCHES	2,893.23
710	454 : STUDENT/ADULT A LA CARTE	58.15
710	490 : MISCELLANEOUS LOCAL SOURCES	308.59
	710 Total	28,190.57
Grand Total		5,598,334.24