

Holmes County School Board

Budget 2010-2011

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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
- 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 20% 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 67% 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 \$403.14 per UFTE. Holmes County Schools receives an

additional \$1.3 million to attain this funding level. 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
- 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.

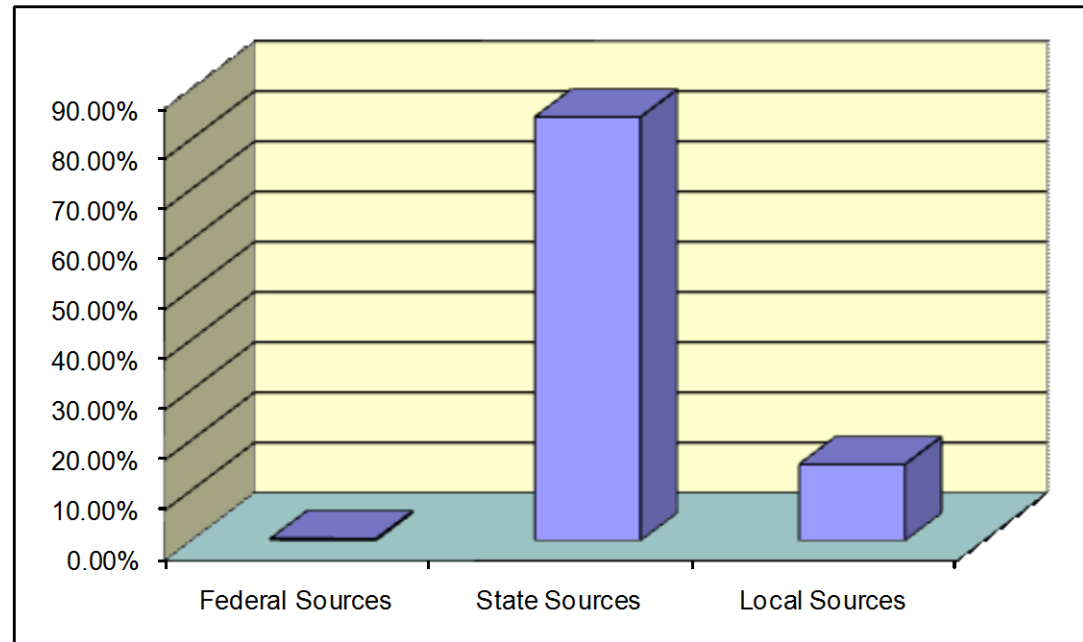
One of the primary differences between the government-wide statements and the fund financial statements is the measurement focus and basis of accounting. The government-wide statements reflect the economic resources measurement focus and the full accrual basis of accounting, while the fund financial 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

	2009-2010 Actual Revenue		2010-2011 Projected Revenue	
Federal Sources	95,000	0.5%	95,000	0.4%
State Sources	18,733,612	84.6%	18,711,972	84.4%
Local Sources	3,310,753	15.0%	3,367,431	15.2%
Totals	22,139,365	100.1%	22,174,403	100.0%



Analysis of FEFP First Calculation

	<u>2009-10</u>	<u>2010-11</u>	<u>Difference</u>
Base Funding	11,296,016	11,380,118	84,102
Declining Enrollment	49,221	0	(49,221)
Sparsity	1,742,812	1,762,648	19,836
Safe Schools	107,648	106,704	(944)
.748 Millage Compression	1,123,474	996,017	(127,457)
.250 Millage Compression	375,522	332,905	(42,617)
Supplemental Academic	721,969	721,398	(571)
Reading Allocation	192,375	191,776	(599)
ESE Guaranteed Allocation	1,121,401	1,082,013	(39,388)
ARRA Stabilization	1,001,272	960,241	(41,031)
DJJ Supplemental	41,094	42,775	1,681
Instructional Materials	277,596	269,899	(7,697)
Student Transportation	618,601	622,501	3,900
Teacher Lead	43,024	41,694	(1,330)
State Adjustments	(122,443)	0	122,443
Gross	18,589,582	18,510,689	(78,893)
Required Local Effort	(2,315,245)	(2,381,205)	(65,960)
Net State and Federal FEFP	<u>16,274,337</u>	<u>16,129,484</u>	<u>(144,853)</u>
Class Size Reduction	3,179,330	3,261,530	82,200
School Recognition and Lottery	136,217	136,199	(18)
Total State and Federal Funding	<u>19,589,884</u>	<u>19,527,213</u>	<u>(62,671)</u>
Required Local Effort	2,315,245	2,381,205	65,960
Local Discretionary - .748	331,871	330,944	(927)
Local Discretionary - .250	110,919	110,610	(309)
Total Local Funding	<u>2,758,035</u>	<u>2,822,759</u>	<u>64,724</u>
Total Funding	<u>22,347,919</u>	<u>22,349,972</u>	<u>2,053</u>

Analysis of FEFP Second Calculation

	2009-10	2010-11	Difference
Base Funding	11,296,016	11,380,118	84,102
Declining Enrollment	49,221	0	(49,221)
Sparsity	1,742,812	1,752,011	9,199
Safe Schools	107,648	106,704	(944)
.748 Millage Compression	1,123,474	967,611	(155,863)
.250 Millage Compression	375,522	323,426	(52,096)
Supplemental Academic	721,969	721,398	(571)
Reading Allocation	192,375	191,776	(599)
ESE Guaranteed Allocation	1,121,401	1,082,013	(39,388)
ARRA Stabilization	1,001,272	960,241	(41,031)
DJJ Supplemental	41,094	42,775	1,681
Instructional Materials	277,596	269,899	(7,697)
Student Transportation	618,601	622,501	3,900
Teacher Lead	43,024	41,694	(1,330)
State Adjustments	(122,443)		122,443
Gross	18,589,582	18,462,167	(127,415)
Required Local Effort	(2,315,245)	(2,473,602)	(158,357)
Net State and Federal FEFP	<u>16,274,337</u>	<u>15,988,565</u>	<u>(285,772)</u>
School Recognition and Lottery	136,217	136,199	(18)
Class Size Reduction	3,179,330	3,261,530	82,200
Total State and Federal Funding	<u>19,589,884</u>	<u>19,386,294</u>	<u>(203,590)</u>
Required Local Effort	2,315,245	2,473,602	158,357
Local Discretionary - .748	331,871	338,131	6,260
Local Discretionary - .250	110,919	113,012	2,093
Total Local Funding	<u>2,758,035</u>	<u>2,924,745</u>	<u>166,710</u>
Total Funding	<u><u>22,347,919</u></u>	<u><u>22,311,039</u></u>	<u><u>(36,880)</u></u>

Summary of Revenues And Appropriations General Fund

	2008-09 Actual	2009-10 Projected Results	2010-11 Tentative Budget
Revenues			
Federal	137,923	95,000	95,000
State			
Florida Education Finance Program	15,295,508	15,273,065	15,169,243
Other Categorical Programs	4,653,811	3,315,547	3,397,729
Miscellaneous State Revenue	44,004	145,000	145,000
Total State Revenues	19,993,323	18,733,612	18,711,972
Local			
Property Tax	2,603,985	2,847,000	2,822,759
Miscellaneous Local Revenues	450,126	463,753	544,672
Total Local Revenues	3,054,111	3,310,753	3,367,431
Transfers From Capital Outlay	348,677	425,000	300,000
Fund Balance From Prior Year	1,452,342	1,196,475	1,825,877
Total Revenues & Other Sources	24,986,376	23,760,840	24,300,280
Salaries	15,241,348	13,822,613	13,846,269
Fringe Benefits	4,206,680	3,958,984	4,259,375
Non-Salary	3,778,873	3,978,366	3,937,328
Total Appropriations	23,226,901	21,759,963	22,042,972
Transfer to Food Service	563,000	175,000	135,000
Fund Balance - End of Year	1,196,475	1,825,877	2,122,308
Total Appropriations, Transfers & Fund Balance - End of Year	24,986,376	23,760,840	24,300,280

General Fund Statement of Revenue

	2009-2010 Revenue	2010-2011 Projected Rev	Over (Under)
Federal Sources:			
Federal	95,000	95,000	0
Total Federal Sources	95,000	95,000	0
State Sources:			
FEFP	15,273,065	15,169,243	(103,822)
Class Size Reduction	3,179,330	3,261,530	82,200
School Recognition	136,217	136,199	(18)
Miscellaneous	145,000	145,000	0
Total State Sources	18,733,612	18,711,972	(21,640)
Local Sources:			
RLE	2,394,995	2,381,205	(13,790)
Discretionary Local Effort	452,005	441,554	(10,451)
Interest Income	42,000	42,000	0
Indirect Cost Rate	125,000	125,000	0
Miscellaneous Local	296,753	377,672	80,919
Total Local Sources	3,310,753	3,367,431	56,678
Total Revenue	22,139,365	22,174,403	35,038
Other Sources:			
Transfers In - Capital Outlay	425,000	300,000	(125,000)
	425,000	300,000	(125,000)
Beginning Fund Balance	1,196,475	1,825,877	629,402
Total Revenues and Fund Balance	23,760,840	24,300,280	539,440

Funds Increase
Per First Calculation
2010-2011

	<u>Actual 2009-10</u>	<u>Potential Funding 2010-11</u>	<u>Difference</u>
FEFP	16,274,337	16,129,484	(144,853)
Class Size Reduction	3,179,330	3,261,530	82,200
School Recognition	136,217	136,199	(18)
Total State and Federal Funding	<u>19,589,884</u>	<u>19,527,213</u>	<u>(62,671)</u>
Required Local Effort	2,315,245	2,381,205	65,960
Discretionary Local Effort - .748	331,871	330,944	(927)
Discretionary Local Effort - .250	<u>110,919</u>	<u>110,610</u>	<u>(309)</u>
Total Local Funding	<u>2,758,035</u>	<u>2,822,759</u>	<u>64,724</u>
Total Funding	<u><u>22,347,919</u></u>	<u><u>22,349,972</u></u>	<u><u>2,053</u></u>

**General Fund
Expenses
Summary By Function**

	<u>2007-2008</u> <u>Expenses</u>	<u>2008-2009</u> <u>Expenses</u>	<u>2009-2010</u> <u>Expenses</u>
Functions:			
Instruction	14,266,285	13,181,629	12,160,710
Pupil Personnel Services	591,784	539,604	537,209
Instructional Media Services	622,237	604,945	605,893
Instructional Curriculum Serv	293,240	262,862	175,891
Instructional Staff Training	382,450	360,647	192,714
Instruction Technology	299,117	231,367	95,293
Board of Education	185,663	173,279	165,152
General Administration	198,113	174,501	177,754
School Administration	1,958,290	2,056,552	1,712,745
Facilities Acquisition & Construction	0	0	
Fiscal Services	343,516	291,362	301,559
Central Services	1,150,152	692,954	665,837
Pupil Transportation Services	1,675,810	1,285,544	1,671,956
Operation of Plant	2,813,978	2,709,621	2,496,889
Maintenance of Plant	446,592	658,216	793,685
Community Services	3,166	3,818	6,676
Totals	25,230,393	23,226,901	21,759,963
Transfers	262,000	563,000	175,000
Fund Balance	1,452,342	1,196,475	1,825,877
Total Appropriations and Fund Balances	26,944,735	24,986,376	23,760,840

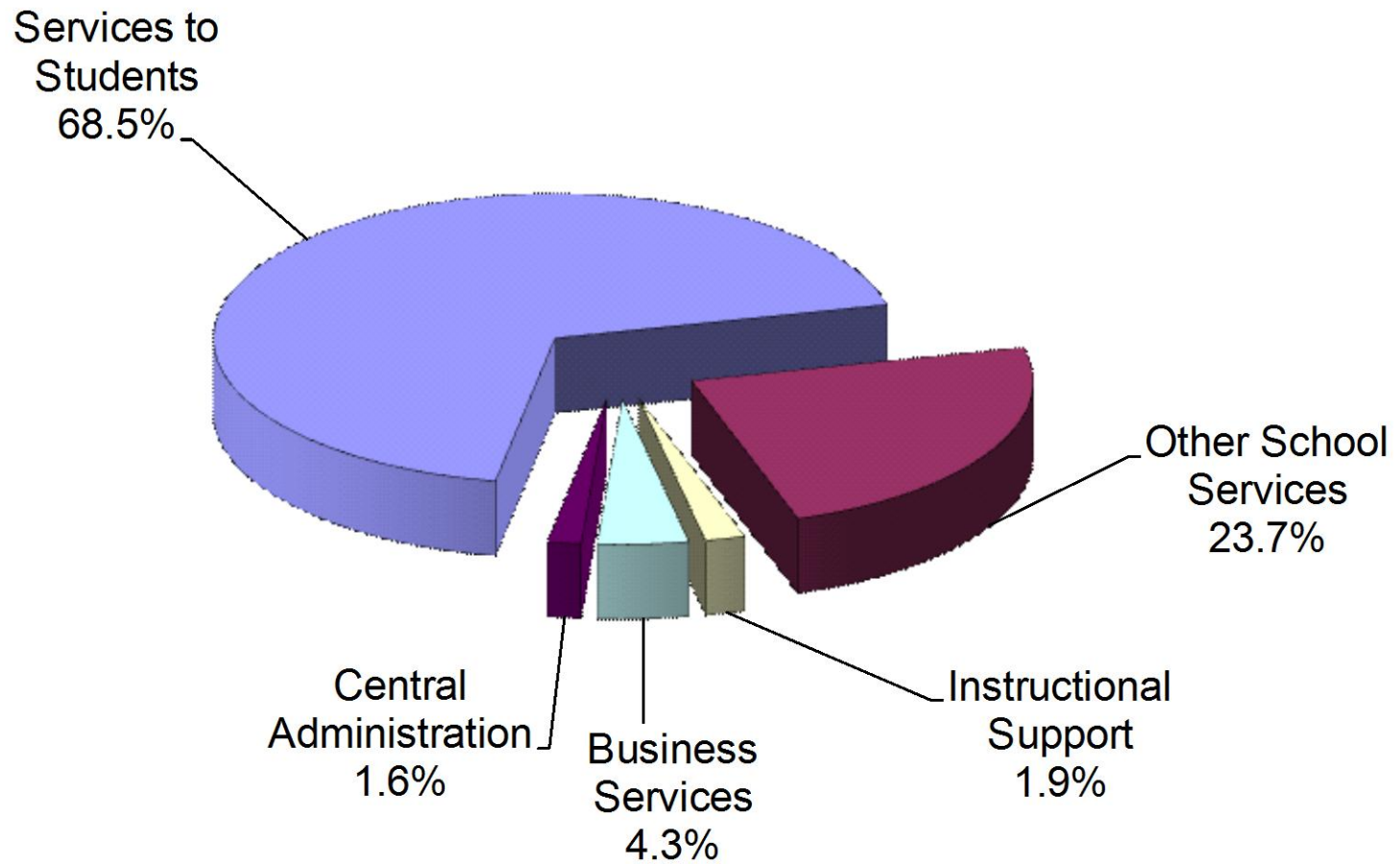
**General Fund
Appropriations
Summary By Function**

	<u>2010-2011 Proposed</u>
Functions:	
Instruction	12,399,516
Pupil Personnel Services	555,131
Instructional Media Services	617,680
Instructional Curriculum Serv	204,083
Instructional Staff Training	214,005
Instructional Technology	119,091
Board of Education	186,852
General Administration	180,355
School Administration	1,746,492
Facilities Acquisition & Construction	0
Fiscal Services	306,180
Central Services	636,539
Pupil Transportation Services	1,402,140
Operation of Plant	2,643,930
Maintenance of Plant	830,978
Community Services	<u>0</u>
Totals	22,042,972
Transfers	135,000
Fund Balance	<u>2,122,308</u>
Total Appropriations and Fund Balances	<u><u>24,300,280</u></u>

Where Does The Money Go?

School Level Services		
Teaching	12,399,516	56.3%
Student Services	1,172,811	5.3%
Instructional Technology	119,091	0.5%
Transportation	1,402,140	6.4%
Direct Services To Students	<u>15,093,558</u>	68.5%
Custodial	2,643,930	12.0%
School Administration	1,746,492	7.9%
Repair and Maintenance	830,978	3.8%
Other School Services	<u>5,221,400</u>	23.7%
School Level Services	<u>20,314,958</u>	92.2%
Curriculum & Staff Development		
Curriculum Development	204,083	0.9%
Staff Training	214,005	1.0%
Total Instructional Support	<u>418,088</u>	1.9%
Business Services		
Fiscal Services	306,180	1.4%
Central Services	636,539	2.9%
Total	<u>942,719</u>	4.3%
Central Administration		
Board of Education	186,852	0.8%
General Administration	180,355	0.8%
Total	<u>367,207</u>	1.6%
Total Appropriations	<u><u>22,042,972</u></u>	100.0%

Where Does The Money Go?



Holmes County School Board
 Educational Funding Elements
 2010-2011

Funding Elements	2010	2011
FEFP BSA (Base Student Allocation)	3,630.62	3,623.76
DCD (District Cost Differential)	0.9079	0.9120
UFTE (Unweighted FTE)	3,288.28	3,291.53
WFTE (Weighted FTE)	3,426.94	3,443.44
Tax Roll	465,661,852	470,882,389
Total Millage	6.286	6.485
RLE (Required Local Effort)	5.288	5.472
Prior Period Funding Adjustment Millage	0.000	0.015
DLE (Discretionary Local Effort - Operating)	0.748	0.748
Discretionary Critical Needs - Operating	0.250	0.250
Capital Outlay	0.000	0.000
Total Operating Budget	22,139,365	22,174,403
Total Operating Budget State Revenue	18,733,612	18,711,972
Total Operating Budget Local Revenue	3,310,753	3,367,431

Special Revenue
Debt Service
Capital Projects

Special Revenue

	2010-2011 Budget	Federal	Food Service
Federal Sources:			
Federal Through State	5,675,361	4,605,536	1,069,825
State Sources:			
State	23,553	0	23,553
Local Sources:			
Local	376,064	0	376,064
Total Revenue	6,074,978	4,605,536	1,469,442
Transfers In	135,000		135,000
Fund Balance - 07/01/10	355,700	0	355,700
Total Revenues and Fund Balance	<u>6,565,678</u>	<u>4,605,536</u>	<u>1,960,142</u>
Appropriations:			
Salaries	2,759,894	2,272,426	487,468
Benefits	808,433	620,051	188,382
Purchase Services	539,531	533,130	6,401
Energy Services	229	229	0
Materials and Supplies	1,204,298	215,472	988,826
Capital Outlay	678,299	670,166	8,133
Other Expense	309,416	294,061	15,355
Total Appropriations	6,300,101	4,605,536	1,694,565
Fund Balance - 06/30/11	265,577	0	265,577
Total Appropriations and Fund Balance	<u>6,565,678</u>	<u>4,605,536</u>	<u>1,960,142</u>

Debt Service

	2009-2010 Projected	2010-2011 Budget	SBE/COBI Bonds	Other Debt Service
State Sources:				
Racing Commission Funds	209,250	209,250		209,250
CO&DS	86,800	84,888	84,888	
Local Sources:				
Interest	16,950	19,500		19,500
Total Revenues	313,000	313,638	84,888	228,750
Transfers In				
Fund Balance	1,058,393	1,158,643	21,500	1,137,143
Total Revenues and Fund Balance	1,371,393	1,472,281	106,388	1,365,893
Appropriations:				
Redemption of Principal	138,428	147,165	50,000	97,165
Interest	74,322	68,673	37,975	30,698
Total Appropriations	212,750	215,838	87,975	127,863
Transfers Out	0	125,000		
Fund Balance	1,158,643	1,131,443	18,413	1,238,030
Total Appropriations and Fund Balance	1,371,393	1,472,281	106,388	1,365,893

Holmes County School Board
2008-2009
Energy Retrofit Equipment
Schedule of Maturities of Indebtedness

Date issued	07/01/2005	Rate	4.00%
Amount	1,200,000.00	Payments Due	Annually on 06/30

Date	Payment	Interest	Principal Payment	Principal Balance
06/30/2007				1,037,080.28
06/30/2008	127,862.61	41,483.21	86,379.40	950,700.88
06/30/2009	127,862.61	38,028.04	89,834.57	860,866.31
06/30/2010	127,862.61	34,434.65	93,427.96	767,438.35
06/30/2011	127,862.61	30,697.53	97,165.08	670,273.27
06/30/2012	127,862.61	26,810.93	101,051.68	569,221.59
06/30/2013	127,862.61	22,768.86	105,093.75	464,127.84
06/30/2014	127,862.61	18,565.11	109,297.50	354,830.34
06/30/2015	127,862.61	14,193.21	113,669.40	241,160.94
06/30/2016	127,862.61	9,646.44	118,216.17	122,944.77
06/30/2017	127,862.56	4,917.79	122,944.77	0.00

Holmes County School Board
2008-2009
SBE/COBI Bonds
Schedule of Maturities of Indebtedness

Date issued	07/01/2001	Rate	4.96% average
Amount	1,115,000.00	Payments Due	Semiannual on 07/01 and 01/01

Date	Payment	Interest	Principal Payment	Principal Balance
07/01/2007	21,708.58	21,708.58		910,000.00
01/01/2008	61,708.92	21,708.92	40,000.00	870,000.00
07/01/2008	20,888.58	20,888.58		870,000.00
01/01/2009	65,888.92	20,888.92	45,000.00	825,000.00
07/01/2009	19,943.58	19,943.58		825,000.00
01/01/2010	64,943.92	19,943.92	45,000.00	780,000.00
07/01/2010	18,987.33	18,987.33		780,000.00
01/01/2011	68,987.67	18,987.67	50,000.00	730,000.00
07/01/2011	17,893.63	17,893.63		730,000.00
01/01/2012	72,893.87	17,893.87	55,000.00	675,000.00
07/01/2012	16,656.13	16,656.13		675,000.00
01/01/2013	71,656.37	16,656.37	55,000.00	620,000.00
07/01/2013	15,384.31	15,384.31		620,000.00
01/01/2014	75,384.44	15,384.44	60,000.00	560,000.00
07/01/2014	13,959.31	13,959.31		560,000.00
01/01/2015	78,959.44	13,959.44	65,000.00	495,000.00
07/01/2015	12,375.00	12,375.00		495,000.00
01/01/2016	82,375.00	12,375.00	70,000.00	425,000.00
07/01/2016	10,625.00	10,625.00		425,000.00
01/01/2017	85,625.00	10,625.00	75,000.00	350,000.00
07/01/2017	8,750.00	8,750.00		350,000.00
01/01/2018	88,750.00	8,750.00	80,000.00	270,000.00
07/01/2018	6,750.00	6,750.00		270,000.00
01/01/2019	91,750.00	6,750.00	85,000.00	185,000.00
07/01/2019	4,625.00	4,625.00		185,000.00
01/01/2020	94,625.00	4,625.00	90,000.00	95,000.00
07/01/2020	2,375.00	2,375.00		95,000.00
01/01/2021	97,375.00	2,375.00	95,000.00	0.00

Capital Projects

	2009-2010 Actual	2010-2011 Budget	PECO	CO&DS	2 Mill Local	Local
Revenue:						
PECO		70,724	70,724			
CO&DS	29,362	26,510		26,510		
Local Capital Improvement		0				
Miscellaneous	229,832	0				
Interest	22,200	18,001	9,911	902	6,815	373
Total Revenue	281,394	115,235	80,635	27,412	6,815	373
Fund Balance - 07/01/09	2,178,403					
Fund Balance - 07/01/10		1,804,965	993,800	90,411	683,399	37,355
Total Revenues and Fund Balance	2,459,797	1,920,200	1,074,435	117,823	690,214	37,728
Appropriations:						
Miscellaneous	0	0				
Repair and Maintenance		75,000	75,000			
Ponce de Leon High	0	0				
Bonifay Elementary Remodeling	0	0				
Total Appropriations	0	75,000	75,000	0	0	0
Transfers Out	425,000	300,000	300,000			
Fund Balance - 06/30/10	2,034,797	0				
Fund Balance - 06/30/11		1,545,200	699,435	117,823	690,214	37,728
Total Appropriations and Fund Balance	2,459,797	1,920,200	1,074,435	117,823	690,214	37,728

Florida Department of Education Budget Report

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

PART I. ASSESSMENT AND MILLAGE LEVIES

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

Current Year Gross Taxable Value. 470,882,389

B. Millage Levies on Nonexempt Property

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

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

ESTIMATED REVENUES	Acct No	Budget Amount
Federal Direct		
Federal Impact	3121	
Reserve Officers Training Corps (ROTC)	3191	95,000
Total Federal		<u>95,000</u>
 STATE		
Florida Education Finance Program	3310	15,169,243
CO&DS Withheld for Administrative Expense	3323	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction/Operating Funds	3355	3,261,530
School Recognition Funds	3361	136,199
Voluntary PreKindergarten Program	3372	140,000
Miscellaneous State	_____	5,000
Total State	3300	<u>18,711,972</u>
 LOCAL		
District School Taxes	3411	2,931,525
Interest	3430	42,000
Federal Indirect Cost Rate	3494	125,000
Miscellaneous Local Sources	_____	268,906
Total Local	3400	<u>3,367,431</u>
Total Estimated Revenues	3000	<u>22,174,403</u>
 TRANSFERS IN		
From Debt Service	3620	
From Capital Projects	3630	300,000
From Internal Service Funds	3670	
Total Transfers In		<u>300,000</u>
 Total Estimated Revenue and Transfers		22,474,403
Fund Balance July 1, 2010	2800	<u>1,825,877</u>
 Total Estimated Revenue, Transfers and Fund Balance		<u><u>24,300,280</u></u>

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

APPROPRIATIONS		100	200	300	400	500	600	700	
Function/Object	Acct. Code	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instructional Services	5000	12,399,516	8,957,531	2,523,463	344,958		466,679	30,009	76,876
Pupil Personnel Services	6100	555,131	393,417	106,163	55,000		551		
Instructional Media Services	6200	617,680	443,411	122,860	11,339		22,070	16,000	2,000
Instructional & Curriculum Services	6300	204,083	152,308	46,775	5,000				
Instructional Staff Training	6400	214,005	160,142	51,962	1,901				
Instruction Related Technology	6500	119,091	85,214	30,672			459	2,746	
Board of Education	7100	186,852	133,535	43,317					10,000
General Administration	7200	180,355	136,942	32,713	600		300		9,800
School Administration	7300	1,746,492	1,319,713	415,315	5,401		4,459	1,053	551
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	306,180	200,608	55,672	30,100		4,500	6,000	9,300
Food Service	7600	0							
Central Services	7700	636,539	423,360	111,679	84,900		7,800		8,800
Pupil Transportation Services	7800	1,402,140	688,063	291,477	15,600	230,000	123,000	26,000	28,000
Operation of Plant	7900	2,643,930	470,658	345,527	797,707	935,000	88,287	551	6,200
Maintenance of Plant	8100	830,978	281,367	81,780	331,740		123,091	10,000	3,000
Community Services	9100	0							
Debt Service	9200								
TOTAL	0000	22,042,972	13,846,269	4,259,375	1,684,246	1,165,000	841,196	92,359	154,527
Transfers									
To Special Revenue Funds	940	135,000							
Unassigned Fund Balance June 30, 2011	2750	2,122,308							
Total Appropriations, Transfers, and Fund Balance		24,300,280							

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

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Through State		
National School Lunch Act	3260	1,014,825
USDA Donated Food	3265	55,000
Miscellaneous		
Total Federal Through State	3200	<u>1,069,825</u>
State		
School Breakfast Supplement	3337	8,500
School Lunch Supplement	3338	15,053
Miscellaneous	3390	
Total State		<u>23,553</u>
Local		
Interest	3430	
Food Service	3450	376,064
Miscellaneous	3490	
Total Local	3400	<u>376,064</u>
Total Revenues	3000	<u>1,469,442</u>
INCOMING TRANSFERS		
From General Fund	3610	<u>135,000</u>
Fund Balance July 1, 2010	2800	<u>355,700</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,960,142</u></u>

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

APPROPRIATIONS

	Acct No	Amount
Food Service (Function 7600)		
Salaries	100	487,468
Employee Benefits	200	188,382
Purchased Services	300	6,401
Energy Services	400	
Material and Supplies	500	988,826
Capital Outlay	600	8,133
Other Expenses	700	15,355
 Total Appropriations		 1,694,565
 Unassigned Fund Balances June 30, 2011	 2700	 265,577
 Total Appropriations and Fund Fund Balances		 1,960,142

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

ESTIMATED REVENUES

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

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

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

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

ESTIMATED REVENUES

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

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

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

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

Account Title	Acct. Code	Total Amount	Combined SBE/COBI Funds	Other (220)
ESTIMATED REVENUES				
State Sources:				
CO&DS Withheld For SBE/COBI				
Bonds	3322	84,888	84,888	
Racing Commission Funds	3341	209,250		209,250
Total State Sources		294,138	84,888	209,250
Local Sources:				
Interest	3430	19,500		19,500
Total Estimated Revenues		313,638	84,888	228,750
Fund Balances July 1, 2010	2800	1,158,643	21,500	1,137,143
Total Estimated Revenues and Fund Balances		1,472,281	106,388	1,365,893
APPROPRIATIONS				
Redemption Of Principal	710	147,165	50,000	97,165
Interest	720	68,673	37,975	30,698
Dues And Fees	730	0		
Total Appropriations		215,838	87,975	127,863
Transfers				
To Internal Service	910	125,000		125,000
Total Transfers		125,000	0	125,000
Restricted Fund Balance June 30, 2011	2720	18,413	18,413	
Assigned Fund Balance June 30, 2011	2740	877,038		877,038
Unassigned Fund Balances June 30, 2011	2750	235,992		235,992
Total Ending Fund Balances		1,131,443	18,413	1,113,030
Total Appropriations, Transfers, and Fund Balances		1,472,281	106,388	1,365,893

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

	Acct. Code	Total Amount	(340) Public Education Capital Outlay	(360) Capital Outlay & Debt Service	(370) Capital Improve Section 1011.71(2)	(390) Other
ESTIMATED REVENUES						
State Sources						
CO&DS Distributed To District	3321	26,510		26,510		
Public Education Capital Outlay	3391	70,724	70,724			
Total State Sources		97,234	70,724	26,510	0	0
Local Sources						
District Local Capital Improvement Tax	3413					
Interest Including Profit on Investments	3430	18,001	9,911	902	6,815	373
Total Local Sources		18,001	9,911	902	6,815	373
Fund Balances July 1, 2010	2800	1,804,965	993,800	90,411	683,399	37,355
Total Estimated Revenues, Transfers, and Fund Balances		1,920,200	1,074,435	117,823	690,214	37,728
APPROPRIATIONS						
Library Books	610	0				
Buildings and Fixed Equipment	630	0				
Furniture, Fixtures and Equipment	640	0				
Remodeling and Renovations	680	75,000	75,000			
Total Appropriations		75,000	75,000	0	0	0
Outgoing Transfers To General Fund	910	300,000	300,000			
Total Transfers		300,000	300,000	0	0	0
Restricted Fund Balance June 30, 2011	2720	1,507,472	699,435	117,823	690,214	
Unassigned Fund Balances June 30, 2011	2750					37,728
Total Ending Fund Balances	2700	1,545,200	699,435	117,823	690,214	37,728
Total Appropriations, Transfers, and Fund Balances		1,920,200	1,074,435	117,823	690,214	37,728

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

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Interest	3430	0
Transfers In		
From Debt Service	3620	<u>125,000</u>
Net Assets July 1, 2010	2880	<u>911,812</u>
 Total Revenues and Net Assets		 <u><u>1,036,812</u></u>
ESTIMATED EXPENSES		
Transfers to General Fund	910	
Net Assets June 30, 2011	2780	<u>1,036,812</u>
 Total Expenses, Transfers, and Net Assets		 <u><u>1,036,812</u></u>

Budget Summary and Newspaper Advertisement

HOLMES COUNTY SCHOOL BOARD
FINAL BUDGET SUMMARY

Proposed Millage Levy:

Required Local Effort	5.487
Basic Discretionary Operating	0.748
Discretionary Critical Needs (Operating)	<u>0.250</u>
Total	6.485

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	5,675,361			
State Sources	18,711,972	23,553	294,138	97,234	
Local Sources	<u>3,367,431</u>	<u>376,064</u>	<u>19,500</u>	<u>18,001</u>	
Total Revenues	22,174,403	6,074,978	313,638	115,235	0
Transfers In	300,000	135,000	0		125,000
Fund Balances-July 1, 2010	<u>1,825,877</u>	<u>355,700</u>	<u>1,158,643</u>	<u>1,804,965</u>	<u>911,812</u>
Total Revenues And Balances	<u>24,300,280</u>	<u>6,565,678</u>	<u>1,472,281</u>	<u>1,920,200</u>	<u>1,036,812</u>

EXPENDITURES					
Instruction	12,399,516	3,748,766			
Pupil Personnel Services	555,131	96,992			
Instructional Media Services	617,680	39,366			
Instructional Curriculum Services	204,083	244,448			
Instructional Staff Training	214,005	117,479			
Instructional Technology	119,091	44,170			
Board of Education	186,852	0			
General Administration	180,355	113,551			
School Administration	1,746,492	0			
Facilities Acquisition and Construction	0	0		75,000	
Fiscal Services	306,180	0			
Food Services		1,694,565			
Central Services	636,539	6,959			
Pupil Transportation Services	1,402,140	85,557			
Operation of Plant	2,643,930	83,082			
Maintenance of Plant	830,978	25,166			
Community Services	0				
Debt Service			<u>215,838</u>		
Total Expenditures	22,042,972	6,300,101	215,838	75,000	
Transfers Out	135,000	0	125,000	300,000	
Fund Balances-June 30, 2011	<u>2,122,308</u>	<u>265,577</u>	<u>1,131,443</u>	<u>1,545,200</u>	<u>1,036,812</u>
Total Expenses, Transfers And Balances	<u>24,300,280</u>	<u>6,565,678</u>	<u>1,472,281</u>	<u>1,920,200</u>	<u>1,036,812</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Budget Summary

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE HOLMES COUNTY DISTRICT SCHOOL BOARD ARE 3.2 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
Fiscal Year 2010-2011**

Proposed Millage Levy:

Operating:

Required Local Effort	5.487		
Basic Discretionary Operating	0.748		
Discretionary Critical Needs (Operating)	0.250	Total Millage	6.485

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	5,395,400			
State Sources	18,711,972	23,553	294,138	97,234	
Local Sources	3,367,431	376,064	19,500	17,999	
Total Revenues	22,174,403	5,795,017	313,638	115,233	0
Transfers In	300,000	135,000			125,000
Fund Balances-July 1, 2010	1,825,877	355,700	1,158,643	2,034,797	911,812
TOTAL REVENUES AND BALANCES	24,300,280	6,285,717	1,472,281	2,150,030	1,036,812

EXPENDITURES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Instruction	12,399,516	3,468,805			
Pupil Personnel Services	555,131	96,992			
Instructional Media Services	617,680	39,366			
Instructional Curriculum Services	204,083	244,448			
Instructional Staff Training	214,005	117,479			
Instructional Technology	119,091	44,170			
Board of Education	186,852				
General Administration	180,355	113,551			
School Administration	1,746,492				
Facilities Acquisition and Construction				75,000	
Fiscal Services	306,180				
Food Services		1,694,565			
Central Services	636,539	6,959			
Pupil Transportation Services	1,402,140	85,557			
Operation of Plant	2,643,930	83,082			
Maintenance of Plant	830,978	25,166			
Community Services					
Debt Service			215,838		
Total Expenditures	22,042,972	6,020,140	215,838	75,000	0
Transfers Out	135,000		125,000	300,000	
Fund Balances-June 30, 2011	2,122,308	265,577	1,131,443	1,775,030	1,036,812
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	24,300,280	6,285,717	1,472,281	2,150,030	1,036,812

NOTICE OF PROPOSED TAX INCREASE

The Holmes County School District will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	\$ <u>2,935,743</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>8,592</u>
C. Actual property tax levy	\$ <u>2,927,151</u>
This year's proposed tax levy	\$ <u>3,053,673</u>

A portion of the tax levy is required under state law in order for the school board to receive \$15,028,324 in state education grants.

The required portion has increased by 4.68 percent and represents approximately eight tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Monday, August 2, 2010 at 6:00 P.M., at the Holmes County School District office located at 701 East Pennsylvania Avenue, Bonifay, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

DISTRICT SCHOOL BOARD OF HOLMES COUNTY

Budget Summary

THE PROPOSED OPERATING BUDGET EXPEDITURES OF THE HOLMES DISTRICT SCHOOL BOARD ARE 3.2 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
Fiscal Year 2010-2011

Proposed Millage Levy:

Operating:

Required Local Effort	5.487		
Basic Discretionary Operating	0.748		
Discretionary Critical Needs (Operating)	0.250	Total Millage	6.485

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	5,395,400			
State Sources	18,711,972	23,553	294,138	97,234	
Local Sources	3,367,431	376,064	19,500	17,999	
Total Revenues	22,174,403	5,795,017	313,638	115,233	0
Transfers In	300,000	135,000			125,000
Fund Balances-July 1, 2010	1,825,877	355,700	1,158,643	2,034,797	911,812
TOTAL REVENUES AND BALANCES	24,300,280	6,285,717	1,472,281	2,150,030	1,036,812

EXPENDITURES

Instruction	12,399,516	3,468,805	
Pupil Personnel Services	555,131	96,992	
Instructional Media Services	617,680	20,266	

EXPENDITURES

Instruction	12,399,516	3,468,805			
Pupil Personnel Services	555,131	96,992			
Instructional Media Services	617,680	39,366			
Instructional Curriculum Services	204,083	244,448			
Instructional Staff Training	214,005	117,479			
Instructional Technology	119,091	44,170			
Board of Education	186,852				
General Administration	180,355	113,551			
School Administration	1,746,492				
Facilities Acquisition and Construction				75,000	
Fiscal Services	306,180				
Food Services		1,694,565			
Central Services	636,539	6,959			
Pupil Transportation Services	1,402,140	85,557			
Operation of Plant	2,643,930	83,082			
Maintenance of Plant	830,978	25,166			
Community Services					
Debt Service			215,838		
Total Expenditures	22,042,972	6,020,140	215,838	75,000	0
Transfers Out	135,000		125,000	300,000	
Fund Balances-June 30, 2011	2,122,308	265,577	1,131,443	1,775,030	1,036,812
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	24,300,280	6,285,717	1,472,281	2,150,030	1,036,812

ARC holds annual dinner

SPECIAL TO THE NEWS

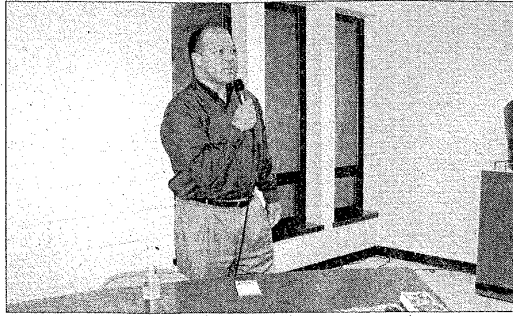
CHIPLEY — "Fun in the sun" was the theme of June 24 as ARC of Washington-Holmes Counties celebrated its 36th Annual Association Meeting with dinner and an awards ceremony, followed by the election of its Board of Directors.

Sandy Pritchard, Executive Director, emceed the ceremonies with special recognition given to Marlene Ray and Vickie Burnett for their volunteer service to the ARC Center. Employee Eddie Moultry was honored for his 20 years of service. Mr. Shelton Smith was honored posthumously for his years of outstanding volunteer service and friendship to the ARC.

All the volunteer Board of Directors was given special recognition for their years of dedication and service, and all were re-elected to their positions on the Board which include; Robin Pemberton, President; Jerry Odom, Vice-President; Jeanne Betts, Secretary/Treasurer; George Taylor, Ronnie Wright, Joyce Caylor, and Teresa Brown, Directors. Robert Danny Tomlin was appointed as Self-Advocate to the Board.

During the evening's celebration, John Jones representing the Knights of Columbus presented a donation to Sandy Pritchard for the ARC Center's work with adult with developmental disabilities.

If you are interested in finding out more about the ARC of Washington-Holmes Counties and its work with adult with developmental disabilities, please visit or call our office located at 1355 South Blvd. in Chipley, 850-638-7517.



Photos by JAY FELSBERG | Washington County News

State Senate candidates Mike Hill, left, and Greg Evers participated in a political forum last week.

State senate forum: Tough questions, plenty of answers

JAY FELSBERG
Managing Editor
ofelsberg@chipleypaper.com

WESTVILLE — The state senate part of the Concerned American Patriots of Holmes County drew Republican candidates Greg Evers and Mike Hill to Westville City Hall on Thursday, July 22, with a number of questions and a bit of heat between the candidates.

The tea party organization hosted a forum for state senate candidates and county school board candidates (see related article), with a crowd that filled the city hall.

Evers represents Florida House of Representatives District 1 and he is a farmer and owner and operator of Baker Farm Supply. Evers was elected to the House in 2001. He said that one of his biggest goals has been to make sure the average person has a voice in Tallahassee. "We're a lot different from Miami," he said.

Hill is a graduate of the U.S. Air Force Academy and served 10 years in the Air Force. He has worked for State Farm Insurance since 1990 and has an agency in Pensacola. Hill said his major goals included serving with "courage, character and conviction," and to have "the integrity to do what you say you will do."

One question was about legislation, CS/SB 550, calling for new

regulations for sewage systems, including an evaluation every five years, when pump outs are required, responsibility of owners to pay fees for pump outs and maintenance, and a starting date of Jan. 16, 2015. Gov. Charlie Crist signed the legislation June 4.

Both candidates were highly critical of the bill, with Evers saying that language affecting sewage systems in the entire state was "snuck" into a senate bill and that he would seek to limit the bill to sewage systems affecting springs in other parts of Florida as originally intended. Hill blasted the bill as "another example of government intruding into our lives," and said there was "not enough courageous leadership to stand up and fight" the bill.

In a question about the state Citizens Property Insurance Corp., Hill said that Citizens is the largest insurance company in Florida and fourth largest in the United States. "They have an exposure of tens of billions of dollars and nowhere near enough to cover it," Hill claimed. He also said Evers voted to approve rate hikes for Citizens and called for letting Citizens' rate float.

Evers said one reason Citizens was needed was that companies like State Farm did not pay all claims during Hurricane Andrew. "Citizens is to provide everyone with insurance," he said. Hill responded that State Farm paid

its claims.

Both candidates stood on the Constitution when asked about the 10th Amendment reserving all powers to the states not mentioned in the federal Constitution. Sparks flew on another issue when Hill claimed that Evers took large amounts of donations from "Miami trial attorneys," that Evers denied. "Go back and look," Evers said. "You are blind."

Both opposed allowing water management districts to set meters on private wells, and both supported legislation like that passed in Arizona allowing police to ask about someone's immigration status. Hill claimed illegal immigrants are costing Florida \$3.8 billion a year and \$3.4 billion in schools. Evers said he would make filing a bill similar to that passed in Arizona his first priority in the Senate, with Hill countering that Evers had done nothing about illegal immigration for nine years. "Why are you filing now?" he asked.

Evers filed legislation for the recent special session that mirrors the Arizona law on immigration, but no action was taken.

Both said they would not take pay raises approved for legislators, and both said current state employees should not be affected by cuts in retirement as they "signed a contract," as Evers said.

On offshore drilling Hill said "We need to make sure we do not

have a knee-jerk reaction" that costs jobs and hurts the economy, and that all the facts should be gathered before taking any action.

"As much as possible we need to make the victims whole again," Hill said.

Evers said the state attorney general should hold BP accountable to make victims whole, and described his concern and efforts to help economic recovery for fishermen, charter boat operators and families affected by the Deepwater Horizon disaster.

Both completely opposed abortion and agreed that life begins at conception.

Hill criticized Evers for voting in favor of the 2006 legislation to increase permit and license fees. "It was a \$2.2 billion tax increase, and Mr. Evers voted for that," Hill said. Evers countered by saying the legislature was told at the time that unless the fees were increased there would be massive cuts in the education and health budgets. He said he proposed legislation last session to run the increases back to just 30 percent.

Both pledged to reduce government spending.

In closing, Hill said, "It's time we take this country back one person at a time. It's our land and our prosperity, and God bless America."

Evers asked for everyone's support in the Aug. 24 Republican primary.

NOTICE OF PROPOSED

BE SEEN AT *your* CONVENIENCE

NOTICE OF PROPOSED TAX INCREASE

The Holmes County School District will soon consider a measure to increase its property tax levy.

Last year’s property tax levy:

- A. Initially proposed tax levy \$2,935,743
- B. Less tax reductions due to Value Adjustment Board and other assessment changes..... \$ 8,592
- C. Actual property tax levy..... \$2,927,151

This year’s proposed tax levy: . \$3,053,673

A portion of the tax levy is required under state law in order for the school board to receive \$15,028,324 in state education grants.

The required portion has increased by 4.68 percent, and represents approximately eight tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Monday, August 2, 2010 at 6:00 P.M., at the Holmes County School District office located at 701 East Pennsylvania Avenue, Bonifay, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

BE SEEN AT CONVENIENCE

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All Skin, Hair & Nail
JUVEDERM®, BOTOX*



Jon R. Ward,
Board Certified



Nichol Raule
Physician Assistant



Angela Franke
Physician Assistant

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OPEN EVERY WEDNESDAY

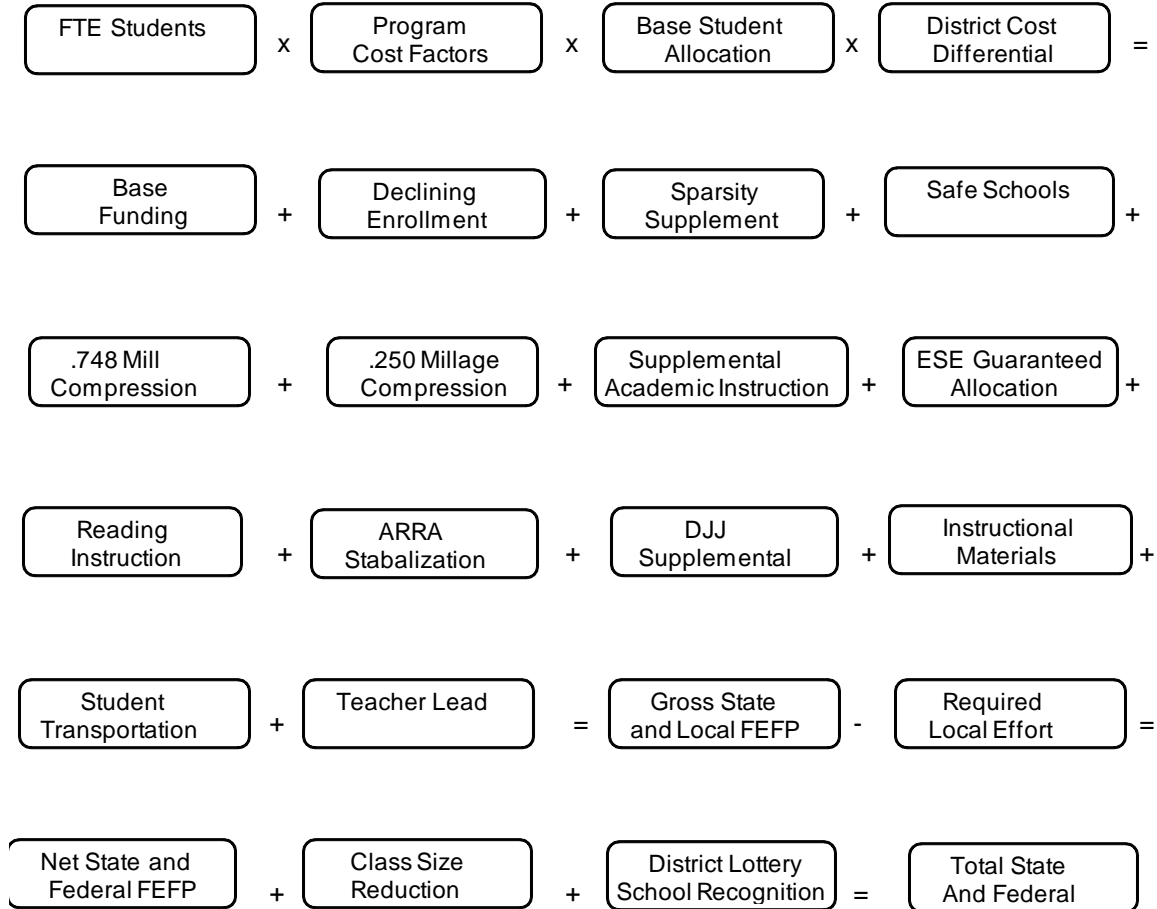
REQUIREMENTS FOR PARTICIPATION

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) Adopt rules relating to the appointment, promotion, transfer, suspension, and dismissal of personnel.
- 4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board in accordance with the provisions of law and rules of the State Board of Education. Expenditures for salaries of instructional personnel must include compensation based on employee performance demonstrated under s. 1012.34.
- 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 a system of planning and evaluation as required by law.
- 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:



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-4205
R. 6/10
Rule 12D-16.002
Florida Administrative Code

Year	2010	County	Holmes
Name of School District			
Holmes School District			

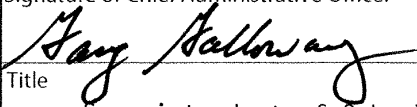
SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
1.	Current year taxable value of real property for operating purposes	\$	401,926,036 (1)
2.	Current year taxable value of personal property for operating purposes	\$	63,276,670 (2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	5,679,683 (3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	470,882,389 (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.)	\$	1,091,906 (5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	469,790,483 (6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	465,661,852 (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)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser		Date
			07/01/2010

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER			
Local board millage includes discretionary and capital outlay.			
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.288	per \$1,000 (9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	0.998	per \$1,000 (10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 2,462,420	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 464,731	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 2,927,151	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.2415	per \$1,000 (14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	0.9892	per \$1,000 (15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.487	per \$1,000 (16)
17.	Current year proposed local board millage rate	0.998	per \$1,000 (17)
A. Capital Outlay		E. Additional Voted Millage	
B. Discretionary Operating 0.748		D. Critical Capital Outlay or Critical Operating 0.250	
C. Discretionary Capital Improvement			

Continued on page 2

18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 2,583,732	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 469,941	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 3,053,673	(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)	4.68	% (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)	4.08	% (22)
Final public budget hearing		Date 09/07/2010	Time 6:00 P.M.
Place Holmes District School Board 701 E Pennsylvania Ave Bonifay, FL 32425			

SIGN HERE	Taxing Authority Certification		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 08/04/2010	
	Title Superintendent of Schools		Contact Name Larry Hawkins		
	Mailing Address 701 E Pennsylvania Ave Bonifay, FL 32425		Physical Address 701 E Pennsylvania Ave Bonifay, FL 32425		
	City, State, Zip Bonifay, FL 32425		Phone Number 850-547-9343	Fax Number 850-547-3835	

Continued on page 3

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, 2010, AND ENDING JUNE 30, 2011.

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 (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>470,882,389</u>	Required Local Effort	\$ <u>2,473,602</u>	<u>5.4720</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>6,781</u>	<u>0.0150</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>2,480,383</u>	<u>5.4870</u> mills

DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>470,882,389</u>	Discretionary Operating	\$ <u>338,132</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. 1011.73(1) and (2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted 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)

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 4.68 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 7, 2010, 2010.



Signature of Superintendent of Schools

September 7, 2010

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.

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
 CRITICAL NEEDS
 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 CRITICAL CAPITAL OUTLAY NEEDS OR CRITICAL OPERATING NEEDS FOR THE
 FISCAL YEAR BEGINNING JULY 1, 2010, AND ENDING JUNE 30, 2011.

WHEREAS, Section 1011.71(3)(b), Florida Statutes, provides for the amounts necessary to be raised for either critical capital outlay needs or critical operating needs and the 0.25 mills to be levied; and

WHEREAS, the Board has authorized by a super majority vote; 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 critical needs for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>470,882,389</u>	Critical Operating Needs	\$ <u>113,012</u>	<u>0.2500</u> mills <small>s. 1011.71(3)(b), F.S.</small>

2. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

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

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 a super majority vote of the District School Board of Holmes County, Florida, September 7, 2010.

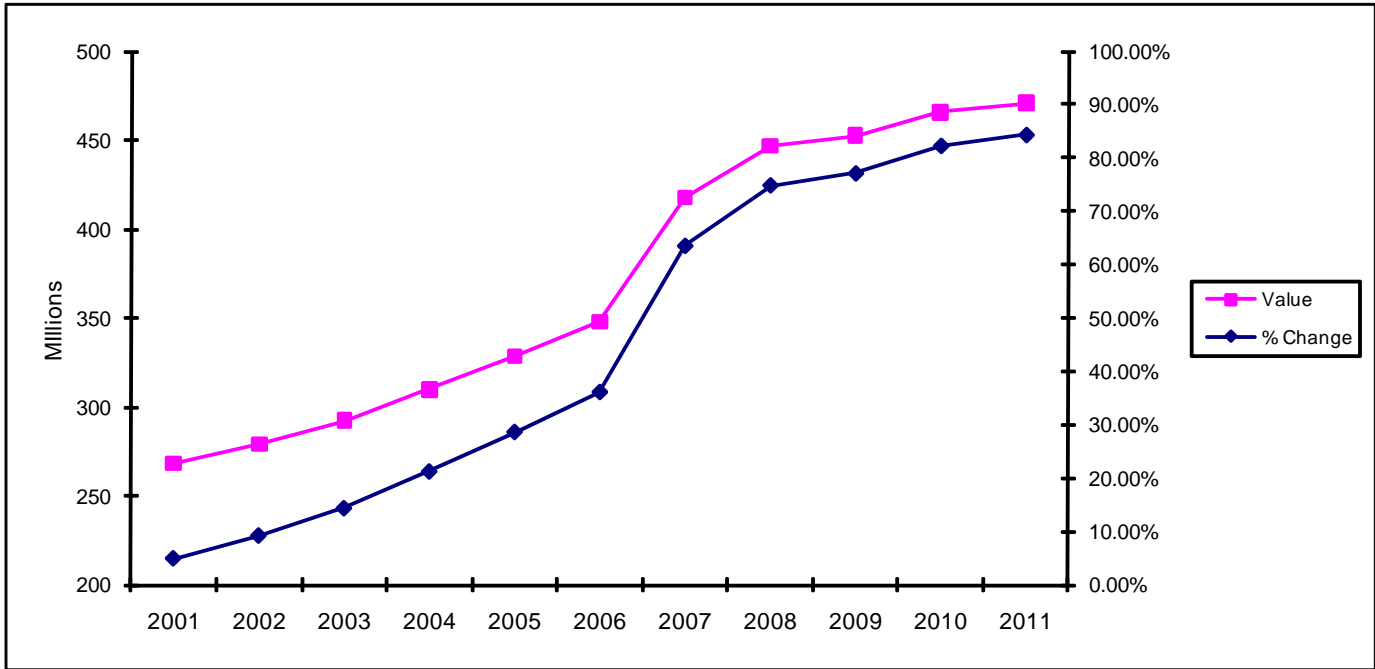

 Signature of Superintendent of Schools

September 7, 2010
 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

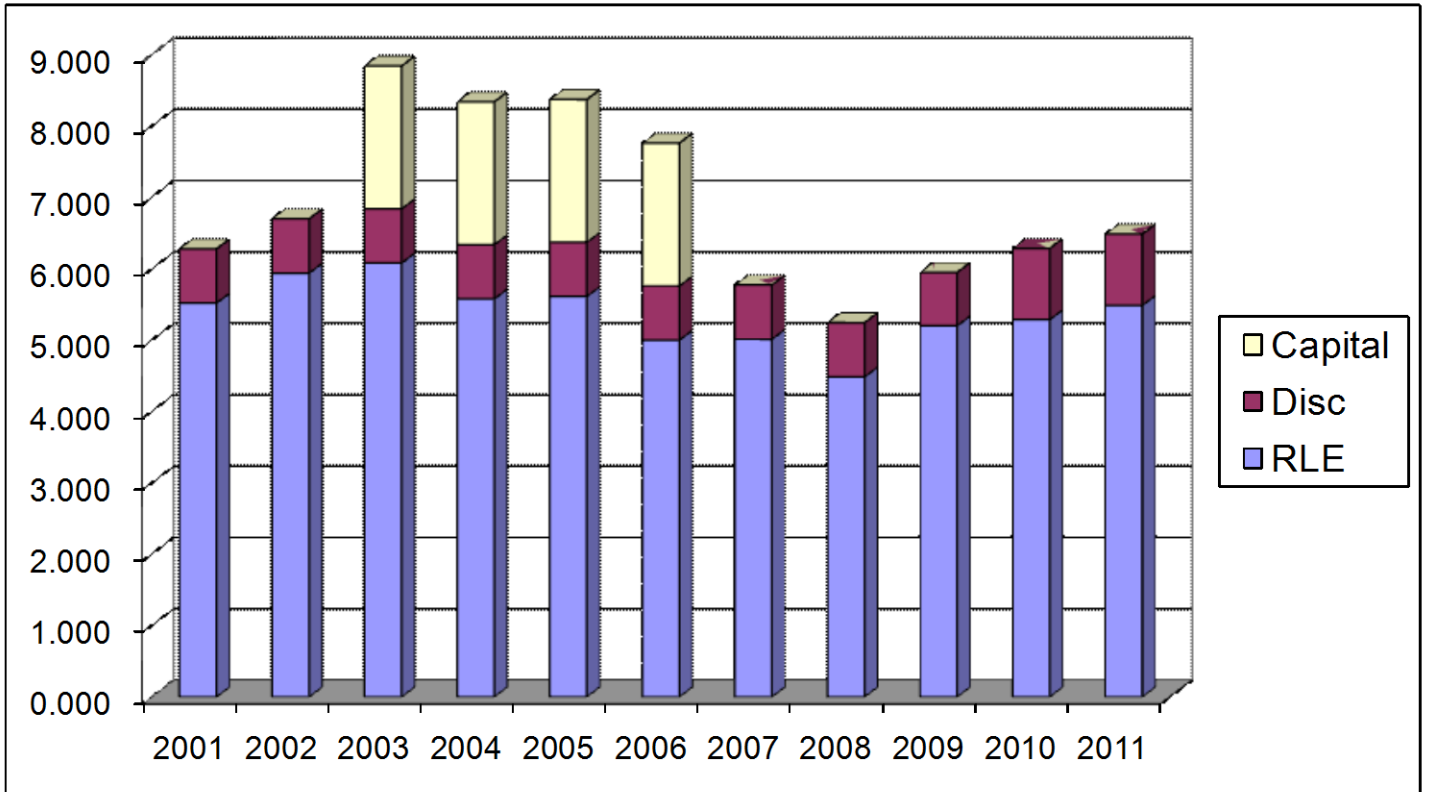
Ten Year Historical Trend 2010-2011



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

	Value	% Change From 2000
2001	268,210,917	4.98%
2002	279,109,947	9.25%
2003	292,158,550	14.36%
2004	309,747,780	21.24%
2005	328,671,981	28.65%
2006	347,805,597	36.14%
2007	417,779,034	63.53%
2008	446,757,465	74.87%
2009	452,493,551	77.11%
2010	465,661,852	82.27%
2011	470,882,389	84.31%

History of Millage



	RLE	Disc	Capital	Total
2001	5.520	0.760	0.000	6.280
2002	5.940	0.760	0.000	6.700
2003	6.082	0.760	2.000	8.842
2004	5.578	0.760	2.000	8.338
2005	5.612	0.760	2.000	8.372
2006	5.001	0.760	2.000	7.761
2007	5.014	0.760	0.000	5.774
2008	4.485	0.760	0.000	5.245
2009	5.201	0.748	0.000	5.949
2010	5.288	0.998	0.000	6.286
2011	5.487	0.998	0.000	6.485

Millage
.25 Critical Needs Discretionary Mill
Set Aside Funds

	<u>2009-10</u>	<u>2010-11</u>	<u>Total</u>
.748 mill computation			
value of .250 mill	110,919	110,610	221,529
compression allocation	<u>375,522</u>	<u>332,905</u>	<u>708,427</u>
total set aside funds	486,441	443,515	<u>929,956</u>
loss of federal stabilization funds			960,241
loss of compression allocation			332,905
loss of .250 mill			<u>110,610</u>
loss of funding for 2011-12			<u>1,403,756</u>
loss of 2011-12 funding over set aside funds			<u><u>473,800</u></u>

Millage Levies
And
District Ad Valorem Tax Revenue

Certified Property Tax Value	2009-2010		2010-2011		Difference
	Millage	Amount	Millage	Amount	
	465,661,852		470,882,389		
Required Local Effort	5.288	2,363,923	5.487	2,480,382	0.199
Discretionary Local Effort	0.748	334,382	0.748	338,131	0.000
Discretionary Critical Needs	0.250	111,759	0.250	113,012	0.000
Capital Improvement	0.000	0	0.000	0	0.000
Total	6.286	2,810,064	6.485	2,931,525	0.199

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 @ 6.485 mills for 2010-2011	324.25
Taxable value	\$50,000 @ 6.286 mills for 2009-2010	<u>314.30</u>
Total annual tax change assuming no change in assessed value		<u><u>9.95</u></u>

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

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Agriculture</u>	<u>Tax-Exempt</u>	<u>Miscellaneous</u>	<u>Total Assessed</u>
2009	281,678,201	49,550,106	6,371,302	174,984,449	108,285,069	11,409,470	632,278,597
2008	264,599,855	47,340,569	6,268,298	166,858,679	108,383,647	27,899,653	621,350,701
2007	242,323,924	47,193,860	6,321,868	160,868,596	92,583,411	52,001,363	601,293,022
2006	228,551,094	45,862,269	5,647,732	152,919,465	90,526,508	46,357,135	569,864,203
2005	197,341,237	33,785,552	4,772,523	144,954,671	72,414,813	21,140,950	474,409,746
2004	189,752,108	30,436,419	4,702,695	136,055,272	69,371,634	17,509,495	447,827,623
2003	182,408,567	28,620,787	4,955,337	131,759,187	66,810,463	14,358,945	428,913,286
2002	173,288,865	28,647,426	5,160,295	128,365,961	64,145,639	14,417,392	414,025,578
2001	162,586,756	27,690,464	4,808,751	128,703,052	78,119,464	14,583,161	416,491,648

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
PROPERTY TAX RATES
Ten Years

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County wide										
Board of County commissioners	9.980	10.000	10.000	10.000	10.000	9.750	9.500	9.500	9.500	9.4492
NWF water commission	0.050	0.050	0.050	0.050	0.050	0.050	0.045	0.045	0.045	0.0450
School	6.700	8.842	8.338	8.372	7.761	5.774	5.961	5.949	6.286	6.4850
Total	<u>16.730</u>	<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>15.9792</u>

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

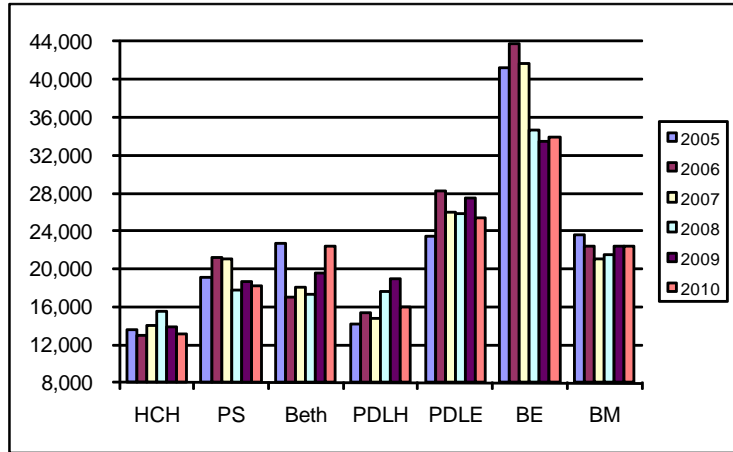
Taxpayer	2006		2007		2008		2009	
	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total
Alabama Electric Co	6,293,275	1.55%	6,225,271	1.45%				
Alltell Communications								
CSX					4,902,730	1.08%	4,902,730	1.05%
Embarq Florida Inc			6,926,949	1.61%	8,417,451	1.86%	7,449,130	1.60%
Florida Gas Transmission Co	4,951,439	1.22%	4,907,694	1.14%	5,046,355	1.12%	4,714,116	1.01%
Formation Properties III, LLC	3,732,707	0.92%	3,698,545	0.86%	3,654,506	0.81%	3,564,422	0.77%
Gray Midamerica TV Inc	2,175,565	0.53%	2,853,942	0.66%	2,258,150	0.50%	2,029,000	0.44%
Gulf Power Co	6,116,370	1.50%	6,298,754	1.47%	6,396,435	1.42%	7,125,731	1.53%
Holmes Health Care								
Holmes Timberland LLC	2,080,153	0.51%						
Interstate Fibernet I								
Plum Creek Timber OP I LLC					1,984,421	0.44%	2,321,831	0.50%
Power South Energy Coop					6,268,821	1.39%	6,849,246	1.47%
Providential Group LLC			1,583,202	0.37%				
Prutimber Fund Three								
Soterra LLC								
Sprint-Florida Inc	8,391,678	2.06%						
The Bank Of Bonifay	1,923,929	0.47%	1,908,675	0.44%	1,717,886	0.38%	1,777,192	0.38%
Timber Landholdings of FI, Inc								
Vaghmar Bhupendra B	1,638,434	0.40%	1,609,026	0.37%				
West Florida Electric	11,296,319	2.77%	11,850,271	2.76%	11,180,094	2.47%	14,716,116	3.16%
Total	48,599,869	11.93%	47,862,329	11.13%	51,826,849	11.47%	55,449,514	11.91%

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:								
2001	406.40	390.64	542.21	445.64	381.70	796.78	470.10	24.00
2002	378.50	364.56	548.84	440.94	401.22	774.29	483.90	27.00
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

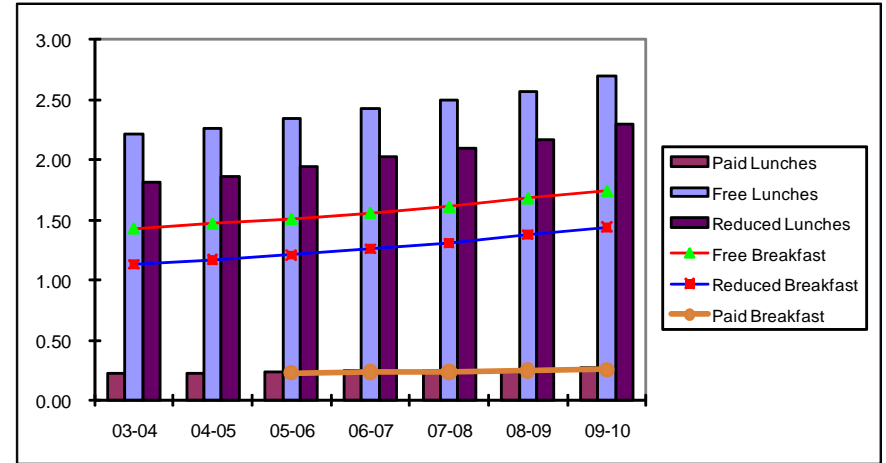
Food Service

Holmes County School Board Breakfasts Served



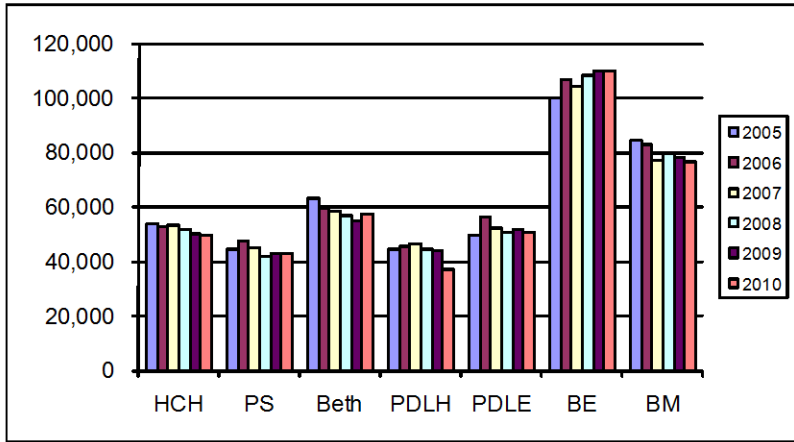
	2005	2006	2007	2008	2009	2010
HCH	13,638	13,064	14,120	15,608	13,931	13,198
PS	19,114	21,155	21,061	17,726	18,704	18,234
Beth	22,708	16,978	18,035	17,405	19,563	22,456
PDLH	14,133	15,463	14,828	17,665	18,969	15,986
PDLE	23,432	28,199	26,049	25,800	27,449	25,360
BE	41,248	43,745	41,704	34,661	33,529	33,978
BM	23,581	22,376	21,084	21,507	22,351	22,372
Totals	157,854	160,980	156,881	150,372	154,496	151,584

Holmes County School Board Reimbursement Rates For Meals



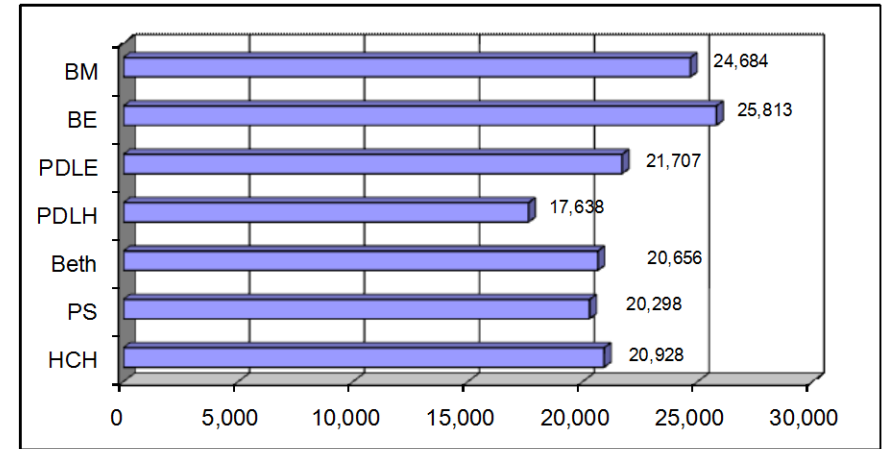
	03-04	04-05	05-06	06-07	07-08	08-09	09-10
Paid Lunches	0.23	0.23	0.24	0.25	0.25	0.24	0.27
Free Lunches	2.21	2.26	2.34	2.42	2.49	2.57	2.70
Reduced Lunches	1.81	1.86	1.94	2.02	2.09	2.17	2.30
Free Breakfast	1.43	1.47	1.51	1.56	1.61	1.68	1.74
Reduced Breakfast	1.13	1.17	1.21	1.26	1.31	1.38	1.44
Paid Breakfast			0.23	0.24	0.24	0.25	0.26

Holmes County School Board Lunches Served



	2005	2006	2007	2008	2009	2010
HCH	53,574	52,487	53,167	51,711	50,144	49,587
PS	44,489	47,766	45,046	41,798	42,736	42,661
Beth	63,179	59,683	58,612	56,814	54,692	57,276
PDLH	44,481	45,603	46,646	44,285	43,936	36,927
PDLE	49,860	56,173	52,437	50,596	51,862	50,616
BE	100,111	106,660	104,163	108,170	110,036	109,799
BM	84,248	82,683	77,388	79,665	77,935	76,365
Totals	439,942	451,055	437,459	433,039	431,341	423,231

Holmes County School Board Meals Per Employee



HCH	20,928
PS	20,298
Beth	20,656
PDLH	17,638
PDLE	21,707
BE	25,813
BM	24,684

Holmes County School Board

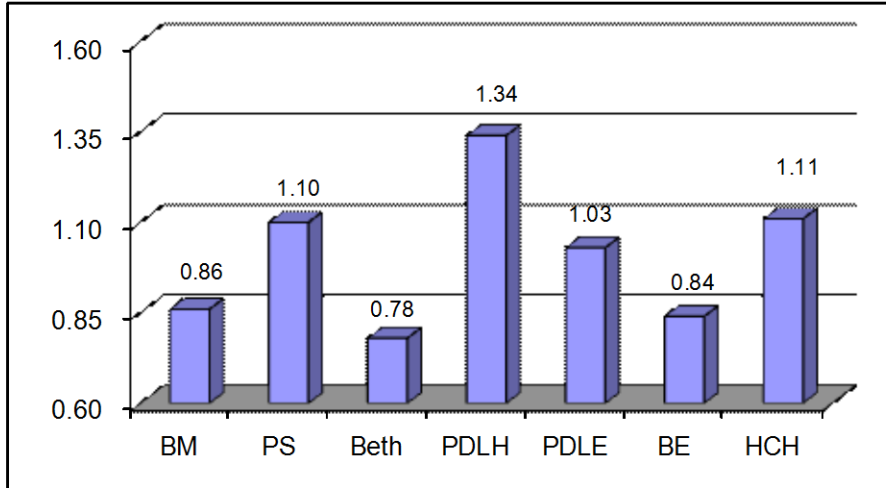
Analysis of School Food Service

July 2009 Through June 2010

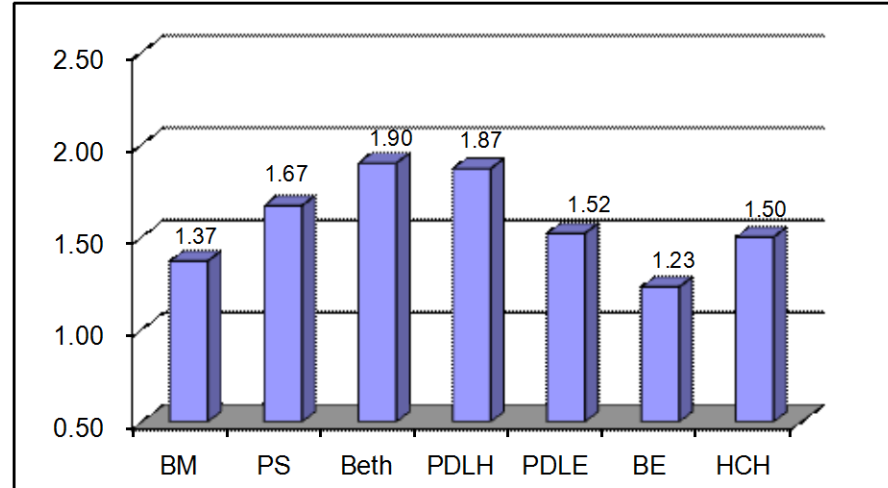
	Bonifay Middle	Poplar Springs	Bethlehem	PDLH	PDLE	Bonifay Elem.	HCHS	Totals
Revenues:	246,549	151,135	186,111	125,924	185,369	369,146	151,955	1,416,191
Expenditures	219,676	168,489	213,758	169,691	193,797	298,838	163,518	1,427,767
Net Before District Allocation	26,873	(17,354)	(27,646)	(43,767)	(8,427)	70,308	(11,563)	(11,576)
District revenue, expenditures	(9,454)	(7,476)	(8,461)	(7,059)	(8,264)	(11,807)	(7,575)	(60,096)
Revenue Over (Under) Expenditures	17,419	(24,830)	(36,107)	(50,826)	(16,691)	58,501	(19,138)	(71,672)
Expenditures:								
Total Personnel	84,461	67,094	61,986	70,761	77,989	121,379	69,645	553,315
Non-Personnel	135,215	101,395	151,771	98,930	115,807	177,459	93,873	874,452
Total Expenditures	219,676	168,489	213,758	169,691	193,797	298,838	163,518	1,427,767
Cost of Purchased Food	125,108	94,058	141,518	92,046	107,515	163,077	85,948	809,271
Meals Served:								
Breakfast	22,372	18,234	22,456	15,986	25,360	33,978	13,198	151,584
Lunch	76,365	42,661	57,276	36,927	50,616	109,799	49,587	423,231
Total meals served	98,737	60,895	79,732	52,913	75,976	143,777	62,785	574,815
Employees:	4.00	3.00	3.86	3.00	3.50	5.57	3.00	25.93
Ratios:								
Personnel costs per meal	0.86	1.10	0.78	1.34	1.03	0.84	1.11	0.96
Non-Personnel cost per meal	1.37	1.67	1.90	1.87	1.52	1.23	1.50	1.52
Expenditures per meal	2.22	2.77	2.68	3.21	2.55	2.08	2.60	2.48
Purchase food per meal	1.27	1.54	1.77	1.74	1.42	1.13	1.37	1.41
Meals served per employee	24,684	20,298	20,656	17,638	21,707	25,813	20,928	22,168

Holmes County School Board

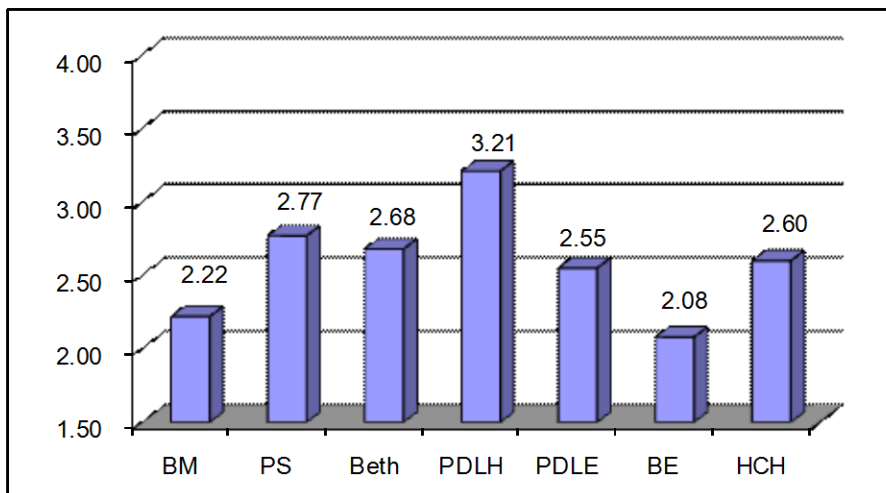
Personnel Cost Per Meal



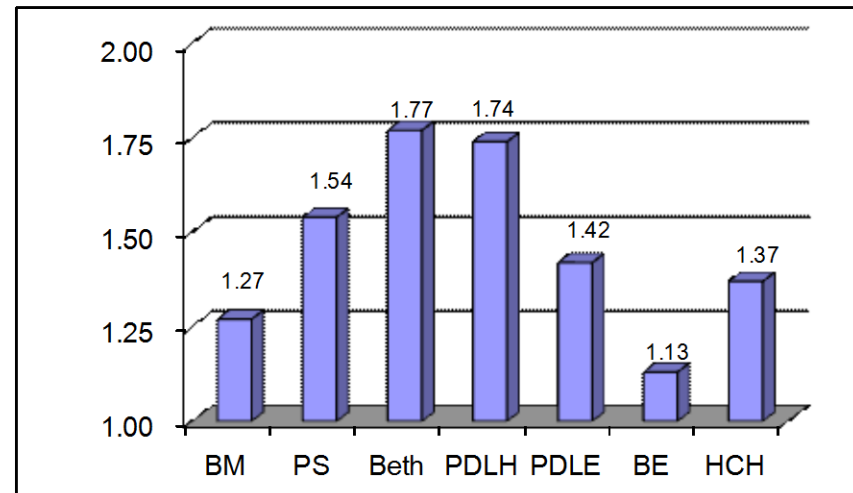
Non-Personnel Cost Per Meal



Total Expenditures Per Meal



Purchased Food Per Meal

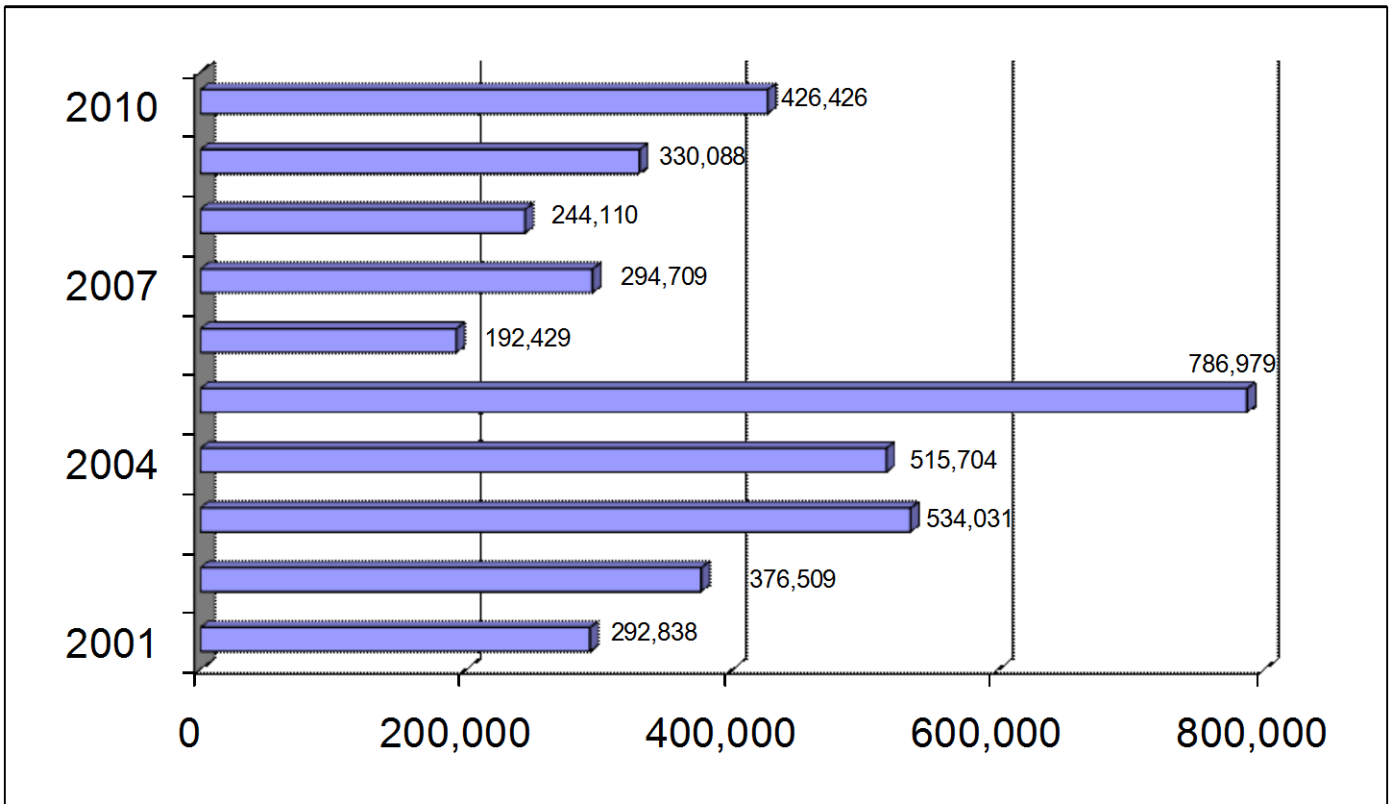


DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 FOOD SERVICE OPERATING DATA
 Seven Years

	2004	2005	2006	2007	2008	2009	2010
Days meals were served	180	180	180	180	180	180	180
Meals served	589,938	597,796	612,035	594,340	583,411	585,837	574,815
Average meals served daily	3,277	3,321	3,400	3,302	3,241	3,255	3,193
Free and reduced meals served	396,500	392,908	392,203	373,882	381,139	402,044	422,224
Percentage of free and reduced to total meals	67.2%	65.7%	64.1%	62.9%	65.3%	68.6%	73.5%
Total revenues	1,268,958.55	1,303,263.39	1,365,928.17	1,358,989.42	1,403,888.62	1,472,477.81	1,518,139.85
Total subsidy received	826,862.00	855,524.00	892,856.75	883,310.00	923,561.50	961,781.65	1,054,282.62
Total expenses	1,353,498.17	1,386,993.06	1,473,500.06	1,595,176.01	1,668,698.48	1,725,131.16	1,567,477.55
Average daily costs	7,519.43	7,705.52	8,186.11	8,862.09	9,270.55	9,584.06	8,708.21

Terminal Pay, FTE, Personnel, Subs

Terminal Pay Benefits

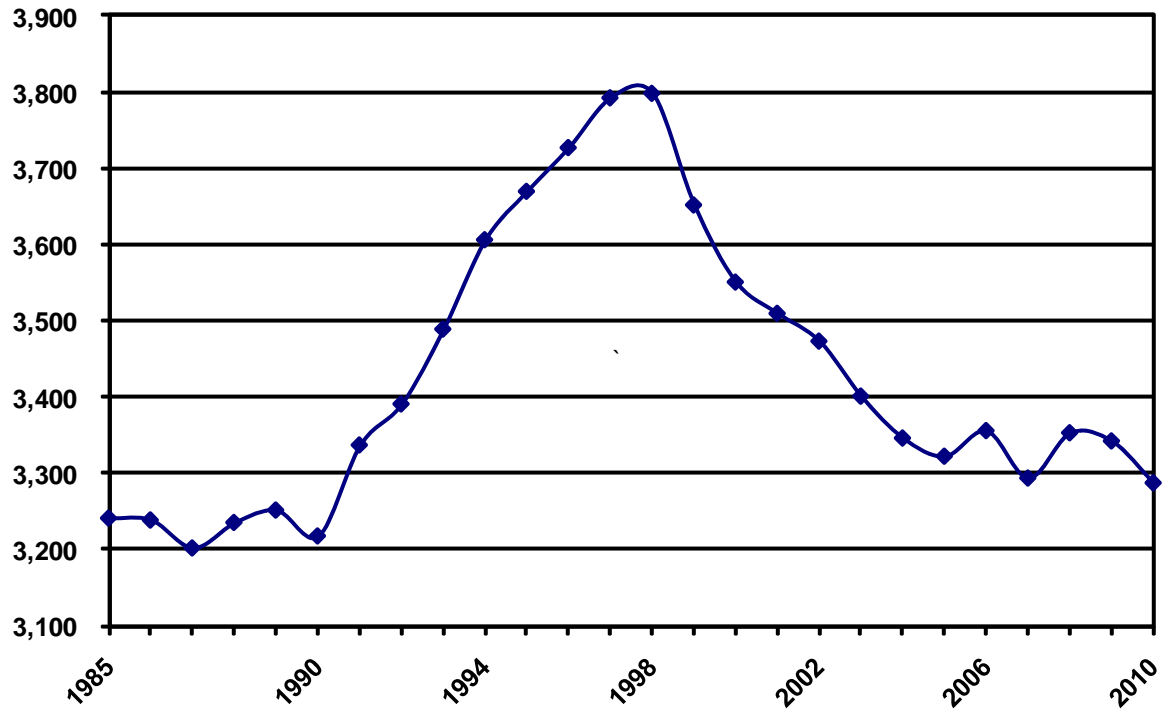


Holmes County School Board
Unweighted FTE

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Bonifay Middle School								408.10	417.57	421.53	414.50	403.47	415.02
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
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
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
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
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
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
Wilderness Institute													
County Wide			1.01	2.42	2.42		3.50			27.00	39.46	41.81	41.50
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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Bonifay Middle School	443.62	441.65	412.85	406.40	378.50	373.50	391.68	526.51	510.70	482.66	499.00	490.00	480.72
Hillcrest													
Poplar Springs	392.21	394.31	386.59	390.64	364.56	318.50	320.74	321.60	331.50	320.50	310.52	310.50	310.82
Bethlehem	649.11	617.61	587.16	542.21	548.84	573.59	553.89	507.07	501.72	505.02	509.11	498.26	514.71
Prosperity													
Ponce de Leon High	448.35	444.51	467.79	445.64	440.94	429.85	409.81	409.46	390.74	399.49	410.50	429.00	379.16
Ponce de Leon Elementary	402.50	386.10	377.66	381.70	401.22	365.50	331.50	335.66	379.05	370.00	352.50	348.04	330.55
Bonifay Elementary	862.09	794.67	772.82	796.78	774.29	774.75	773.28	669.32	686.83	670.98	705.42	719.02	731.39
Holmes County High	561.38	507.84	477.89	470.10	483.90	483.30	485.10	462.00	475.65	473.24	472.90	460.04	456.69
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
County Wide	38.97	26.99	22.00	24.00	27.00	28.86	29.00	38.50	30.50	30.50	45.58	35.50	33.00
Virtual School													1.75
Totals	3,798.23	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

Holmes County School Board FTE Count



Holmes County School Board

Personnel

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Adm - Board Members	5	5	5	5	5	5	5	5	5	5	5
Administrative - Professional	7	7	7	7	13	15	15	15	14	14	13
Administrative - Principals	7	7	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
Administrative - Manag Info Sys	1	1	1	1	1	1					
Administrative Super Secret	1	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	4	4	3	3	3	3	3	3	3	3	4
Aide I	6	4	4	4	8	9	11	17	14	14	11
Aide II	6	6	4	4	9	14	15	12	16	13	14
Aide III	38	37	35	37	32	32	33	28	31	28	31
Bus Drivers	39	41	40	39	39	38	39	39	39	39	38
Certified Day Care						1					
Custodian-10 Mon	15	15	16	15	15	16	18	18	19	17	16
Custodian-12 Mon	17	15	13	12	12	12	12	14	14	14	13
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	1	3	3	3	3	3	3	3	3	2	2
Employment Specialist									1	1	1
Finance - Accountant	4	4	4	4	4	4	4	4	4	4	3
Football									1	1	1
Instructional - BA	150	153	150	143	149	154	151	164	175	173	159
Instructional - MA	108	107	105	111	106	107	111	103	96	93	93
Instructional - ES	1	1	1	1	1	1	1	1	2	4	5
Instructional - PhD	1	1	1								
Lunchroom Workers	34	34	33	34	34	34	34	35	35	34	26
Maintenance I	4	4	3	3	3	2	3	3	4	4	3
Maintenance II	9	8	8	8	8	8	6	6	5	5	4
Mechanic I - Bus	1	1	1	1	1	1	1	3	3	3	3
Mechanic II - Bus	2	2	2	3	2	2	2				
Media Center Assistant	1	1	1	1	1	1	1	1	1	1	1
PAEC Consultant	1										
Receptionist	4	4	5	5	4	4	4	4	6	6	4
Receptionist -2					1	1	2	2			
ROTC	2	1	2	2	2	2	2	2	2	2	2
Secretary/Data	8	10	9	9	10	10	9	10	10	10	10
Secretary - Bethlehem	1	1	1	1	1	1	1				
Secretary - Bon Elem	1	1	1	1	1	1	1	1	1	1	
Secretary - HCHS	1	1	1	1	1	1	1	1	1	1	
Secretary - PDLH	1	1	1	1	1	1	1	1	1	1	
Secretary - School	2	1	1	1	1	1	1	1	1	1	4
Speech Pathologist										1	1
Technology Specialist		1	1						1	1	1
Teen Court	1										
Workforce Development			1	1	1	1	1	1	1	1	
Total	488	487	475	473	477	491	501	507	519	507	477
Un-Weighted FTE	3,551	3,510	3,473	3,401	3,347	3,323	3,356	3,294	3,347	3,351	3,288

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
2000	29	255	204	488	13.74
2001	29	256	202	487	13.51
2002	29	252	194	475	13.57
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

- (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 County School Board
 Cost of Substitute Employees
 General Fund

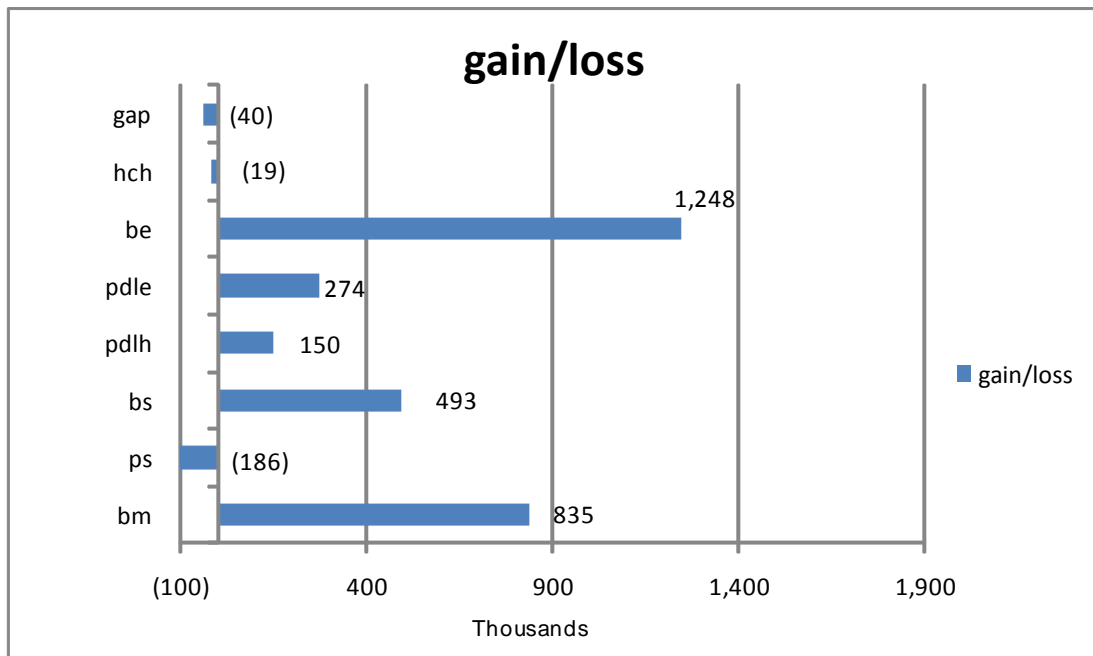
	2008	2009	2010	inc (decr) 2009 to 2010
BM	39,553	12,371	13,673	1,302
PS	36,401	12,977	10,107	(2,871)
BS	47,713	32,440	30,870	(1,570)
PDLH	40,749	24,578	9,484	(15,094)
PDLE	22,763	11,627	1,625	(10,003)
BE	57,689	26,756	14,867	(11,890)
HCH	51,610	33,352	24,156	(9,196)
Totals	296,479	154,101	104,780	(49,321)

Profitability, Transportation, Projects

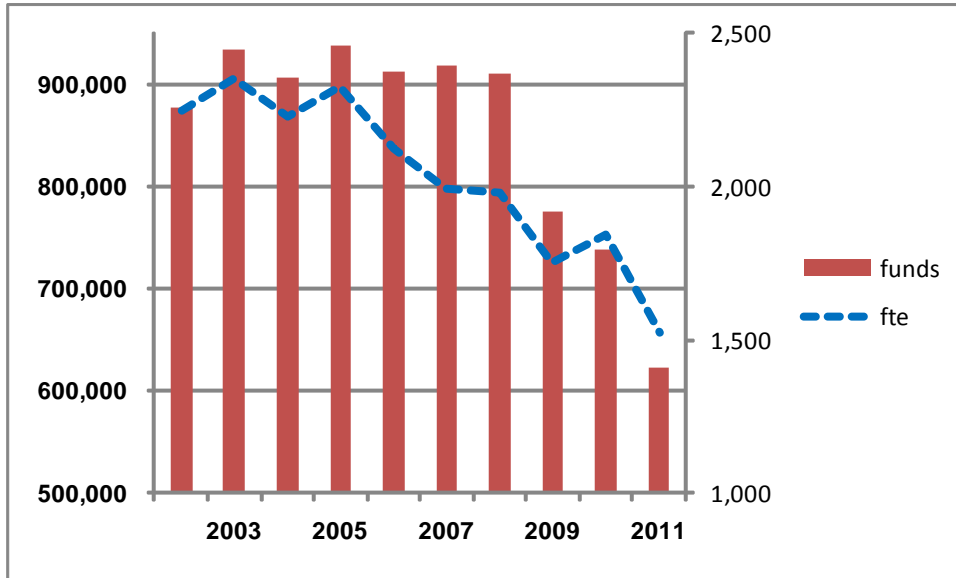
Operational Gain/Loss

FY 2009-2010

	fte	revenue	expend	over (under)
Bonifay Middle	480.72	3,287,976	2,453,420	834,556
Poplar Springs	310.82	2,125,912	2,311,703	(185,791)
Bethlehem	514.71	3,520,457	3,027,775	492,682
Ponce de Leon High	379.16	2,593,337	2,442,925	150,412
Ponce de Leon Elem	330.55	2,260,860	1,987,340	273,520
Bonifay Elem	731.39	5,002,481	3,754,532	1,247,949
Holmes Co High	456.69	3,123,618	3,142,238	(18,620)
GAP	33.00	225,710	265,326	(39,616)

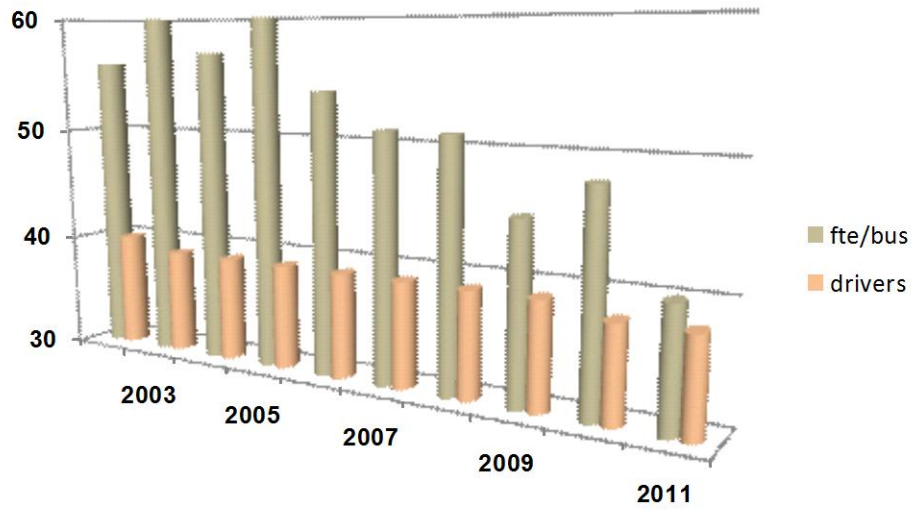


Transportation Funding
FTE and Funds Allocated
First Calculation



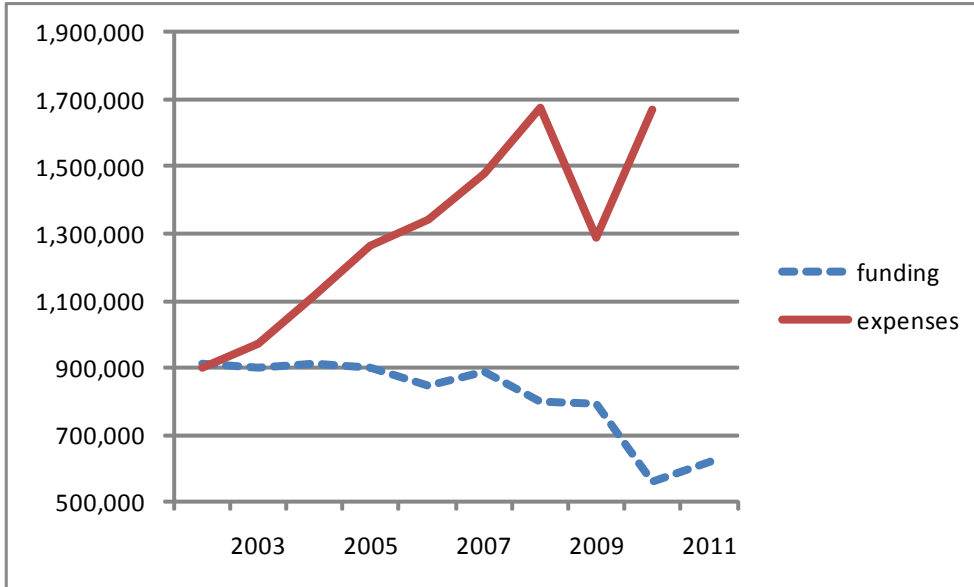
FY	FTE	Allocated Funds
2002	2,248.29	877,649
2003	2,352.41	933,777
2004	2,230.90	906,168
2005	2,322.94	938,440
2006	2,124.57	911,563
2007	1,991.16	919,066
2008	1,978.70	910,531
2009	1,754.61	774,735
2010	1,842.30	737,449
2011	1,521.37	622,501
Total Change From Highest		315,939

Transportation FTE Per Bus Driver



FY	FTE/Bus	Drivers
2002	56	40
2003	60	39
2004	57	39
2005	60	39
2006	54	39
2007	51	39
2008	51	39
2009	45	39
2010	48	38
2011	40	38

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	560,288	1,671,956
2011	622,501	771,404
Total Change	(288,264)	771,404

HOLMES COUNTY SCHOOL BOARD
 Analysis Of Budget By Project

Description	Funct	Obj	2009-10 actual	2010-11 budget
PAEC testing	5100	300	12,057	12,500
Reading Program	5100	500	5,900	5,800
Teacher In-Cty Travel	5100	300	413	500
Wilderness Institute	5100	300	204,000	210,000
Equipment	5100	600	22,137	
Substitutes	5100	700	55,918	58,000
Teachr In-Cty Travel	5200		779	
Substitutes	5200	700	6,002	8,000
Vocational Trips	5300	300	1,078	1,500
Substitutes	5300	700	6,189	7,000
Pupil - Health	6130	300	55000	55,000
Media	6200	300	5,238	5,500
Media In-Cty supplies	6200		762	1,000
Substitute	6200	700	1,722	2,000
Technology Instru Support	6400	300	658	700
Dues	7100	730	9,999	10,000
Purchased Serv	7200	300	514	600
Supplies	7200	500	185	300
Dues	7200	700	9,749	9,800
Student Records, FSU	7300	300	3,542	3,600
Fees	7300	300	176	
Substitute	7300	700	109	
Software	7500	300	17,762	18,500
Travel	7500	300	2,278	2,500
Repair & Maintenance	7500	350	2,017	2,200
Rentals	7500	360	2,494	2,600
Postage	7500	371	4,010	4,300
Supplies	7500	500	4,181	4,500
Equip	7500	600	12,462	6,000
Substitutes	7500	700	9,196	9,300
Purchased Serv	7700	300	12,644	13,000
Purchased services	7700	310	2,486	2,600
Audit and attorney	7700	310	9,530	10,000
Student Records	7700	310	29,104	31,000
Data Center	7700	310	10,222	11,000
Travel	7700	330	2,621	2,800
Copy, Stamp, etc	7700	360	7,033	7,200
Postage	7700	372	3,544	3,800
Psychological corp	7700	390	1,974	2,300
Supplies	7700	500	7,474	7,800
Misc fees	7700	700	5,952	6,200
Other	7700	700	2,346	2,600

HOLMES COUNTY SCHOOL BOARD
 Analysis Of Budget By Project

Description	Funct	Obj	2009-10 actual	2010-11 budget
Purchased Serv-drug testing	7800	310	7,579	7,800
Travel-Transport Studnts, etc	7800	300	2,639	2,900
Repair & Maintenance	7800	350	2,936	3,400
Rentals	7800	360	1,168	1,500
Energy Serv	7800	400	176,568	230,000
Supplies	7800	500	4,530	5,000
Oil	7800	540	14,572	18,000
Repair Parts	7800	550	67,466	70,000
Tires & Tubes	7800	560	28,083	30,000
Equip	7800	600	23,810	26,000
Other	7800	700	25,217	28,000
Workman's Comp	7900	240	151,396	154,000
Profess & Tech	7900	310	4,144	5,000
Liability Ins	7900	320	443,479	425,000
Repairs	7900	350	4,624	6,000
Rentals	7900	360	1,518	2,000
Telephone	7900	371	86,328	90,000
Utility-Bonifay, PDL	7900	380	158,025	168,000
PDL	7900	390	1,800	1,800
Other Purch Serv	7900	390	12,501	14,000
Energy Serv	7900	400	916,620	935,000
Supplies	7900	500	2,744	3,200
Other-Substit	7900	700	5,742	6,200
Purchased Services	8100	310	20,806	25,000
Repairs & Maintenance	8100	350	205,998	245,000
Purchased Serv (Rentals)	8100	360	17,661	20,000
Purchased Serv (Other)	8100	390	30,021	32,000
Supplies	8100	500	92,195	120,000
Equip	8100	600	7,030	10,000
Other	8100	700	150	3,000
Totals			<u>3,068,807</u>	<u>3,229,800</u>

HOLMES COUNTY SCHOOL BOARD
 Analysis Of Budget By Project
 FY 2010-11

Description	Proj No	Total Amount 2010-11
Bonifay Middle Prin Budget	12	55,147
Pop Sprg Prin Budget	31	30,221
Beth Prin Budget	41	44,936
PDLH Prin Budget	61	45,767
PDLE Prin Budget	111	48,808
Bon Ele Prin Budget	121	106,869
HCHS Prin Budget	261	45,943
GAP - Alternative Ed	9001	6,270
Salary bonus for OS teachers	1013	23,000
Instru Material (Media)	1031	15,070
Library	1032	25,000
School Accreditation	1033	5,000
Science Lab Materials	1038	4,119
Band	1060	3,000
Safe Schools	1310	20,000
Certificate Renewal	1330	1,200
Exemplary Teacher	1331	25,000
Reading - FEFP	1332	5,000
Instruction Material	1336	295,710
School Improvement	1382	136,199
Pre-K	1385	7,000
Teacher Lead	1395	41,694
WIA In School Youth	1431	25,000
Juvenile Justice	1461	1,000
Insurance Loss Replacement	1740	<u>5,000</u>
Total		<u><u>1,021,953</u></u>

