EXPENDITURES - INSTRUCTION

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
1000 110	Salaries	Teachers	8,152,390.99	8,381,878.52	(229,487.53)	Step raises
1000 110	Salaries	20 Additional Days Grant	10,000.00	10,000.00	-	Summer Remediation Program
1000 110	Salaries	National Board Certification			-	
1000 112	Salaries	PreK Teachers	-	-	-	
1000 113	Salaries	Substitutes	125,000.00	115,000.00	10,000.00	
1000 115	Salaries	Extended Day Staff (13)	66,921.80	68,266.80	(1,345.00)	
1000 117	Salaries	Extended Year Staff (18)	112,592.90	120,556.68	(7,963.78)	
1000 118	Salaries	Art, Music, PE, For. LangTchrs	828,288.00	867,275.90	(38,987.90)	
1000 140	Salaries	Paraprofessionals	632,592.26	637,151.18	(4,558.92)	(moved 1/2 media para at BPS, moved 1/2 media para at BES, will see savings in function 2220 $13,065.22)
1000 161	Salaries	Dir of Tech(1), Tech Support Specialists (2)	104,104.93	103,007.59	1,097.34	
1000 166	Salaries	Young Farmer Teacher (1)	44,251.00	51,053.02	(6,802.02)	
1000 172	Salaries	K-5 Counselors (2)	115,281.00	115,085.76	195.24	
1000 173	Salaries	6-12 Counselors (3)	162,974.00	163,230.39	(256.39)	
1000 178	Salaries	Grad.Coach (1)	58,800.00	57,871.59	928.41	
.	Total All Salaries		10,413,196.88	10,690,377.43	(277,180.55)	
1000 200	Benefits	Employer Contributions	3,118,914.68	3,373,834.23	(254,919.55)	
1000 300	Prof. & Tech. Services				-	
1000 430	Maintenance Services				-	
1000 442	Equipment Rental	Colson Copier Lease	47,400.00	47,400.00	-	
1000 443	Computer Equipment Rental				-	
1000 530	Communication				-	
1000 580	Travel		2,500.00	2,500.00	-	
1000 595	Other Purchased Services				-	
1000 610	Supplies - School Level		206,302.00	206,302.00	-	
1000 612	Computer Software				-	
1000 615	Expendable Equipment				-	
1000 641	Textbooks		234,077.57	234,077.57	-	
1000 642	Book and Periodicals				-	
1000 730	Equipment Purchase				-	
1000 734	Purchase of Computers				-	
1000 810	Dues and Fees				-	
1000 890	Other Expenditures				-	
1000	TOTAL EXPENDITURES		14,022,391.13	14,554,491.23	(532,100.10)	

EXPENDITURES - PUPIL SERVICES

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2100 146	Salaries	Extra Curricular	130,000.00	130,000.00	-	
2100 176	Salaries	Social Worker (1)	59,376.97	61,631.97	(2,255.00)	
2100 174	Salaries	Psychologist (1)	65,042.00	65,369.29	(327.29)	
2100 163	Salaries	School Nurses (4)	141,163.37	140,288.74	874.63	
TOTAL	Salaries	ALL	395,582.34	397,290.00	(1,707.66)	
2100 200	Benefits	Employer Contribution	77,780.66	88,289.48	(10,508.82)	
2100 300	Prof. & Tech. Services		85,000.00	85,000.00	-	Medicaid/PT & OT Services/Nurse Supplies
2100 430	Maintenance Services				-	
2100 442	Equipment Rental				-	
2100 443	Computer Equipment Rental				-	
2100 530	Communication				-	
2100 580	Travel		1,000.00	3,500.00	(2,500.00)	
2100 595	Other Purchased Services				-	
2100 610	Supplies		500.00	500.00	-	
2100 612	Computer Software				-	
2100 615	Expendable Equipment				-	
2100 641	Textbooks				-	
2100 642	Book and Periodicals				-	
2100 730	Equipment Purchase				-	
2100 734	Purchase of Computers				-	
2100 810	Dues and Fees		15,000.00	15,000.00	-	Powerschool Fees
2100 890	Other Expenditures				-	
2100	TOTAL EXPENDITURES		574,863.00	589,579.48	(14,716.48)	

EXPENDITURES - IMPROVEMENT OF INSTRUCTION

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2210 113	Salaries	Substitutes	14,000.00	14,000.00	-	Substitutes for Staff Development Training
2210 116	Salaries	Professional Dev Stipends			-	
2210 140	Salaries	Paraprofessional			-	
2210 190	Salaries	Instructional Coordinators	262,201.70	196,608.51	65,593.19	Vocational Dir, Curriculum Directors,
TOTAL	ALL SALARIES			210,608.51		
2210 200	Benefits	Employer Contributions	67,310.92	47,401.55	19,909.37	
2210 300	Prof. & Tech. Services				-	
2210 430	Maintenance Services				-	
2210 442	Equipment Rental	Colson Copier Lease	900.00	900.00	-	
2210 443	Computer Equipment Rental				-	
2210 530	Communication				-	
2210 580	Travel		24,100.00	24,100.00	-	
2210 595	Other Purchased Services				-	
2210 610	Supplies				-	
2210 612	Computer Software				-	
2210 615	Expendable Equipment				-	
2210 641	Textbooks				-	
2210 642	Book and Periodicals				-	
2210 730	Equipment Purchase				-	
2210 734	Purchase of Computers				-	
2210 810	Dues and Fees		25,000.00	25,000.00	-	
2210 890	Other Expenditures				-	
2210	TOTAL EXPENDITURES		393,512.62	308,010.06	85,502.56	Staff Development Allotment = $64,000

EXPENDITURES - MEDIA

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2220 140	Salaries	Media Paraprofessionals (4)	50,592.61	36,996.65	13,595.96	(Moved $13,065.22, paras to instruction)
2220 165	Salaries	Media Specialists (4)	238,724.55	241,342.20	(2,617.65)	
TOTAL	All Salaries			278,338.85		
2220 200	Benefits	Employer Contributions	90,615.00	77,904.17	12,710.83	
2220 300	Prof. & Tech. Services				-	
2220 430	Maintenance Services		750.00	750.00	-	
2220 442	Equipment Rental				-	
2220 443	Computer Equipment Rental				-	
2220 530	Communication				-	
2220 580	Travel				-	
2220 595	Other Purchased Services				-	
2220 610	Supplies				-	
2220 612	Computer Software				-	
2220 615	Expendable Equipment				-	
2220 641	Textbooks				-	
2220 642	Book and Periodicals		28,440.00	28,440.00	-	
2220 730	Equipment Purchase				-	
2220 734	Purchase of Computers				-	
2220 810	Dues and Fees		9,050.33	9,050.33	-	Destiny software maint. Fees for all schools
2220 890	Other Expenditures		6,200.00	6,200.00	-	Support Local Library
2220	TOTAL EXPENDITURES		424,372.49	400,683.35	23,689.14	

EXPENDITURES - ADMINISTRATION

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2300 120	Salaries	Superintendent	111,123.60	110,074.89	1,048.71	
2300 142	Salaries	Clerical	39,205.03	59,444.07	(20,239.04)	
2300 190	Salaries	Asst Supt/SPED Dir/ 1/2 Finance Dir	171,512.66	170,004.50	1,508.16	
2300 191	Salaries	Other Administrative			-	
2300 111	Salaries	Board Member Per Diem	-	5,600.00	(5,600.00)	(12 monthly meetings, plus 4 called meetings)
TOTAL	All Salaries			345,123.46		
2300 200	Benefits	Employer Contributions	73,132.74	91,989.15	(18,856.41)	
2300 300	Prof. & Tech. Services		35,000.00	40,000.00	(5,000.00)	added $5,000 for Superintedent search
2300 430	Maintenance Services				-	
2300 442	Equipment Rental	Colson Copier Lease	900.00	900.00	-	
2300 520	Insurance	Driver's Ed. Vehicle			-	
2300 530	Communication	Telephone, Postage, Adts	52,000.00	45,890.00	6,110.00	
2300 580	Travel		2,000.00	1,000.00	1,000.00	
2300 595	Other Purchased Services				-	
2300 610	Supplies		8,000.00	8,000.00	-	
2300 612	Computer Software				-	
2300 615	Expendable Equipment				-	
2300 641	Textbooks				-	
2300 642	Book and Periodicals				-	
2300 730	Equipment Purchase				-	
2300 734	Purchase of Computers				-	
2300 810	Dues and Fees		20,000.00	20,000.00	-	
2300 890	Other Expenditures				-	
					-	
2300	TOTAL EXPENDITURES		512,874.03	552,902.61	(40,028.58)	

EXPENDITURES - SCHOOL ADMINISTRATION

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2400 130	Salaries	Principals (5) includes Alt Sch.	389,669.78	382,137.94	7,531.84	
2400 131	Salaries	Asst. Principals (4)	282,807.10	294,720.49	(11,913.39)	
2400 142	Salaries	Clerical	272,560.27	230,127.66	42,432.61	
2400 190	Salaries	Department Head Supp.	6,300.00	6,300.00	-	
TOTAL	All Salaries			913,286.09		
2400 200	Benefits	Employer Contributions	235,135.84	243,775.23	(8,639.39)	
2400 300	Prof. & Tech. Services				-	
2400 430	Maintenance Services				-	
2400 442	Equipment Rental	Colson Copier Lease	3,600.00	3,600.00	-	
2400 443	Computer Equipment Rental				-	
2400 530	Communication	Telephone, Postage, Ads	20,000.00	14,066.00	5,934.00	
2400 580	Travel		250.00	250.00	-	
2400 595	Other Purchased Services				-	
2400 610	Supplies		15,000.00	15,000.00	-	
2400 612	Computer Software				-	
2400 615	Expendable Equipment				-	
2400 641	Textbooks				-	
2400 642	Book and Periodicals				-	
2400 730	Equipment Purchase				-	
2400 734	Purchase of Computers				-	
2400 810	Dues and Fees		2,400.00	2,400.00	-	GA & SACS Accreditation
2400 890	Other Expenditures				-	
2400	TOTAL EXPENDITURES		1,227,722.99	1,192,377.32	35,345.67	

EXPENDITURES - BUSINESS SERVICES

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2500 142	Salaries	Clerical	80,543.29	84,362.46	(3,819.17)	
2500 190	Salaries	1/2 Finance Director	26,143.25	25,798.82	344.43	
TOTAL	All Salaries			110,161.28		
2500 200	Benefits	Employer Contributions	27,734.41	30,846.87	(3,112.46)	
2500 300	Prof. & Tech. Services		4,700.00	7,200.00	(2,500.00)	
2500 430	Maintenance Services		500.00	500.00	-	
2500 442	Equipment Rental	Colson Copier Lease	900.00	900.00	-	
2500 520	Insurance		21,573.00	23,573.00	(2,000.00)	
2500 530	Communication				-	
2500 580	Travel		1,500.00	1,500.00	-	
2500 595	Other Purchased Services				-	
2500 610	Supplies		5,000.00	5,000.00	-	
2500 612	Computer Software				-	
2500 615	Expendable Equipment				-	
2500 641	Textbooks				-	
2500 642	Book and Periodicals				-	
2500 730	Equipment Purchase				-	
2500 734	Purchase of Computers		1,500.00	1,500.00	-	
2500 810	Dues and Fees		1,000.00	1,000.00	-	
2500 890	Other Expenditures				-	
2500	TOTAL EXPENDITURES		171,093.95	182,181.15	(11,087.20)	

EXPENDITURES - MAINTENANCE SERVICES

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2600 181	Salaries	Maintenance Men	145,714.11	148,800.11	(3,086.00)	
2600 186	Salaries	Custodial			-	
2600 190	Salaries	Maintenance Director	40,400.00	39,884.27	515.73	
TOTAL	All Salaries			188,684.38		
2600 200	Benefits	Employer Contributions	37,178.47	58,175.28	(20,996.81)	
2600 300	Prof. & Tech. Services		479,635.00	479,635.00	-	
2600 410	Utilities	Water, Sewer	158,000.00	162,000.00	(4,000.00)	
2600 430	Maintenance Services		25,000.00	25,000.00	-	
2600 442	Equipment Rental	Airgas, Aramark	2,250.00	2,250.00	-	
2600 520	Insurance		37,084.00	43,084.00	(6,000.00)	
2600 530	Communication	Telephone, Postage, Ads	1,450.00	1,450.00	-	
2600 580	Travel		3,500.00	3,500.00	-	Travel Expenses for Energy Conferences
2600 595	Other Purchased Services		55,082.00	59,582.00	(4,500.00)	
2600 610	Supplies		114,355.00	114,355.00	-	
2600 612	Computer Software		1,200.00	1,200.00	-	Yearly Fee for Software for Energy program
2600 615	Expendable Equipment		6,500.00	6,500.00	-	
2600 620	Energy		330,000.00	340,000.00	(10,000.00)	
2600 642	Book and Periodicals				-	
2600 730	Equipment Purchase				-	
2600 734	Purchase of Computers				-	
2600 810	Dues and Fees		70,800.00	70,800.00	-	Fees for Energy program
2600 890	Other Expenditures				-	
2600	TOTAL EXPENDITURES		1,508,148.58	1,556,215.66	(48,067.08)	

EXPENDITURES - TECHNOLOGY

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2600 300	Prof. & Tech. Services		37,500.00	37,945.00	(445.00)	
2600 430	Maintenance Services				-	
2600 442	Equipment Rental				-	
2600 520	Insurance				-	
2600 530	Communication			36,000.00	(36,000.00)	($3,000 monthly windstream internet access)
2600 580	Travel				-	
2600 595	Other Purchased Services			64,200.00	(64,200.00)	$60,000 to start phasing in wireless, moved to $30,000
2600 610	Supplies				-	
2600 611	Technology Supplies		15,000.00	15,000.00	-	
2600 612	Computer Software				-	
2600 616	Expendable Comp Equip		68,275.80	-	68,275.80	
2600 615	Expendable Equipment		-	-	-	
2600 642	Book and Periodicals				-	
2600 730	Equipment Purchase				-	
2600 734	Purchase of Computers		150,636.44	93,808.34	56,828.10	3 YR 200 comp lease $58,231.58, if cut to 3 YR 100 comp lease $29,116, savings of $29,115.58
2600 810	Dues and Fees		32,827.22	10,000.00	22,827.22	Powerschool hosting fees
2600 890	Other Expenditures				-	
2600	TOTAL EXPENDITURES		304,239.46	256,953.34	47,286.12	

EXPENDITURES - TRANSPORTATION SERVICES

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2700 142	Salaries	Clerical			-	
2700 114	Salaries	Substitutes	12,000.00	12,000.00	-	
2700 180	Salaries	Field Trips	-	-	-	
2700 180	Salaries	Bus Drivers	376,122.56	371,541.62	4,580.94	
2700 181	Salaries	Mechanics (2) & Bus Monitors	88,450.59	82,587.75	5,862.84	
2700 190	Salaries	Transportation Director	36,360.00	35,885.73	474.27	
TOTAL	All salaries			502,015.10		
2700 200	Benefits	Employer Contributions	177,059.46	201,714.39	(24,654.93)	
2700 300	Prof. & Tech. Services		4,000.00	4,000.00	-	
2700 332	Services	Drug & Alcohol Testing	5,800.00	5,800.00	-	
2700 334	Services	Bus Driver Physicals	2,000.00	2,000.00	-	
2700 430	Maintenance Services		3,800.00	3,800.00	-	
2700 442	Equipment Rental	Colson Copier Lease	900.00	900.00	-	
2700 520	Insurance		62,577.00	68,577.00	(6,000.00)	
2700 530	Communication	Telephone, Postage, Adts	2,000.00	2,000.00	-	
2700 580	Travel				-	
2700 595	Other Purchased Services				-	
2700 610	Supplies		120,000.00	120,000.00	-	
2700 612	Computer Software				-	
2700 615	Expendable Equipment				-	
2700 620	Energy	Fuel	392,134.00	362,818.00	29,316.00	
2700 642	Book and Periodicals				-	
2700 732	Purchase/Lease of Buses		55,000.00	29,000.00	26,000.00	One bus leases
2700 734	Purchase of Computers				-	
2700 810	Dues and Fees				-	
2700 890	Other Expenditures				-	
2700	TOTAL EXPENDITURES		1,338,203.61	1,302,624.49	35,579.12	

EXPENDITURES - CENTRAL SUPPORT SERVICES

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2800 142	Salaries	Clerical - FTE Coordinator	31,781.20	31,366.66	414.54	
2800 190	Salaries	Personnel Director	88,374.25	88,788.78	(414.53)	
TOTAL	ALL Salaries			120,155.44		
2800 200	Benefits	Employer Contributions	29,472.74	21,478.00	7,994.74	
2800 300	Prof. & Tech. Services				-	
2800 430	Maintenance Services				-	
2800 442	Equipment Rental				-	
2800 443	Computer Equipment Rental				-	
2800 530	Communication				-	
2800 580	Travel		750.00	750.00	-	
2800 595	Other Purchased Services				-	
2800 610	Supplies		9,000.00	9,000.00	-	
2800 612	Computer Software				-	
2800 615	Expendable Equipment				-	
2800 641	Textbooks				-	
2800 642	Book and Periodicals				-	
2800 730	Equipment Purchase				-	
2800 734	Purchase of Computers				-	
2800 810	Dues and Fees			8,000.00	(8,000.00)	Fingerprints
2800 890	Other Expenditures				-	
2800	TOTAL EXPENDITURES		159,378.19	159,383.44	(5.25)	

EXPENDITURES - OTHER SUPPORT SERVICES

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
2900 300	Prof. & Tech. Services		30,000.00	30,000.00	-	Salary for Resource Officer
2900 810	Dues and Fees		12,000.00	12,000.00	-	
2900 890	Other Expenditures				-	
2900	TOTAL EXPENDITURES		42,000.00	42,000.00	-	
5000 930	Contingency for Bldg Fund				-	

EXPENDITURES - CHARTER SCHOOL (FUND 599)

ACCT NO.	Area	Description	FY12	FY13	Difference	Rationale
1000 110	Salaries	Teachers	218,165.14	183,988.00	34,177.14	
1000 115	Extended Day Salaries			22,680.30	(22,680.30)	
1000 178	Salaries		56,086.46	-	56,086.46	
1000 200	Benefits		85,060.23	57,280.00	27,780.23	
1000 610	Supplies		5,000.00	10,000.00	(5,000.00)	
1000 810	Dues and Fees		-	-	-	
2300 880	Indirect Costs			8,167.00	(8,167.00)	
2400 130	Principal	Principal	86,174.40	86,174.40	-	
2400 131	Asst Principal			49,465.40	(49,465.40)	
2400 142	Salaries	Data Clerk	19,266.54	19,473.51	(206.97)	
2400 191	Salaries	Department Head	300.00	-	300.00	
2400 200	Benefits		26,910.83	42,532.38	(15,621.55)	
				-	-	Based on estimates, Charter Revenue will be approx $548,134.82
2400 610	Supplies			5,000.00	(5,000.00)	
2400 810	Dues and Fees		600.00	600.00	-	GA & SACS Accreditation
2600 610	Maint. Supplies			4,000.00	(4,000.00)	
2600 610	Tech Supplies			28,384.00	(28,384.00)	
2700 610	Trans. Supplies			4,073.83	(4,073.83)	
2700 620	Trans. Fuel			26,316.00	(26,316.00)	
	TOTAL EXPENDITURES		497,563.60	548,134.82	(50,571.22)	
ALL	TOTAL EXPENDITURES		21,176,363.65	21,645,536.95	(469,173.30)	

(404,559.65) **(929,488.53)**

LOCAL REVENUES

ACCT NO.	AREA	FY12	FY13	Difference	Rationale
1110	Advalorem Taxes	4,125,000.00	4,125,000.00	-	
1130	Local Option Sales Tax				
1170	Appropriation from City or County			-	
1190	Other Taxes	8,000.00	11,500.00	3,500.00	
1500	Earnings on Investment of Deposits	65,000.00	60,000.00	(5,000.00)	
1990	Federal Indirect Cost Reimbursement	78,148.00	83,167.00	5,019.00	Charter Indirect costs $8,167
1995	Other Local Revenues	126,725.00	175,376.42	48,651.42	E-RATE $25,000, Medicaid $85,000, FCC License $26,400, BOE's & RESA $38,976.42
1000	TOTAL REVENUES (LOCAL)	4,402,873.00	4,455,043.42	52,170.42	

STATE REVENUES

ACCT NO.	Area	K-5 Counselors (2)	FY13	Difference	Rationale
3120	Total QBE Formula Earnings	16,951,443.00	17,132,856.00	181,413.00	
3125	Total State Categorical Grants	562,148.00	548,206.00	(13,942.00)	Nursing, Transportation estimate
3140	QBE Less Local 5 Mills	(1,442,579.00)	(1,525,499.00)	(82,920.00)	
	Amended Formula Adjustment	(2,348,586.00)	(2,331,731.00)	16,855.00	"Austerity"
3200	Equalization	2,046,454.00	2,245,278.00	198,824.00	
	Educational Job Funds FY11	408,156.00		(408,156.00)	
	Stabilization Funds ARRA (Fed)	-	-	-	
3800	Other Grants from Georgia Department of Education (State Funds Only)	191,895.00	191,895.00	-	Vocational Grants, PreSchool Grant
3995	Funds from Other State Agencies			-	
3000	TOTAL REVENUES (STATE)	16,368,931.00	16,261,005.00	(107,926.00)	
	TOTAL ALL REVENUES	20,771,804.00	20,716,048.42	(55,755.58)	

20,771,804.00 20,716,048.42