Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County	
FUND	100	General Fund	
ACCOUNT		DESCRIPTION	AMOUNT
1000-110.00		TEACHERS	2,676,738.00
1000-113.00		SUBSTITUTE	31,500.00
1000-114.00		SUBSTITUTE	1,500.00
1000-115.00		EXTENDED DAY - TEACHERS	32,235.00
1000-117.00		EXTENDED YEAR	5,287.00
1000-140.00		AIDES AND PARAPROFESSIONALS	176,623.00
1000-172.00		ELEMENTARY COUNSELOR	90,804.00
1000-210.00		STATE HEALTH INSURANCE	745,727.00
1000-220.00		FICA	58,929.00
1000-230.00		TEACHERS RETIREMENT SYSTEM	419,632.34
1000-260.00		WORKMEN COMPENSATION	19,940.00
1000-290.00		OTHER EMPLOYEE BENEFITS	27,403.00
1000-430.00		REPAIR AND MAINTENANCE SERVICES	1,500.00
1000-580.00		TRAVEL - EMPLOYEES	4,720.00
1000-610.00		SUPPLIES	71,200.00
1000-615.00		EXPENDABLE EQUIPMENT	5,500.00
00-616.00		EXPENDABLE COMPUTER EQUIPMENT	5,000.00
1000-641.00		TEXTBOOKS	57,500.00
1000-810.00		DUES AND FEES	2,720.00
1000-890.00		OTHER EXPENDITURES	1,300.00
1000.000.00		**TOTAL EXPENDITURES INSTRUCTION**	**4,435,758.34**
2100-146.00		ATHLETICS PERSONNEL	79,000.00
2100-163.00		SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	36,580.00
2100-171.00		TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI	107,322.00
2100-190.00		OTHER MANAGEMENT PERSONNEL	42,809.00
2100-210.00		STATE HEALTH INSURANCE	21,844.00
2100-220.00		FICA	2,848.00
2100-230.00		TEACHERS RETIREMENT SYSTEM	14,596.00
2100-260.00		WORKMEN COMPENSATION	990.00
2100-290.00		OTHER EMPLOYEE BENEFITS	1,143.00
2100-610.00		SUPPLIES	1,500.00
2100.000.00		**TOTAL EXPENDITURES PUPIL SERVICES**	**308,632.00**
2210-190.00		OTHER MANAGEMENT PERSONNEL	16,782.00
2210-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	2,500.00
2210-580.00		TRAVEL - EMPLOYEES	7,500.00
2210-610.00		SUPPLIES	6,191.00
2210-810.00		DUES AND FEES	4,998.00
2210.000.00		**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**37,971.00**
2220-140.00		AIDES AND PARAPROFESSIONALS	19,953.00
2220-165.00		LIBRARIAN/MEDIA SPECIALIST	102,713.00
20-210.00		STATE HEALTH INSURANCE	22,392.00
2220-220.00		FICA	1,823.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County	
FUND	100	General Fund	
ACCOUNT		DESCRIPTION	AMOUNT
2220-230.00		TEACHERS RETIREMENT SYSTEM	12,152.00
2220-260.00		WORKMEN COMPENSATION	668.00
2220-290.00		OTHER EMPLOYEE BENEFITS	972.00
2220-610.00		SUPPLIES	6,000.00
2220.000.00		**TOTAL EXPENDITURES MEDIA SERVICES**	**166,673.00**
2300-111.00		SCHOOL BOARD MEMBERS SALARIES	16,000.00
2300-120.00		SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR	107,645.00
2300-210.00		STATE HEALTH INSURANCE	65,000.00
2300-220.00		FICA	1,800.00
2300-230.00		TEACHERS RETIREMENT SYSTEM	14,000.00
2300-250.00		UNEMPLOYMENT COMPENSATION	20,000.00
2300-260.00		WORKMEN COMPENSATION	560.00
2300-290.00		OTHER EMPLOYEE BENEFITS	600.00
2300-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	2,500.00
2300-530.00		COMMUNICATION	6,500.00
?300-580.00		TRAVEL - EMPLOYEES	3,000.00
.00-610.00		SUPPLIES	6,000.00
2300-730.00		PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	1,000.00
2300-890.00		OTHER EXPENDITURES	15,000.00
2300.000.00		**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**259,605.00**
2400-113.00		SUBSTITUTE	76,388.00
2400-131.00		ASSISTANT PRINCIPAL	69,852.00
2400-142.00		SALARY OF CLERICAL STAFF	125,218.00
2400-190.00		OTHER MANAGEMENT PERSONNEL	75,806.00
2400-210.00		STATE HEALTH INSURANCE	61,046.00
2400-220.00		FICA	5,022.00
2400-230.00		TEACHERS RETIREMENT SYSTEM	35,606.00
2400-260.00		WORKMEN COMPENSATION	1,836.00
2400-290.00		OTHER EMPLOYEE BENEFITS	2,250.00
2400-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	53,000.00
2400-580.00		TRAVEL - EMPLOYEES	3,500.00
2400-610.00		SUPPLIES	5,500.00
2400-615.00		EXPENDABLE EQUIPMENT	700.00
2400-810.00		DUES AND FEES	2,700.00
2400-890.00		OTHER EXPENDITURES	200.00
2400.000.00		**TOTAL EXPENDITURES SCHOOL ADMINISTRATION**	**518,624.00**
2500-190.00		OTHER MANAGEMENT PERSONNEL	199,652.00
2500-210.00		STATE HEALTH INSURANCE	8,863.00
2500-220.00		FICA	2,895.00
?500-230.00		TEACHERS RETIREMENT SYSTEM	20,524.00
00-260.00		WORKMEN COMPENSATION	1,500.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
2500-290.00	OTHER EMPLOYEE BENEFITS	1,400.00
2500-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	16,000.00
2500-580.00	TRAVEL - EMPLOYEES	6,000.00
2500-610.00	SUPPLIES	5,160.00
2500-611.00	SUPPLIES - TECHNOLOGY RELATED	500.00
2500-616.00	EXPENDABLE COMPUTER EQUIPMENT	841.00
2500-810.00	DUES AND FEES	30,000.00
2500.000.00	**TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS**	**293,335.00**
2600-186.00	CUSTODIAL PERSONNEL	171,476.00
2600-210.00	STATE HEALTH INSURANCE	14,772.00
2600-220.00	FICA	7,415.00
2600-230.00	TEACHERS RETIREMENT SYSTEM	7,737.00
2600-260.00	WORKMEN COMPENSATION	6,516.00
2600-290.00	OTHER EMPLOYEE BENEFITS	1,950.00
2600-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	400.00
2600-410.00	WATER, SEWER AND CLEANING SERVICES	7,200.00
.00-430.00	REPAIR AND MAINTENANCE SERVICES	78,134.00
2600-441.00	RENTAL OF LAND OR BUILDINGS	200.00
2600-444.00	OTHER RENTALS	29,000.00
2600-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	29,000.00
2600-530.00	COMMUNICATION	27,500.00
2600-610.00	SUPPLIES	100,000.00
2600-620.00	ENERGY	250,000.00
2600-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	5,000.00
2600-810.00	DUES AND FEES	200.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**736,500.00**
2700-114.00	SUBSTITUTE	10,000.00
2700-180.00	BUS DRIVERS	174,894.00
2700-181.00	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT	73,006.00
2700-210.00	STATE HEALTH INSURANCE	41,362.00
2700-220.00	FICA	14,375.00
2700-230.00	TEACHERS RETIREMENT SYSTEM	6,404.00
2700-260.00	WORKMEN COMPENSATION	9,059.00
2700-290.00	OTHER EMPLOYEE BENEFITS	4,200.00
2700-430.00	REPAIR AND MAINTENANCE SERVICES	8,000.00
2700-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	30,000.00
2700-610.00	SUPPLIES	55,000.00
2700-620.00	ENERGY	185,000.00
2700-890.00	OTHER EXPENDITURES	10,000.00
2700.000.00	**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**621,300.00**
00-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	25,750.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County	
FUND	100	General Fund	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
2900.000.00		**TOTAL EXPENDITURES OTHER SUPPORT SERVICES**	**25,750.00**
5000-930.00		OPERATING TRANSFERS TO OTHER FUNDS	162,638.00
5000.000.00		**TOTAL EXPENDITURES OTHER OUTLAYS**	**162,638.00**
7000-000.00		**TOTAL EXPENDITURES & OTHER USES**	**7,566,786.34**
0004-000.00		END OF FISCAL YEAR FUND EQUITY	1,385,378.86
9000-000.00		**TOTAL DEBITS**	**8,952,165.20**
1110		AD VALOREM TAXES	1,940,660.00
1121		OTHER SALES TAXES	13,000.00
1500		INVESTMENT INCOME	2,400.00
1995		OTHER LOCAL REVENUES	20,000.00
1000		**TOTAL REVENUES (LOCAL)**	**1,976,060.00**
'20		TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS)	4,768,609.00
3125		TOTAL STATE CATEGORICAL GRANTS	241,441.00
3140		QBE CONTRA ACCOUNT (DEBIT)	-551,395.00
3200		EQUALIZATION (PARITY)	571,516.00
3800		OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION	33,731.00
3000		**TOTAL REVENUES (STATE)**	**5,063,902.00**
4520		OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	42,263.00
4000		**TOTAL REVENUES (FEDERAL)**	**42,263.00**
8000		**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**7,082,225.00**
0001		CURRENT FY BEGINNING FUND EQUITY	1,869,542.29
0002		ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	397.91
9000		**TOTAL CREDITS**	**8,952,165.20**

DEBITS-CREDITS		
9000	TOTAL CREDITS	8,952,165.20
9000-000.00	TOTAL DEBITS	8,952,165.20

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	200	Debt Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS	41,550.00
5000.000.00	**TOTAL EXPENDITURES OTHER OUTLAYS**	**41,550.00**
5100-830.00	INTEREST	41,550.00
5100.000.00	**TOTAL EXPENDITURES DEBT SERVICE**	**41,550.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**83,100.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-41,527.09
9000-000.00	**TOTAL DEBITS**	**41,572.91**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	41,550.00
5000	**TOTAL OTHER SOURCES**	**41,550.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**41,550.00**
0001	CURRENT FY BEGINNING FUND EQUITY	22.91
02	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**41,572.91**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**41,572.91**
9000-000.00	**TOTAL DEBITS**	**41,572.91**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County	
FUND	300	Capital Projects Fund	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
0004-000.00		END OF FISCAL YEAR FUND EQUITY	2,681,980.47
9000-000.00		**TOTAL DEBITS**	**2,681,980.47**
1130		SPECIAL PURPOSE LOCAL OPTION SALES TAX	360,000.00
1500		INVESTMENT INCOME	2,020.00
1000		**TOTAL REVENUES (LOCAL)**	**362,020.00**
3600		CAPITAL OUTLAY GRANTS	417,030.00
3000		**TOTAL REVENUES (STATE)**	**417,030.00**
8000		**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**779,050.00**
0001		CURRENT FY BEGINNING FUND EQUITY	1,902,930.47
0002		ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000		**TOTAL CREDITS**	**2,681,980.47**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**2,681,980.47**
9000-000.00	**TOTAL DEBITS**	**2,681,980.47**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	402	Title I

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	440,084.00
1000-113.00	SUBSTITUTE	500.00
1000-210.00	STATE HEALTH INSURANCE	30,000.00
1000-220.00	FICA	2,900.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	18,000.00
1000-260.00	WORKMEN COMPENSATION	1,500.00
1000-290.00	OTHER EMPLOYEE BENEFITS	900.00
1000-610.00	SUPPLIES	2,486.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**496,370.00**
2210-190.00	OTHER MANAGEMENT PERSONNEL	25,647.00
2210-210.00	STATE HEALTH INSURANCE	6,509.00
2210-220.00	FICA	430.00
2210-230.00	TEACHERS RETIREMENT SYSTEM	3,048.00
2210-260.00	WORKMEN COMPENSATION	158.00
2210-290.00	OTHER EMPLOYEE BENEFITS	121.00
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	5,070.00
!10.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**40,983.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	922.00
2300-880.00	FEDERAL INDIRECT COST CHARGES	15,511.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**16,433.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**553,786.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	32,710.45
9000-000.00	**TOTAL DEBITS**	**586,496.45**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	553,785.00
4000	**TOTAL REVENUES (FEDERAL)**	**553,785.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**553,785.00**
0001	CURRENT FY BEGINNING FUND EQUITY	32,711.45
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**586,496.45**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	402	Title I

ACCOUNT	DESCRIPTION	AMOUNT
DEBITS-CREDITS		
9000	TOTAL CREDITS	586,496.45
9000-000.00	TOTAL DEBITS	586,496.45

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	404	Special Education

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	7,412.00
1000-114.00	SUBSTITUTE	5,000.00
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	3,985.00
1000-610.00	SUPPLIES	36,583.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**52,980.00**
2100-174.00	SCHOOL PSYCHOLOGIST	42,187.00
2100-210.00	STATE HEALTH INSURANCE	7,819.00
2100-220.00	FICA	612.00
2100-230.00	TEACHERS RETIREMENT SYSTEM	4,337.00
2100-260.00	WORKMEN COMPENSATION	223.00
2100-290.00	OTHER EMPLOYEE BENEFITS	162.00
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	28,905.00
2100.000.00	**TOTAL EXPENDITURES PUPIL SERVICES**	**84,245.00**
2210-580.00	TRAVEL - EMPLOYEES	1,000.00
2210-810.00	DUES AND FEES	2,500.00
?10.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**3,500.00**
2300-142.00	SALARY OF CLERICAL STAFF	7,263.00
2300-190.00	OTHER MANAGEMENT PERSONNEL	35,307.00
2300-210.00	STATE HEALTH INSURANCE	7,611.00
2300-220.00	FICA	733.00
2300-230.00	TEACHERS RETIREMENT SYSTEM	3,488.00
2300-260.00	WORKMEN COMPENSATION	341.00
2300-290.00	OTHER EMPLOYEE BENEFITS	81.00
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	200.00
2300-880.00	FEDERAL INDIRECT COST CHARGES	7,264.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**62,288.00**
2700-180.00	BUS DRIVERS	15,000.00
2700.000.00	**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**15,000.00**
2800-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300.00
2800.000.00	**TOTAL EXPENDITURES SUPPORT SERVICES - CENTRAL**	**300.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**218,313.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	52,966.08
9000-000.00	**TOTAL DEBITS**	**271,279.08**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	218,373.00
4000	**TOTAL REVENUES (FEDERAL)**	**218,373.00**
.00	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**218,373.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	404	Special Education

ACCOUNT	DESCRIPTION	AMOUNT
0001	CURRENT FY BEGINNING FUND EQUITY	52,906.08
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	TOTAL CREDITS	271,279.08

DEBITS-CREDITS		
9000	TOTAL CREDITS	271,279.08
9000-000.00	TOTAL DEBITS	271,279.08

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	406	Vocational Education-Federal Funded

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**0.00**
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**0.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**0.00**
9000-000.00	**TOTAL DEBITS**	**0.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	408	Title Vi

ACCOUNT	DESCRIPTION	AMOUNT
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	60.00
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	24,900.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**24,960.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**24,960.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**24,960.00**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	24,960.00
4000	**TOTAL REVENUES (FEDERAL)**	**24,960.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**24,960.00**
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**24,960.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**24,960.00**
9000-000.00	**TOTAL DEBITS**	**24,960.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	414	Title II

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	59,882.00
1000-210.00	STATE HEALTH INSURANCE	9,802.00
1000-220.00	FICA	300.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	3,180.00
1000-260.00	WORKMEN COMPENSATION	109.00
1000-290.00	OTHER EMPLOYEE BENEFITS	204.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**73,477.00**
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	12,267.00
2210-610.00	SUPPLIES	8,000.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**20,267.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	99.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**99.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**93,843.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	5,404.54
9000-000.00	**TOTAL DEBITS**	**99,247.54**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	93,952.00
4000	**TOTAL REVENUES (FEDERAL)**	**93,952.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**93,952.00**
0001	CURRENT FY BEGINNING FUND EQUITY	5,295.54
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**99,247.54**

DEBITS-CREDITS		
9000	TOTAL CREDITS	99,247.54
9000-000.00	TOTAL DEBITS	99,247.54

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County	
FUND	462	TITLE IV	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
0004-000.00		END OF FISCAL YEAR FUND EQUITY	-69.47
9000-000.00		**TOTAL DEBITS**	**-69.47**
0001		CURRENT FY BEGINNING FUND EQUITY	-69.47
0002		ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000		**TOTAL CREDITS**	**-69.47**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**-69.47**
9000-000.00	**TOTAL DEBITS**	**-69.47**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	500	Principal Accounts-Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	58,572.18
9000-000.00	**TOTAL DEBITS**	**58,572.18**
0001	CURRENT FY BEGINNING FUND EQUITY	58,572.18
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**58,572.18**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**58,572.18**
9000-000.00	**TOTAL DEBITS**	**58,572.18**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	536	Family Connection

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**0.00**
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**0.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**0.00**
9000-000.00	**TOTAL DEBITS**	**0.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County	
FUND	560	Pre-Kindergarten (Lottery)	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
1000-110.00		TEACHERS	127,658.00
1000-113.00		SUBSTITUTE	2,000.00
1000-114.00		SUBSTITUTE	2,000.00
1000-140.00		AIDES AND PARAPROFESSIONALS	39,905.00
1000-210.00		STATE HEALTH INSURANCE	42,011.00
1000-220.00		FICA	3,472.00
1000-230.00		TEACHERS RETIREMENT SYSTEM	20,324.00
1000-260.00		WORKMEN COMPENSATION	1,242.00
1000-290.00		OTHER EMPLOYEE BENEFITS	1,944.00
1000-610.00		SUPPLIES	5,829.00
1000.000.00		**TOTAL EXPENDITURES INSTRUCTION**	**246,385.00**
2100-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	12.00
2100-580.00		TRAVEL - EMPLOYEES	75.00
2100-610.00		SUPPLIES	1,500.00
2100.000.00		**TOTAL EXPENDITURES PUPIL SERVICES**	**1,587.00**
?10-810.00		DUES AND FEES	800.00
210.000.00		**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**800.00**
2500-191.00		OTHER ADMINISTRATIVE PERSONNEL	19,248.00
2500-210.00		STATE HEALTH INSURANCE	1,000.00
2500-220.00		FICA	34.00
2500-230.00		TEACHERS RETIREMENT SYSTEM	1,500.00
2500-260.00		WORKMEN COMPENSATION	114.00
2500-290.00		OTHER EMPLOYEE BENEFITS	182.00
2500.000.00		**TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS**	**22,078.00**
2600-610.00		SUPPLIES	4,400.00
2600.000.00		**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**4,400.00**
2700-190.00		OTHER MANAGEMENT PERSONNEL	100.00
2700-620.00		ENERGY	55.00
2700.000.00		**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**155.00**
3100-630.00		PURCHASED FOOD	80.00
3100.000.00		**TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM**	**80.00**
7000-000.00		**TOTAL EXPENDITURES & OTHER USES**	**275,485.00**
0004-000.00		END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00		**TOTAL DEBITS**	**275,485.00**
?400		GRANTS FROM PRE-K LOTTERY	275,485.00
,00		**TOTAL REVENUES (STATE)**	**275,485.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	560	Pre-Kindergarten (Lottery)

ACCOUNT	DESCRIPTION	AMOUNT
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	275,485.00
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	TOTAL CREDITS	275,485.00

DEBITS-CREDITS		
9000	TOTAL CREDITS	275,485.00
9000-000.00	TOTAL DEBITS	275,485.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	580	All Other Special Revenue/Other Systems Or Organizations(For Lua Use)

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	70,729.00
1000-140.00	AIDES AND PARAPROFESSIONALS	29,064.00
1000-210.00	STATE HEALTH INSURANCE	19,211.00
1000-220.00	FICA	1,450.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	10,280.00
1000-260.00	WORKMEN COMPENSATION	530.00
1000-290.00	OTHER EMPLOYEE BENEFITS	1,125.00
1000-610.00	SUPPLIES	5,000.00
1000-612.00	COMPUTER SOFTWARE	18,000.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**155,389.00**
2400-142.00	SALARY OF CLERICAL STAFF	17,486.00
2400-191.00	OTHER ADMINISTRATIVE PERSONNEL	74,852.00
2400-210.00	STATE HEALTH INSURANCE	16,827.00
2400-220.00	FICA	1,339.00
2400-230.00	TEACHERS RETIREMENT SYSTEM	9,492.00
[illegible]00-260.00	WORKMEN COMPENSATION	489.00
[illegible]00-290.00	OTHER EMPLOYEE BENEFITS	600.00
2400-610.00	SUPPLIES	3,000.00
2400-810.00	DUES AND FEES	200.00
2400.000.00	**TOTAL EXPENDITURES SCHOOL ADMINISTRATION**	**124,285.00**
2600-186.00	CUSTODIAL PERSONNEL	3,772.00
2600-220.00	FICA	55.00
2600-260.00	WORKMEN COMPENSATION	272.00
2600-410.00	WATER, SEWER AND CLEANING SERVICES	1,300.00
2600-430.00	REPAIR AND MAINTENANCE SERVICES	9,000.00
2600-444.00	OTHER RENTALS	3,500.00
2600-530.00	COMMUNICATION	5,000.00
2600-620.00	ENERGY	10,000.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**32,899.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**312,573.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-43,211.65
9000-000.00	**TOTAL DEBITS**	**269,361.35**
1995	OTHER LOCAL REVENUES	182,000.00
1000	**TOTAL REVENUES (LOCAL)**	**182,000.00**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	87,638.00
[illegible]00	**TOTAL OTHER SOURCES**	**87,638.00**
[illegible]000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**269,638.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	580	All Other Special Revenue/Other Systems Or Organizations(For Lua Use)

ACCOUNT	DESCRIPTION	AMOUNT
0001	CURRENT FY BEGINNING FUND EQUITY	-276.65
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	TOTAL CREDITS	269,361.35

DEBITS-CREDITS		
9000	TOTAL CREDITS	269,361.35
9000-000.00	TOTAL DEBITS	269,361.35

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	587	All Other Special Revenue/Other Systems Or Organizations

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-97,855.21
9000-000.00	**TOTAL DEBITS**	**-97,855.21**
0001	CURRENT FY BEGINNING FUND EQUITY	-97,855.21
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**-97,855.21**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**-97,855.21**
9000-000.00	**TOTAL DEBITS**	**-97,855.21**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	600	School Nutrition Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
2600-186.00	CUSTODIAL PERSONNEL	27,135.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**27,135.00**
3100-142.00	SALARY OF CLERICAL STAFF	29,408.00
3100-184.00	SCHOOL NUTRITION PROGRAM CAFETERIA	151,848.00
3100-210.00	STATE HEALTH INSURANCE	39,884.00
3100-220.00	FICA	11,897.00
3100-230.00	TEACHERS RETIREMENT SYSTEM	5,880.00
3100-260.00	WORKMEN COMPENSATION	10,691.00
3100-290.00	OTHER EMPLOYEE BENEFITS	4,050.00
3100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	500.00
3100-430.00	REPAIR AND MAINTENANCE SERVICES	4,000.00
3100-591.00	COMMODITY HAULING (OUTSIDE CONTRACTS)	3,200.00
3100-610.00	SUPPLIES	27,000.00
3100-615.00	EXPENDABLE EQUIPMENT	700.00
3100-616.00	EXPENDABLE COMPUTER EQUIPMENT	900.00
3100-630.00	PURCHASED FOOD	227,000.00
00-635.00	FOOD ACQUISITIONS - USDA	30,000.00
3100-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	2,000.00
3100-734.00	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.	1,200.00
3100-810.00	DUES AND FEES	2,400.00
3100-890.00	OTHER EXPENDITURES	1,200.00
3100.000.00	**TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM**	**553,758.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**580,893.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	119,740.27
9000-000.00	**TOTAL DEBITS**	**700,633.27**
1500	INVESTMENT INCOME	139.00
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS	39,062.00
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	2,352.00
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	21,784.00
1000	**TOTAL REVENUES (LOCAL)**	**63,337.00**
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	19,790.00
3000	**TOTAL REVENUES (STATE)**	**19,790.00**
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST	328,612.00
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	143,774.00
00	REVENUES ATTRIBUTABLE TO USDA COMMODITIES	31,654.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	600	School Nutrition Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
4000	TOTAL REVENUES (FEDERAL)	504,040.00
5200	OPERATING TRANSFERS FROM OTHER FUNDS	75,000.00
5000	TOTAL OTHER SOURCES	75,000.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	662,167.00
0001	CURRENT FY BEGINNING FUND EQUITY	22,752.37
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	15,713.90
9000	TOTAL CREDITS	700,633.27

DEBITS-CREDITS		
9000	TOTAL CREDITS	700,633.27
9000-000.00	TOTAL DEBITS	700,633.27

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	705	Principal Accounts-Activity Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	13,846.60
9000-000.00	**TOTAL DEBITS**	**13,846.60**
0001	CURRENT FY BEGINNING FUND EQUITY	13,846.60
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**13,846.60**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**13,846.60**
9000-000.00	**TOTAL DEBITS**	**13,846.60**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	801	Capital Assets - Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	6,909,414.00
9000-000.00	**TOTAL DEBITS**	**6,909,414.00**
0001	CURRENT FY BEGINNING FUND EQUITY	6,909,414.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**6,909,414.00**

DEBITS-CREDITS		
9000	TOTAL CREDITS	6,909,414.00
9000-000.00	TOTAL DEBITS	6,909,414.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2012

SYSTEM	753	Wheeler County
FUND	900	General Long-Term Debt - Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**0.00**
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**0.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**0.00**
9000-000.00	**TOTAL DEBITS**	**0.00**