Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	2,796,916.00
1000-113.00	SUBSTITUTE	30,100.00
1000-114.00	SUBSTITUTE	1,700.00
1000-115.00	EXTENDED DAY - TEACHERS	33,155.00
1000-117.00	EXTENDED YEAR	4,764.00
1000-140.00	AIDES AND PARAPROFESSIONALS	180,274.00
1000-172.00	ELEMENTARY COUNSELOR	77,097.00
1000-210.00	STATE HEALTH INSURANCE	709,356.00
1000-220.00	FICA	37,774.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	371,616.00
1000-260.00	WORKMEN COMPENSATION	15,576.00
1000-290.00	OTHER EMPLOYEE BENEFITS	20,466.00
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	42,263.00
1000-430.00	REPAIR AND MAINTENANCE SERVICES	1,500.00
1000-580.00	TRAVEL - EMPLOYEES	5,200.00
1000-610.00	SUPPLIES	77,600.00
1000-615.00	EXPENDABLE EQUIPMENT	5,500.00
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	5,000.00
1000-641.00	TEXTBOOKS	42,000.00
1000-810.00	DUES AND FEES	3,300.00
1000-890.00	OTHER EXPENDITURES	1,300.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**4,462,457.00**
2100-146.00	ATHLETICS PERSONNEL	79,000.00
2100-163.00	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	36,580.00
2100-190.00	OTHER MANAGEMENT PERSONNEL	50,618.00
2100-210.00	STATE HEALTH INSURANCE	14,736.00
2100-220.00	FICA	1,264.00
2100-230.00	TEACHERS RETIREMENT SYSTEM	9,104.00
2100-260.00	WORKMEN COMPENSATION	491.00
2100-290.00	OTHER EMPLOYEE BENEFITS	543.00
2100-610.00	SUPPLIES	1,500.00
2100.000.00	**TOTAL EXPENDITURES PUPIL SERVICES**	**193,836.00**
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS	2,700.00
2210-191.00	OTHER ADMINISTRATIVE PERSONNEL	8,580.00
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	500.00
2210-580.00	TRAVEL - EMPLOYEES	7,750.00
2210-610.00	SUPPLIES	6,000.00
2210-810.00	DUES AND FEES	5,000.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**30,530.00**
2220-140.00	AIDES AND PARAPROFESSIONALS	20,100.00
2220-165.00	LIBRARIAN/MEDIA SPECIALIST	102,713.00
2220-210.00	STATE HEALTH INSURANCE	21,716.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County	
FUND	100	General Fund	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
2220-220.00		FICA	1,700.00
2220-230.00		TEACHERS RETIREMENT SYSTEM	12,100.00
2220-260.00		WORKMEN COMPENSATION	600.00
2220-290.00		OTHER EMPLOYEE BENEFITS	800.00
2220-610.00		SUPPLIES	6,000.00
2220.000.00		**TOTAL EXPENDITURES MEDIA SERVICES**	**165,729.00**
2300-111.00		SCHOOL BOARD MEMBERS SALARIES	16,000.00
2300-120.00		SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR	107,987.00
2300-210.00		STATE HEALTH INSURANCE	70,000.00
2300-220.00		FICA	2,500.00
2300-230.00		TEACHERS RETIREMENT SYSTEM	11,071.00
2300-250.00		UNEMPLOYMENT COMPENSATION	20,000.00
2300-260.00		WORKMEN COMPENSATION	514.00
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
2300-580.00		TRAVEL - EMPLOYEES	3,000.00
2300-610.00		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**	**262,672.00**
2400-130.00		PRINCIPAL	160,205.00
2400-131.00		ASSISTANT PRINCIPAL	156,413.00
2400-142.00		SALARY OF CLERICAL STAFF	125,218.00
2400-191.00		OTHER ADMINISTRATIVE PERSONNEL	48,547.00
2400-210.00		STATE HEALTH INSURANCE	87,459.00
2400-220.00		FICA	7,098.00
2400-230.00		TEACHERS RETIREMENT SYSTEM	55,851.00
2400-260.00		WORKMEN COMPENSATION	2,337.00
2400-290.00		OTHER EMPLOYEE BENEFITS	3,225.00
2400-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	17,000.00
2400-580.00		TRAVEL - EMPLOYEES	3,000.00
2400-610.00		SUPPLIES	4,000.00
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**	**673,953.00**
2500-190.00		OTHER MANAGEMENT PERSONNEL	200,544.00
2500-210.00		STATE HEALTH INSURANCE	16,064.00
2500-220.00		FICA	2,908.00
2500-230.00		TEACHERS RETIREMENT SYSTEM	22,882.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
2500-260.00	WORKMEN COMPENSATION	1,063.00
2500-290.00	OTHER EMPLOYEE BENEFITS	1,200.00
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**	**303,162.00**
2600-186.00	CUSTODIAL PERSONNEL	191,267.00
2600-210.00	STATE HEALTH INSURANCE	24,095.00
2600-220.00	FICA	6,711.00
2600-230.00	TEACHERS RETIREMENT SYSTEM	10,353.00
2600-260.00	WORKMEN COMPENSATION	8,273.00
2600-290.00	OTHER EMPLOYEE BENEFITS	1,800.00
2600-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	400.00
2600-410.00	WATER, SEWER AND CLEANING SERVICES	10,000.00
2600-430.00	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)	31,000.00
2600-530.00	COMMUNICATION	27,500.00
2600-610.00	SUPPLIES	99,000.00
2600-616.00	EXPENDABLE COMPUTER EQUIPMENT	1,000.00
2600-620.00	ENERGY	275,000.00
2600-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	5,000.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**798,733.00**
2700-114.00	SUBSTITUTE	12,000.00
2700-180.00	BUS DRIVERS	168,719.00
2700-181.00	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT	73,267.00
2700-210.00	STATE HEALTH INSURANCE	74,962.00
2700-220.00	FICA	12,996.00
2700-230.00	TEACHERS RETIREMENT SYSTEM	7,138.00
2700-260.00	WORKMEN COMPENSATION	8,835.00
2700-290.00	OTHER EMPLOYEE BENEFITS	4,200.00
2700-430.00	REPAIR AND MAINTENANCE SERVICES	9,000.00
2700-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	35,000.00
2700-610.00	SUPPLIES	60,000.00
2700-620.00	ENERGY	200,000.00
2700-890.00	OTHER EXPENDITURES	12,000.00
2700.000.00	**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**678,117.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	25,750.00
2900.000.00	**TOTAL EXPENDITURES OTHER SUPPORT SERVICES**	**25,750.00**
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS	133,983.00
5000.000.00	**TOTAL EXPENDITURES OTHER OUTLAYS**	**133,983.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**7,728,922.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	910,542.12
9000-000.00	**TOTAL DEBITS**	**8,639,464.12**
1110	AD VALOREM TAXES	1,940,660.00
1121	OTHER SALES TAXES	13,135.00
1500	INVESTMENT INCOME	12,000.00
1995	OTHER LOCAL REVENUES	20,000.00
1000	**TOTAL REVENUES (LOCAL)**	**1,985,795.00**
3120	TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS)	4,897,572.00
3125	TOTAL STATE CATEGORICAL GRANTS	253,088.00
3140	QBE CONTRA ACCOUNT (DEBIT)	-590,068.00
3200	EQUALIZATION (PARITY)	550,747.00
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION	117,028.00
3000	**TOTAL REVENUES (STATE)**	**5,228,367.00**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	3,643.25
4521	OTHER FEDERAL GRANTS THROUGH THE GEORGIA DEPARTMENT OF EDUCATION - ARRA	400.00
4000	**TOTAL REVENUES (FEDERAL)**	**4,043.25**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**7,218,205.25**
0001	CURRENT FY BEGINNING FUND EQUITY	1,421,232.87
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	26.00
9000	**TOTAL CREDITS**	**8,639,464.12**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**8,639,464.12**
9000-000.00	**TOTAL DEBITS**	**8,639,464.12**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	200	Debt Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
5100-830.00	INTEREST	20,775.00
5100-831.00	REDEMPTION OF PRINCIPAL	290,000.00
5100.000.00	**TOTAL EXPENDITURES DEBT SERVICE**	**310,775.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**310,775.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-22,690.19
9000-000.00	**TOTAL DEBITS**	**288,084.81**
1500	INVESTMENT INCOME	20.00
1000	**TOTAL REVENUES (LOCAL)**	**20.00**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	310,775.00
5000	**TOTAL OTHER SOURCES**	**310,775.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**310,795.00**
0001	CURRENT FY BEGINNING FUND EQUITY	-22,710.19
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**288,084.81**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**288,084.81**
9000-000.00	**TOTAL DEBITS**	**288,084.81**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	300	Capital Projects Fund

ACCOUNT	DESCRIPTION	AMOUNT
4000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	5,000.00
4000-720.00	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN	161,550.00
4000.000.00	**TOTAL EXPENDITURES FACILITIES ACQUISITION AND CONSTRUCTION**	**166,550.00**
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS	310,775.00
5000.000.00	**TOTAL EXPENDITURES OTHER OUTLAYS**	**310,775.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**477,325.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	352,823.46
9000-000.00	**TOTAL DEBITS**	**830,148.46**
1130	SPECIAL PURPOSE LOCAL OPTION SALES TAX	360,000.00
1500	INVESTMENT INCOME	1,600.00
1000	**TOTAL REVENUES (LOCAL)**	**361,600.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**361,600.00**
0001	CURRENT FY BEGINNING FUND EQUITY	468,548.46
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**830,148.46**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**830,148.46**
9000-000.00	**TOTAL DEBITS**	**830,148.46**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	402	Title I

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	349,231.00
1000-113.00	SUBSTITUTE	500.00
1000-210.00	STATE HEALTH INSURANCE	28,400.00
1000-220.00	FICA	2,050.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	16,300.00
1000-260.00	WORKMEN COMPENSATION	2,000.00
1000-290.00	OTHER EMPLOYEE BENEFITS	1,010.00
1000-610.00	SUPPLIES	6,000.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**405,491.00**
2210-190.00	OTHER MANAGEMENT PERSONNEL	75,000.00
2210-210.00	STATE HEALTH INSURANCE	5,000.00
2210-220.00	FICA	450.00
2210-230.00	TEACHERS RETIREMENT SYSTEM	3,000.00
2210-260.00	WORKMEN COMPENSATION	300.00
2210-290.00	OTHER EMPLOYEE BENEFITS	200.00
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	2,000.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**85,950.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300.00
2300-880.00	FEDERAL INDIRECT COST CHARGES	17,000.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**17,300.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**508,741.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	31,281.96
9000-000.00	**TOTAL DEBITS**	**540,022.96**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	508,741.00
4000	**TOTAL REVENUES (FEDERAL)**	**508,741.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**508,741.00**
0001	CURRENT FY BEGINNING FUND EQUITY	31,281.96
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**540,022.96**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	402	Title I

ACCOUNT	DESCRIPTION	AMOUNT
DEBITS-CREDITS		
9000	TOTAL CREDITS	540,022.96
9000-000.00	TOTAL DEBITS	540,022.96

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	404	Special Education

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	23,060.00
1000-114.00	SUBSTITUTE	500.00
1000-210.00	STATE HEALTH INSURANCE	1,094.00
1000-220.00	FICA	77.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	691.00
1000-610.00	SUPPLIES	10,953.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**36,375.00**
2100-174.00	SCHOOL PSYCHOLOGIST	42,416.00
2100-210.00	STATE HEALTH INSURANCE	7,299.00
2100-220.00	FICA	615.00
2100-230.00	TEACHERS RETIREMENT SYSTEM	4,839.00
2100-260.00	WORKMEN COMPENSATION	225.00
2100-290.00	OTHER EMPLOYEE BENEFITS	200.00
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	32,905.00
2100.000.00	**TOTAL EXPENDITURES PUPIL SERVICES**	**88,499.00**
2210-580.00	TRAVEL - EMPLOYEES	1,000.00
2210-810.00	DUES AND FEES	2,500.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**3,500.00**
2300-142.00	SALARY OF CLERICAL STAFF	7,500.00
2300-190.00	OTHER MANAGEMENT PERSONNEL	35,423.00
2300-210.00	STATE HEALTH INSURANCE	4,988.00
2300-220.00	FICA	734.00
2300-230.00	TEACHERS RETIREMENT SYSTEM	4,876.00
2300-260.00	WORKMEN COMPENSATION	268.00
2300-290.00	OTHER EMPLOYEE BENEFITS	175.00
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**54,264.00**
2500-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	54,264.00
2500.000.00	**TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS**	**54,264.00**
2700-180.00	BUS DRIVERS	6,500.00
2700-220.00	FICA	100.00
2700.000.00	**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**6,600.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**243,502.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-36,010.34
9000-000.00	**TOTAL DEBITS**	**207,491.66**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	203,208.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	404	Special Education

ACCOUNT	DESCRIPTION	AMOUNT
4000	TOTAL REVENUES (FEDERAL)	203,208.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	203,208.00
0001	CURRENT FY BEGINNING FUND EQUITY	12,574.32
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	-8,290.66
9000	TOTAL CREDITS	207,491.66

DEBITS-CREDITS		
9000	TOTAL CREDITS	207,491.66
9000-000.00	TOTAL DEBITS	207,491.66

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	406	Vocational Education-Federal Funded

ACCOUNT	DESCRIPTION	AMOUNT
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	1,500.00
1000-580.00	TRAVEL - EMPLOYEES	2,000.00
1000-610.00	SUPPLIES	1,000.00
1000-615.00	EXPENDABLE EQUIPMENT	1,700.00
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	4,000.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**10,200.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	22.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**22.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**10,222.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**10,222.00**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	10,222.00
4000	**TOTAL REVENUES (FEDERAL)**	**10,222.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**10,222.00**
0001	CURRENT FY BEGINNING FUND EQUITY	581.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	-581.00
9000	**TOTAL CREDITS**	**10,222.00**

DEBITS-CREDITS		
9000	TOTAL CREDITS	10,222.00
9000-000.00	TOTAL DEBITS	10,222.00

Georgia Department of Education

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BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	408	Title Vi

ACCOUNT	DESCRIPTION	AMOUNT
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	12.00
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	22,656.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**22,668.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**22,668.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**22,668.00**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	22,668.00
4000	**TOTAL REVENUES (FEDERAL)**	**22,668.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**22,668.00**
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**22,668.00**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**22,668.00**
9000-000.00	**TOTAL DEBITS**	**22,668.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	414	Title II

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	60,000.00
1000-210.00	STATE HEALTH INSURANCE	9,000.00
1000-220.00	FICA	125.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	3,800.00
1000-260.00	WORKMEN COMPENSATION	100.00
1000-290.00	OTHER EMPLOYEE BENEFITS	204.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**73,229.00**
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	4,000.00
2210-610.00	SUPPLIES	2,000.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**6,000.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	45.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**45.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**79,274.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	5,295.54
9000-000.00	**TOTAL DEBITS**	**84,569.54**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	79,274.00
4000	**TOTAL REVENUES (FEDERAL)**	**79,274.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**79,274.00**
0001	CURRENT FY BEGINNING FUND EQUITY	5,295.54
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**84,569.54**

DEBITS-CREDITS		
9000	TOTAL CREDITS	84,569.54
9000-000.00	TOTAL DEBITS	84,569.54

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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, 2013

SYSTEM	753	Wheeler County
FUND	500	Principal Accounts-Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	47,361.61
9000-000.00	**TOTAL DEBITS**	**47,361.61**
0001	CURRENT FY BEGINNING FUND EQUITY	47,361.61
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**47,361.61**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**47,361.61**
9000-000.00	**TOTAL DEBITS**	**47,361.61**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	126,704.00
1000-113.00	SUBSTITUTE	2,000.00
1000-114.00	SUBSTITUTE	1,100.00
1000-140.00	AIDES AND PARAPROFESSIONALS	43,042.00
1000-210.00	STATE HEALTH INSURANCE	48,906.00
1000-220.00	FICA	2,404.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	18,912.00
1000-260.00	WORKMEN COMPENSATION	879.00
1000-290.00	OTHER EMPLOYEE BENEFITS	1,800.00
1000-610.00	SUPPLIES	3,500.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**249,247.00**
2300-142.00	SALARY OF CLERICAL STAFF	22,500.00
2300-210.00	STATE HEALTH INSURANCE	4,017.00
2300-220.00	FICA	319.00
2300-230.00	TEACHERS RETIREMENT SYSTEM	2,506.00
2300-260.00	WORKMEN COMPENSATION	117.00
2300-290.00	OTHER EMPLOYEE BENEFITS	225.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**29,684.00**
2600-610.00	SUPPLIES	125.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**125.00**
2700-190.00	OTHER MANAGEMENT PERSONNEL	120.00
2700-620.00	ENERGY	55.00
2700.000.00	**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**175.00**
3100-630.00	PURCHASED FOOD	1,500.00
3100.000.00	**TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM**	**1,500.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**280,731.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	0.00
9000-000.00	**TOTAL DEBITS**	**280,731.00**
3400	GRANTS FROM PRE-K LOTTERY	280,731.00
3000	**TOTAL REVENUES (STATE)**	**280,731.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**280,731.00**
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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

ACCOUNT	DESCRIPTION	AMOUNT
9000	TOTAL CREDITS	280,731.00

DEBITS-CREDITS

9000	TOTAL CREDITS	280,731.00
9000-000.00	TOTAL DEBITS	280,731.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	50,853.00
1000-140.00	AIDES AND PARAPROFESSIONALS	29,064.00
1000-210.00	STATE HEALTH INSURANCE	15,528.00
1000-220.00	FICA	1,162.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	8,237.00
1000-260.00	WORKMEN COMPENSATION	425.00
1000-290.00	OTHER EMPLOYEE BENEFITS	984.00
1000-610.00	SUPPLIES	5,000.00
1000-612.00	COMPUTER SOFTWARE	18,000.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**129,253.00**
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
2400-260.00	WORKMEN COMPENSATION	489.00
2400-290.00	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**	**286,437.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-10,454.00
9000-000.00	**TOTAL DEBITS**	**275,983.00**
1995	OTHER LOCAL REVENUES	162,000.00
1000	**TOTAL REVENUES (LOCAL)**	**162,000.00**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	113,983.00
5000	**TOTAL OTHER SOURCES**	**113,983.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**275,983.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**275,983.00**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**275,983.00**
9000-000.00	**TOTAL DEBITS**	**275,983.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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, 2013

SYSTEM	753	Wheeler County
FUND	600	School Nutrition Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
2600-186.00	CUSTODIAL PERSONNEL	27,262.00
2600-210.00	STATE HEALTH INSURANCE	5,354.00
2600-220.00	FICA	2,086.00
2600-230.00	TEACHERS RETIREMENT SYSTEM	1,399.00
2600-290.00	OTHER EMPLOYEE BENEFITS	450.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**36,551.00**
3100-142.00	SALARY OF CLERICAL STAFF	29,408.00
3100-184.00	SCHOOL NUTRITION PROGRAM CAFETERIA	154,308.00
3100-210.00	STATE HEALTH INSURANCE	59,175.00
3100-220.00	FICA	8,607.00
3100-230.00	TEACHERS RETIREMENT SYSTEM	8,527.00
3100-260.00	WORKMEN COMPENSATION	9,425.00
3100-290.00	OTHER EMPLOYEE BENEFITS	3,750.00
3100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	500.00
3100-430.00	REPAIR AND MAINTENANCE SERVICES	1,000.00
3100-591.00	COMMODITY HAULING (OUTSIDE CONTRACTS)	2,400.00
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
3100-635.00	FOOD ACQUISITIONS - USDA	26,000.00
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	2,000.00
3100-890.00	OTHER EXPENDITURES	600.00
3100.000.00	**TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM**	**564,500.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**601,051.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	36,608.21
9000-000.00	**TOTAL DEBITS**	**637,659.21**
1500	INVESTMENT INCOME	76.00
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS	39,002.00
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	9,411.00
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	21,525.00
1000	**TOTAL REVENUES (LOCAL)**	**70,014.00**
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	19,020.00
3000	**TOTAL REVENUES (STATE)**	**19,020.00**
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST	327,727.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County	
FUND	600	School Nutrition Service Fund	
ACCOUNT		DESCRIPTION	AMOUNT
4511		CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	145,948.00
4900		REVENUES ATTRIBUTABLE TO USDA COMMODITIES	25,957.00
4000		**TOTAL REVENUES (FEDERAL)**	**499,632.00**
5200		OPERATING TRANSFERS FROM OTHER FUNDS	20,000.00
5000		**TOTAL OTHER SOURCES**	**20,000.00**
8000		**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**608,666.00**
0001		CURRENT FY BEGINNING FUND EQUITY	15,526.05
0002		ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	13,467.16
9000		**TOTAL CREDITS**	**637,659.21**

DEBITS-CREDITS		
9000	TOTAL CREDITS	637,659.21
9000-000.00	TOTAL DEBITS	637,659.21

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	705	Principal Accounts-Activity Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	17,966.29
9000-000.00	**TOTAL DEBITS**	**17,966.29**
0001	CURRENT FY BEGINNING FUND EQUITY	17,966.29
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**17,966.29**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**17,966.29**
9000-000.00	**TOTAL DEBITS**	**17,966.29**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

SYSTEM	753	Wheeler County
FUND	801	Capital Assets - Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	8,499,434.00
9000-000.00	**TOTAL DEBITS**	**8,499,434.00**
0001	CURRENT FY BEGINNING FUND EQUITY	8,499,434.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**8,499,434.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**8,499,434.00**
9000-000.00	**TOTAL DEBITS**	**8,499,434.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2013

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