EDFR0180-R1 Transmission on 10/08/2013 08:37:01 am for the month of JUNE

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

System: 753 Wheeler County

FUND_CODE	DESCRIPTION	Beginning Fund Balance	Adjustments to Fund Balance	Revenues	Expenditures	Ending Fund Balance
100	GENERAL FUND	1,365,939.86	0.00	7,380,481.00	8,192,680.00	553,740.86
200	DEBT SERVICE FUND	38.70	0.00	324,431.00	311,759.00	12,710.70
300	CAPITAL PROJECTS FUND	303,597.22	0.00	444,600.00	449,431.00	298,766.22
402	TITLE I	0.00	0.00	508,741.00	485,053.00	23,688.00
404	SPECIAL EDUCATION	0.00	0.00	180,293.00	187,380.00	-7,087.00
406	VOCATIONAL EDUCATION-FEDERAL FUNDED	0.00	0.00	10,222.00	10,222.00	0.00
408	TITLE VI	0.00	0.00	22,668.00	22,668.00	0.00
414	TITLE II	0.00	0.00	79,274.00	69,247.00	10,027.00
462	TITLE IV	-69.47	0.00	0.00	0.00	-69.47
500	PRINCIPAL ACCOUNTS-GOVERNMENTAL FUNDS	48,525.69	0.00	0.00	0.00	48,525.69
536	FAMILY CONNECTION	441.08	0.00	0.00	0.00	441.08
560	PRE-KINDERGARTEN (LOTTERY)	0.00	0.00	306,073.00	296,073.00	10,000.00
580	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS(FOR LUA USE)	0.00	0.00	282,756.00	352,054.00	-69,298.00
587	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS	-97,855.21	0.00	0.00	0.00	-97,855.21
600	SCHOOL NUTRITION SERVICE FUND	19,478.85	5,325.91	608,666.00	617,093.00	16,377.76
705	PRINCIPAL ACCOUNTS-ACTIVITY FUNDS	13,449.66	0.00	0.00	0.00	13,449.66
801	CAPITAL ASSETS - GOVERNMENTAL FUNDS	8,436,763.00	0.00	0.00	0.00	8,436,763.00
900	GENERAL LONG-TERM DEBT - GOVERNMENTAL FUNDS	0.00	0.00	0.00	0.00	0.00
TOTAL ALL FUNDS		10,090,309.38	5,325.91	10,148,205.00	10,993,660.00	9,250,180.29
PRINT ALL FUNDS						

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County	
FUND	100	General Fund	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
1000-110.00		TEACHERS	2,918,435.00
1000-113.00		SUBSTITUTE	29,700.00
1000-114.00		SUBSTITUTE	1,700.00
1000-115.00		EXTENDED DAY - TEACHERS	48,204.00
1000-117.00		EXTENDED YEAR	7,931.00
1000-140.00		AIDES AND PARAPROFESSIONALS	174,222.00
1000-172.00		ELEMENTARY COUNSELOR	62,061.00
1000-173.00		SECONDARY COUNSELOR	70,845.00
1000-210.00		STATE HEALTH INSURANCE	718,722.00
1000-220.00		FICA	47,735.00
1000-230.00		TEACHERS RETIREMENT SYSTEM	386,737.00
1000-260.00		WORKMEN COMPENSATION	15,941.00
1000-290.00		OTHER EMPLOYEE BENEFITS	23,080.00
1000-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	59,168.00
1000-430.00		REPAIR AND MAINTENANCE SERVICES	1,500.00
1000-580.00		TRAVEL - EMPLOYEES	8,000.00
1000-610.00		SUPPLIES	154,798.00
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	4,100.00
1000-890.00		OTHER EXPENDITURES	1,300.00
1000.000.00		**TOTAL EXPENDITURES INSTRUCTION**	**4,786,679.00**
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	73,613.00
2100-190.00		OTHER MANAGEMENT PERSONNEL	83,057.00
2100-210.00		STATE HEALTH INSURANCE	18,494.00
2100-220.00		FICA	2,591.00
2100-230.00		TEACHERS RETIREMENT SYSTEM	14,691.00
2100-260.00		WORKMEN COMPENSATION	947.00
2100-290.00		OTHER EMPLOYEE BENEFITS	1,200.00
2100-610.00		SUPPLIES	1,500.00
2100.000.00		**TOTAL EXPENDITURES PUPIL SERVICES**	**311,673.00**
2210-116.00		PROFESSIONAL DEVELOPMENT STIPENDS	3,000.00
2210-191.00		OTHER ADMINISTRATIVE PERSONNEL	8,088.00
2210-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	3,000.00
2210-580.00		TRAVEL - EMPLOYEES	5,501.00
2210-610.00		SUPPLIES	8,000.00
2210-810.00		DUES AND FEES	4,000.00
2210.000.00		**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**31,589.00**
2220-140.00		AIDES AND PARAPROFESSIONALS	27,946.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
2220-165.00	LIBRARIAN/MEDIA SPECIALIST	84,000.00
2220-210.00	STATE HEALTH INSURANCE	18,000.00
2220-220.00	FICA	1,700.00
2220-230.00	TEACHERS RETIREMENT SYSTEM	9,000.00
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**	**148,046.00**
2300-111.00	SCHOOL BOARD MEMBERS SALARIES	12,000.00
2300-120.00	SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR	108,331.00
2300-121.00	DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT	40,123.00
2300-210.00	STATE HEALTH INSURANCE	80,670.00
2300-220.00	FICA	3,059.00
2300-230.00	TEACHERS RETIREMENT SYSTEM	16,594.00
2300-250.00	UNEMPLOYMENT COMPENSATION	15,000.00
2300-260.00	WORKMEN COMPENSATION	744.00
2300-290.00	OTHER EMPLOYEE BENEFITS	1,050.00
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	1,500.00
2300-530.00	COMMUNICATION	6,500.00
2300-580.00	TRAVEL - EMPLOYEES	2,000.00
2300-610.00	SUPPLIES	3,500.00
2300-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	1,000.00
2300-810.00	DUES AND FEES	1,300.00
2300-890.00	OTHER EXPENDITURES	1,000.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**294,371.00**
2400-130.00	PRINCIPAL	162,792.00
2400-131.00	ASSISTANT PRINCIPAL	119,310.00
2400-142.00	SALARY OF CLERICAL STAFF	125,218.00
2400-191.00	OTHER ADMINISTRATIVE PERSONNEL	37,470.00
2400-210.00	STATE HEALTH INSURANCE	83,216.00
2400-220.00	FICA	6,701.00
2400-230.00	TEACHERS RETIREMENT SYSTEM	47,862.00
2400-260.00	WORKMEN COMPENSATION	2,427.00
2400-290.00	OTHER EMPLOYEE BENEFITS	2,775.00
2400-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	10,000.00
2400-580.00	TRAVEL - EMPLOYEES	1,000.00
2400-610.00	SUPPLIES	4,000.00
2400-611.00	SUPPLIES - TECHNOLOGY RELATED	30,000.00
2400-615.00	EXPENDABLE EQUIPMENT	700.00
2400-810.00	DUES AND FEES	2,700.00
2400-890.00	OTHER EXPENDITURES	200.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
2400.000.00	**TOTAL EXPENDITURES SCHOOL ADMINISTRATION**	**636,371.00**
2500-190.00	OTHER MANAGEMENT PERSONNEL	209,835.00
2500-210.00	STATE HEALTH INSURANCE	14,309.00
2500-220.00	FICA	3,043.00
2500-230.00	TEACHERS RETIREMENT SYSTEM	34,000.00
2500-260.00	WORKMEN COMPENSATION	1,068.00
2500-290.00	OTHER EMPLOYEE BENEFITS	1,200.00
2500-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	12,500.00
2500-580.00	TRAVEL - EMPLOYEES	3,500.00
2500-610.00	SUPPLIES	3,000.00
2500-611.00	SUPPLIES - TECHNOLOGY RELATED	500.00
2500-616.00	EXPENDABLE COMPUTER EQUIPMENT	800.00
2500-810.00	DUES AND FEES	30,000.00
2500.000.00	**TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS**	**313,755.00**
2600-186.00	CUSTODIAL PERSONNEL	125,000.00
2600-210.00	STATE HEALTH INSURANCE	17,000.00
2600-220.00	FICA	4,000.00
2600-230.00	TEACHERS RETIREMENT SYSTEM	14,000.00
2600-260.00	WORKMEN COMPENSATION	6,500.00
2600-290.00	OTHER EMPLOYEE BENEFITS	1,200.00
2600-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	217,218.00
2600-410.00	WATER, SEWER AND CLEANING SERVICES	10,000.00
2600-430.00	REPAIR AND MAINTENANCE SERVICES	25,000.00
2600-441.00	RENTAL OF LAND OR BUILDINGS	200.00
2600-444.00	OTHER RENTALS	14,000.00
2600-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	45,000.00
2600-530.00	COMMUNICATION	10,000.00
2600-610.00	SUPPLIES	73,109.00
2600-616.00	EXPENDABLE COMPUTER EQUIPMENT	1,000.00
2600-620.00	ENERGY	240,000.00
2600-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	5,000.00
2600.000.00	**TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT**	**808,227.00**
2700-114.00	SUBSTITUTE	12,000.00
2700-180.00	BUS DRIVERS	179,000.00
2700-181.00	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT	73,577.00
2700-210.00	STATE HEALTH INSURANCE	110,894.00
2700-220.00	FICA	13,710.00
2700-230.00	TEACHERS RETIREMENT SYSTEM	7,714.00
2700-260.00	WORKMEN COMPENSATION	8,880.00
2700-290.00	OTHER EMPLOYEE BENEFITS	5,100.00
2700-430.00	REPAIR AND MAINTENANCE SERVICES	10,000.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
2700-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	37,000.00
2700-610.00	SUPPLIES	60,000.00
2700-620.00	ENERGY	155,000.00
2700-890.00	OTHER EXPENDITURES	15,000.00
2700.000.00	**TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE**	**687,875.00**
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	23,338.00
2900.000.00	**TOTAL EXPENDITURES OTHER SUPPORT SERVICES**	**23,338.00**
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS	150,756.00
5000.000.00	**TOTAL EXPENDITURES OTHER OUTLAYS**	**150,756.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**8,192,680.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	553,740.86
9000-000.00	**TOTAL DEBITS**	**8,746,420.86**
1110	AD VALOREM TAXES	2,024,387.00
1121	OTHER SALES TAXES	13,135.00
1190	OTHER TAXES	6,000.00
1191	TITLE AD VALOREM TAX (TAVT)	48,000.00
1350	SUMMER SCHOOL TUITION	1,400.00
1500	INVESTMENT INCOME	13,800.00
1995	OTHER LOCAL REVENUES	40,000.00
1000	**TOTAL REVENUES (LOCAL)**	**2,146,722.00**
3120	TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS)	4,793,121.00
3125	TOTAL STATE CATEGORICAL GRANTS	226,938.00
3140	QBE CONTRA ACCOUNT (DEBIT)	-606,244.00
3200	EQUALIZATION (PARITY)	651,160.00
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION	43,384.00
3000	**TOTAL REVENUES (STATE)**	**5,108,359.00**
4521	OTHER FEDERAL GRANTS THROUGH THE GEORGIA DEPARTMENT OF EDUCATION - ARRA	400.00
4000	**TOTAL REVENUES (FEDERAL)**	**400.00**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	125,000.00
5000	**TOTAL OTHER SOURCES**	**125,000.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**7,380,481.00**
0001	CURRENT FY BEGINNING FUND EQUITY	1,365,939.86
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, 2014

SYSTEM	753	Wheeler County
FUND	100	General Fund

ACCOUNT	DESCRIPTION	AMOUNT
9000	TOTAL CREDITS	8,746,420.86

DEBITS-CREDITS		
9000	TOTAL CREDITS	8,746,420.86
9000-000.00	TOTAL DEBITS	8,746,420.86

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	**753**	**Wheeler County**
FUND	**200**	**Debt Service Fund**

ACCOUNT	DESCRIPTION	AMOUNT
5100-830.00	INTEREST	16,759.00
5100-831.00	REDEMPTION OF PRINCIPAL	295,000.00
5100.000.00	**TOTAL EXPENDITURES DEBT SERVICE**	**311,759.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**311,759.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	12,710.70
9000-000.00	**TOTAL DEBITS**	**324,469.70**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	324,431.00
5000	**TOTAL OTHER SOURCES**	**324,431.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**324,431.00**
0001	CURRENT FY BEGINNING FUND EQUITY	38.70
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**324,469.70**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**324,469.70**
9000-000.00	**TOTAL DEBITS**	**324,469.70**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County	
FUND	300	Capital Projects Fund	
ACCOUNT		**DESCRIPTION**	**AMOUNT**
5000-930.00		OPERATING TRANSFERS TO OTHER FUNDS	449,431.00
5000.000.00		**TOTAL EXPENDITURES OTHER OUTLAYS**	**449,431.00**
7000-000.00		**TOTAL EXPENDITURES & OTHER USES**	**449,431.00**
0004-000.00		END OF FISCAL YEAR FUND EQUITY	298,766.22
9000-000.00		**TOTAL DEBITS**	**748,197.22**
1130		SPECIAL PURPOSE LOCAL OPTION SALES TAX	444,000.00
1500		INVESTMENT INCOME	600.00
1000		**TOTAL REVENUES (LOCAL)**	**444,600.00**
8000		**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**444,600.00**
0001		CURRENT FY BEGINNING FUND EQUITY	303,597.22
0002		ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000		**TOTAL CREDITS**	**748,197.22**

DEBITS-CREDITS		
9000	**TOTAL CREDITS**	**748,197.22**
9000-000.00	**TOTAL DEBITS**	**748,197.22**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	402	Title I

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	349,874.00
1000-210.00	STATE HEALTH INSURANCE	69,300.00
1000-220.00	FICA	4,850.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	38,200.00
1000-260.00	WORKMEN COMPENSATION	1,800.00
1000-290.00	OTHER EMPLOYEE BENEFITS	2,410.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**466,434.00**
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	2,000.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**2,000.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	384.00
2300-880.00	FEDERAL INDIRECT COST CHARGES	16,235.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**16,619.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**485,053.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	23,688.00
9000-000.00	**TOTAL DEBITS**	**508,741.00**
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	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**508,741.00**

DEBITS-CREDITS		
9000	TOTAL CREDITS	508,741.00
9000-000.00	TOTAL DEBITS	508,741.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	404	Special Education

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	28,707.00
1000-140.00	AIDES AND PARAPROFESSIONALS	26,892.00
1000-210.00	STATE HEALTH INSURANCE	15,287.00
1000-220.00	FICA	459.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	3,920.00
1000-260.00	WORKMEN COMPENSATION	142.00
1000-290.00	OTHER EMPLOYEE BENEFITS	600.00
1000-610.00	SUPPLIES	18,027.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**94,034.00**
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	16,000.00
2100.000.00	**TOTAL EXPENDITURES PUPIL SERVICES**	**16,000.00**
2210-580.00	TRAVEL - EMPLOYEES	5,020.00
2210-810.00	DUES AND FEES	3,500.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**8,520.00**
2300-141.00	SALARY OF SERETARIAL STAFF	7,357.00
2300-190.00	OTHER MANAGEMENT PERSONNEL	40,123.00
2300-210.00	STATE HEALTH INSURANCE	7,457.00
2300-220.00	FICA	666.00
2300-230.00	TEACHERS RETIREMENT SYSTEM	5,831.00
2300-260.00	WORKMEN COMPENSATION	267.00
2300-290.00	OTHER EMPLOYEE BENEFITS	225.00
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**62,226.00**
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**	**187,380.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-7,087.00
9000-000.00	**TOTAL DEBITS**	**180,293.00**
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	180,293.00
4000	**TOTAL REVENUES (FEDERAL)**	**180,293.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**180,293.00**
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, 2014

SYSTEM	753	Wheeler County
FUND	404	Special Education

ACCOUNT	DESCRIPTION	AMOUNT
9000	TOTAL CREDITS	180,293.00

DEBITS-CREDITS

9000	TOTAL CREDITS	180,293.00
9000-000.00	TOTAL DEBITS	180,293.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	406	Vocational Education-Federal Funded

ACCOUNT	DESCRIPTION	AMOUNT
1000-580.00	TRAVEL - EMPLOYEES	2,750.00
1000-610.00	SUPPLIES	1,000.00
1000-615.00	EXPENDABLE EQUIPMENT	3,952.00
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	2,500.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**10,202.00**
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	20.00
2300.000.00	**TOTAL EXPENDITURES GENERAL ADMINISTRATION**	**20.00**
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	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
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

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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, 2014

SYSTEM	753	Wheeler County
FUND	414	Title II

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	50,000.00
1000-210.00	STATE HEALTH INSURANCE	11,500.00
1000-220.00	FICA	800.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	6,250.00
1000-260.00	WORKMEN COMPENSATION	275.00
1000-290.00	OTHER EMPLOYEE BENEFITS	300.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**69,125.00**
2210-610.00	SUPPLIES	122.00
2210.000.00	**TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES**	**122.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**69,247.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	10,027.00
9000-000.00	**TOTAL DEBITS**	**79,274.00**
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	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**79,274.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**79,274.00**
9000-000.00	**TOTAL DEBITS**	**79,274.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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, 2014

SYSTEM	753	Wheeler County
FUND	500	Principal Accounts-Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	48,525.69
9000-000.00	**TOTAL DEBITS**	**48,525.69**
0001	CURRENT FY BEGINNING FUND EQUITY	48,525.69
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**48,525.69**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**48,525.69**
9000-000.00	**TOTAL DEBITS**	**48,525.69**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	536	Family Connection

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	441.08
9000-000.00	**TOTAL DEBITS**	**441.08**
0001	CURRENT FY BEGINNING FUND EQUITY	441.08
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**441.08**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**441.08**
9000-000.00	**TOTAL DEBITS**	**441.08**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	130,926.00
1000-113.00	SUBSTITUTE	2,000.00
1000-114.00	SUBSTITUTE	2,000.00
1000-140.00	AIDES AND PARAPROFESSIONALS	40,338.00
1000-210.00	STATE HEALTH INSURANCE	55,483.00
1000-220.00	FICA	2,483.00
1000-230.00	TEACHERS RETIREMENT SYSTEM	21,031.00
1000-260.00	WORKMEN COMPENSATION	908.00
1000-290.00	OTHER EMPLOYEE BENEFITS	1,800.00
1000-610.00	SUPPLIES	3,000.00
1000.000.00	**TOTAL EXPENDITURES INSTRUCTION**	**259,969.00**
2100-191.00	OTHER ADMINISTRATIVE PERSONNEL	3,000.00
2100-220.00	FICA	44.00
2100-230.00	TEACHERS RETIREMENT SYSTEM	367.00
2100.000.00	**TOTAL EXPENDITURES PUPIL SERVICES**	**3,411.00**
2500-191.00	OTHER ADMINISTRATIVE PERSONNEL	22,071.00
2500-210.00	STATE HEALTH INSURANCE	5,366.00
2500-220.00	FICA	320.00
2500-230.00	TEACHERS RETIREMENT SYSTEM	2,711.00
2500-290.00	OTHER EMPLOYEE BENEFITS	225.00
2500.000.00	**TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS**	**30,693.00**
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	1,700.00
3100.000.00	**TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM**	**1,700.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**296,073.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	10,000.00
9000-000.00	**TOTAL DEBITS**	**306,073.00**
3400	GRANTS FROM PRE-K LOTTERY	296,073.00
3000	**TOTAL REVENUES (STATE)**	**296,073.00**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	10,000.00
5000	**TOTAL OTHER SOURCES**	**10,000.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**306,073.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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

ACCOUNT	DESCRIPTION	AMOUNT
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**306,073.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**306,073.00**
9000-000.00	**TOTAL DEBITS**	**306,073.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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

ACCOUNT	DESCRIPTION	AMOUNT
1000-110.00	TEACHERS	116,470.00
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**	**194,870.00**
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**	**352,054.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	-69,298.00
9000-000.00	**TOTAL DEBITS**	**282,756.00**
1995	OTHER LOCAL REVENUES	162,000.00
1000	**TOTAL REVENUES (LOCAL)**	**162,000.00**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	120,756.00
5000	**TOTAL OTHER SOURCES**	**120,756.00**
8000	**TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS**	**282,756.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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**	**282,756.00**

DEBITS-CREDITS

9000	**TOTAL CREDITS**	**282,756.00**
9000-000.00	**TOTAL DEBITS**	**282,756.00**

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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, 2014

SYSTEM	753	Wheeler County
FUND	600	School Nutrition Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
3100-142.00	SALARY OF CLERICAL STAFF	29,408.00
3100-184.00	SCHOOL NUTRITION PROGRAM CAFETERIA	157,791.00
3100-210.00	STATE HEALTH INSURANCE	70,921.00
3100-220.00	FICA	8,989.00
3100-230.00	TEACHERS RETIREMENT SYSTEM	8,979.00
3100-260.00	WORKMEN COMPENSATION	9,604.00
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	263,551.00
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	400.00
3100.000.00	**TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM**	**617,093.00**
7000-000.00	**TOTAL EXPENDITURES & OTHER USES**	**617,093.00**
0004-000.00	END OF FISCAL YEAR FUND EQUITY	16,377.76
9000-000.00	**TOTAL DEBITS**	**633,470.76**
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
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

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	600	School Nutrition Service Fund

ACCOUNT	DESCRIPTION	AMOUNT
5000	TOTAL OTHER SOURCES	20,000.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	608,666.00
0001	CURRENT FY BEGINNING FUND EQUITY	19,478.85
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	5,325.91
9000	TOTAL CREDITS	633,470.76

DEBITS-CREDITS		
9000	TOTAL CREDITS	633,470.76
9000-000.00	TOTAL DEBITS	633,470.76

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	705	Principal Accounts-Activity Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	13,449.66
9000-000.00	**TOTAL DEBITS**	**13,449.66**
0001	CURRENT FY BEGINNING FUND EQUITY	13,449.66
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**13,449.66**

DEBITS-CREDITS		
9000	TOTAL CREDITS	13,449.66
9000-000.00	TOTAL DEBITS	13,449.66

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

SYSTEM	753	Wheeler County
FUND	801	Capital Assets - Governmental Funds

ACCOUNT	DESCRIPTION	AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY	8,436,763.00
9000-000.00	**TOTAL DEBITS**	**8,436,763.00**
0001	CURRENT FY BEGINNING FUND EQUITY	8,436,763.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	0.00
9000	**TOTAL CREDITS**	**8,436,763.00**

DEBITS-CREDITS		
9000	TOTAL CREDITS	8,436,763.00
9000-000.00	TOTAL DEBITS	8,436,763.00

Georgia Department of Education

Financial Review Data Collection System
BUDGET ANALYSIS REPORT - For Year Ending June 30, 2014

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**