

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 010 Other Equipment

BALANCE SHEET

ASSETS

11140 Cash with Trustee	72,270
11410 Accounts Receivable	585
TOTAL ASSETS SUB 010	\$72,855

LIABILITIES

21340 Employee Insurance Deductions	1,721
21900 Other Current Liabilities	32
TOTAL LIABILITIES SUB 010	\$1,753

RESERVES

34410 Reserved for Title I - Grants to Local Education Agencies	71,102
TOTAL RESERVES SUB 010	\$71,102

TOTAL LIABILITIES AND RESERVES SUB 010	\$72,855
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REVENUE AND EXPENDITURES

REVENUE

49800 Transfers in(complete Schedule)	243,606
TOTAL REVENUE SUB 010	\$243,606

71100 Regular Instruction Program	
162 Clerical Personnel	15,264
189 Other Salaries & Wages	143,979

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
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201 Social Security	13,395
204 State Retirement	13,386
206 Life Insurance	298
207 Medical Insurance	11,888
208 Dental Insurance	169
399 Other Contracted Services	36,450
499 Other Supplies and Materials	6,863
599 Other Charges	1,167
722 Regular Instruction Equipment	746
TOTAL EXPENDITURES ACCOUNT 71100	\$243,605
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TOTAL EXPENDITURES SUB 010	\$314,706

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 100 Title I Part A Improving Academic Achievement

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(190,094)
11410 Accounts Receivable	684,245
TOTAL ASSETS SUB 100	\$494,151

LIABILITIES

21100 Accounts Payable	1,685
21310 Income Tax Withheld and Unpaid	7,242
21320 Social Security Tax	18,167
21340 Employee Insurance Deductions	47,961

TOTAL LIABILITIES SUB 100	\$75,055
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RESERVES

34410 Reserved for Title I - Grants to Local Education Agencies	419,096
TOTAL RESERVES SUB 100	\$419,096

TOTAL LIABILITIES AND RESERVES SUB 100	\$494,151
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REVENUE AND EXPENDITURES

REVENUE

47141 Title I - Grants to Local Education Agencies.	4,444,677
TOTAL REVENUE SUB 100	\$4,444,677

71100 Regular Instruction Program	
116 Teachers	994,191

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

162 Clerical Personnel	197,396
163 Educational Assistants	136,108
189 Other Salaries & Wages	168,064
195 Certified Substitute Teachers	16,800
201 Social Security	108,460
204 State Retirement	112,934
206 Life Insurance	2,869
207 Medical Insurance	119,389
208 Dental Insurance	5,875
399 Other Contracted Services	29,149
429 Instructional Supplies & Materials	665,729
599 Other Charges	61,635
722 Regular Instruction Equipment	610,725
TOTAL EXPENDITURES ACCOUNT 71100	\$3,229,324
 72130 Other Student Support	
123 Guidance Personnel	35,687
162 Clerical Personnel	5,531
201 Social Security	2,876
204 State Retirement	2,556
206 Life Insurance	82
499 Other Supplies and Materials	6,229
TOTAL EXPENDITURES ACCOUNT 72130	\$52,961
 72210 Regular Instruction Program	
189 Other Salaries & Wages	320,180
201 Social Security	25,038
204 State Retirement	25,091
206 Life Insurance	745
207 Medical Insurance	27,266

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

208 Dental Insurance	873
355 Travel	2,774
399 Other Contracted Services	73,021
499 Other Supplies and Materials	6,796
524 In Service-Staff Development	442,231
599 Other Charges	6,304
790 Other Equipment	13,625
TOTAL EXPENDITURES ACCOUNT 72210	\$943,944
 72710 Transportation	
315 Contracts with Vehicle Owners	106,143
TOTAL EXPENDITURES ACCOUNT 72710	\$106,143
 99100 Transfers Out	
590 Transfers to Other Funds	113,405
TOTAL EXPENDITURES ACCOUNT 99100	\$113,405
 TOTAL EXPENDITURES SUB 100	\$4,865,973

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 10S Title I Part A Improving Academic Achievement, ARRA

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(88,247)
11410 Accounts Receivable	114,248
TOTAL ASSETS SUB 10S	\$26,001

LIABILITIES

21100 Accounts Payable	75
21310 Income Tax Withheld and Unpaid	2,270
21320 Social Security Tax	6,210
21340 Employee Insurance Deductions	16,885
21900 Other Current Liabilities	561

TOTAL LIABILITIES AND RESERVES SUB 10S	\$26,001
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REVENUE AND EXPENDITURES

REVENUE

47141 Title I - Grants to Local Education Agencies.	1,195,811
TOTAL REVENUE SUB 10S	\$1,195,811

71100 Regular Instruction Program	
116 Teachers	287,587
162 Clerical Personnel	43,429
163 Educational Assistants	70,000
189 Other Salaries & Wages	18,902

**SAMPLE COUNTY SCHOOL SYSTEM
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FOR THE FISCAL YEAR 2010**

198 Non-certified Substitute Teachers	7,619
201 Social Security	30,649
204 State Retirement	32,350
206 Life Insurance	683
207 Medical Insurance	30,029
208 Dental Insurance	1,236
399 Other Contracted Services	9,672
429 Instructional Supplies & Materials	118,104
599 Other Charges	7,916
722 Regular Instruction Equipment	235,280
TOTAL EXPENDITURES ACCOUNT 71100	\$893,456
 72130 Other Student Support	
123 Guidance Personnel	17,068
201 Social Security	1,149
204 State Retirement	1,096
206 Life Insurance	95
207 Medical Insurance	2,344
208 Dental Insurance	83
TOTAL EXPENDITURES ACCOUNT 72130	\$21,835
 72210 Regular Instruction Program	
162 Clerical Personnel	11,361
189 Other Salaries & Wages	84,834
201 Social Security	7,121
204 State Retirement	5,998
206 Life Insurance	141
207 Medical Insurance	13,989
208 Dental Insurance	520
524 In Service-Staff Development	66,556

**SAMPLE COUNTY SCHOOL SYSTEM
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FOR THE FISCAL YEAR 2010**

TOTAL EXPENDITURES ACCOUNT 72210	\$190,520
99100 Transfers Out	
590 Transfers to Other Funds	90,000
TOTAL EXPENDITURES ACCOUNT 99100	\$90,000
TOTAL EXPENDITURES SUB 10S	\$1,195,811

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 110 Title I, Part A, School Improvement

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(18,904)
11410 Accounts Receivable	108,700
TOTAL ASSETS SUB 110	\$89,796

LIABILITIES

21100 Accounts Payable	182,181
21320 Social Security Tax	1,034
21340 Employee Insurance Deductions	495
21900 Other Current Liabilities	571

TOTAL LIABILITIES SUB 110	\$184,281
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RESERVES

34410 Reserved for Title I - Grants to Local Education Agencies	(94,485)
TOTAL RESERVES SUB 110	(\$94,485)

TOTAL LIABILITIES AND RESERVES SUB 110	\$89,796
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REVENUE AND EXPENDITURES

REVENUE

47141 Title I - Grants to Local Education Agencies.	568,514
TOTAL REVENUE SUB 110	\$568,514

71100 Regular Instruction Program	
116 Teachers	27,793

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

162 Clerical Personnel	6,575
189 Other Salaries & Wages	225,534
201 Social Security	19,381
204 State Retirement	16,200
429 Instructional Supplies & Materials	38,279
722 Regular Instruction Equipment	229,845
TOTAL EXPENDITURES ACCOUNT 71100	\$563,607
 72120 Health Services	
524 In Service-Staff Development	6,430
TOTAL EXPENDITURES ACCOUNT 72120	\$6,430
 72130 Other Student Support	
123 Guidance Personnel	22,737
TOTAL EXPENDITURES ACCOUNT 72130	\$22,737
 72210 Regular Instruction Program	
189 Other Salaries & Wages	60,080
201 Social Security	4,435
204 State Retirement	3,886
206 Life Insurance	109
207 Medical Insurance	3,426
208 Dental Insurance	119
355 Travel	12,514
399 Other Contracted Services	30,954
499 Other Supplies and Materials	1,025
524 In Service-Staff Development	42,894
TOTAL EXPENDITURES ACCOUNT 72210	\$159,442
 72410 Office of the Principal	

**SAMPLE COUNTY SCHOOL SYSTEM
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FOR THE FISCAL YEAR 2010**

189 Other Salaries & Wages	34,500
201 Social Security	2,639
204 State Retirement	2,215
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TOTAL EXPENDITURES ACCOUNT 72410	\$39,354
TOTAL EXPENDITURES SUB 110	\$920,141

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 200 Title II Part A Training & Recruiting

BALANCE SHEET

ASSETS

11140 Cash with Trustee	111,645
11410 Accounts Receivable	82,623
TOTAL ASSETS SUB 200	\$194,268

LIABILITIES

21310 Income Tax Withheld and Unpaid	4,103
21320 Social Security Tax	6,310
21340 Employee Insurance Deductions	15,612
TOTAL LIABILITIES SUB 200	\$26,025

RESERVES

34420 Reserved for Title V - Innovative Ed Program Strategies	(168)
34440 Other Federal Reserves	168,411
TOTAL RESERVES SUB 200	\$168,243

TOTAL LIABILITIES AND RESERVES SUB 200	\$194,268
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REVENUE AND EXPENDITURES

REVENUE

47189 Title II- Eisenhower Professional Development State Grants.	948,199
TOTAL REVENUE SUB 200	\$948,199

72210 Regular Instruction Program	
138 Instructional Computer Personnel	593,440

**SAMPLE COUNTY SCHOOL SYSTEM
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189 Other Salaries & Wages	18,000
201 Social Security	43,552
204 State Retirement	38,543
206 Life Insurance	1,259
207 Medical Insurance	45,997
208 Dental Insurance	2,264
308 Consultants	25,440
355 Travel	11,562
499 Other Supplies and Materials	8,900
524 In Service-Staff Development	119,242
TOTAL EXPENDITURES ACCOUNT 72210	\$908,199
99100 Transfers Out	
590 Transfers to Other Funds	40,000
TOTAL EXPENDITURES ACCOUNT 99100	\$40,000
TOTAL EXPENDITURES SUB 200	\$1,116,442

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 21S Title II, Part D, competitive, ARRA

BALANCE SHEET

ASSETS

11140 Cash with Trustee (6,242)

11410 Accounts Receivable 6,242

REVENUE

47590 Other Federal Through State. 6,242

TOTAL REVENUE SUB 21S \$6,242

71100 Regular Instruction Program

722 Regular Instruction Equipment 6,242

TOTAL EXPENDITURES ACCOUNT 71100 \$6,242

TOTAL EXPENDITURES SUB 21S \$6,242

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 230 Title II Part D Technology

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(2,311)
11410 Accounts Receivable	5,127
TOTAL ASSETS 230	\$2,816

RESERVES

34440 Other Federal Reserves	2,816
TOTAL RESERVES SUB 230	\$2,816

TOTAL LIABILITIES AND RESERVES SUB 230	\$2,816
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REVENUE AND EXPENDITURES

REVENUE

47590 Other Federal Through State.	26,990
TOTAL REVENUE SUB 230	\$26,990

71100 Regular Instruction Program	
499 Other Supplies and Materials	857
722 Regular Instruction Equipment	14,057
TOTAL EXPENDITURES ACCOUNT 71100	\$14,914

72130 Other Student Support	
307 Communication	4,988
TOTAL EXPENDITURES ACCOUNT 72130	\$4,988

72210 Regular Instruction Program

**SAMPLE COUNTY SCHOOL SYSTEM
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201 Social Security	103
204 State Retirement	537
524 In Service-Staff Development	3,435
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TOTAL EXPENDITURES ACCOUNT 72210	\$4,075
99100 Transfers Out	
590 Transfers to Other Funds	100
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TOTAL EXPENDITURES ACCOUNT 99100	\$100
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TOTAL EXPENDITURES SUB 230	\$23,980

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 23S Title II Part D Technology, ARRA

BALANCE SHEET

ASSETS

11140 Cash with Trustee	11,945
11410 Accounts Receivable	127
TOTAL ASSETS SUB 23S	\$12,072

LIABILITIES

21100 Accounts Payable	12,072
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TOTAL LIABILITIES AND RESERVES SUB 23S	\$12,072
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REVENUE AND EXPENDITURES

REVENUE

47590 Other Federal Through State.	60,492
TOTAL REVENUE SUB 23S	\$60,492

71100 Regular Instruction Program	
722 Regular Instruction Equipment	25,865
TOTAL EXPENDITURES ACCOUNT 71100	\$25,865

72210 Regular Instruction Program	
189 Other Salaries & Wages	28,001
201 Social Security	1,736
204 State Retirement	1,873
212 Employer Medicare	406

**SAMPLE COUNTY SCHOOL SYSTEM
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524 In Service-Staff Development	2,511
TOTAL EXPENDITURES ACCOUNT 72210	\$34,527
99100 Transfers Out	
590 Transfers to Other Funds	100
TOTAL EXPENDITURES ACCOUNT 99100	\$100
TOTAL EXPENDITURES SUB 23S	\$60,492

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 300 Title III Part A English Language Acquisition

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(1,750)
11410 Accounts Receivable	13,135
TOTAL ASSETS SUB 300	\$11,385

LIABILITIES

21310 Income Tax Withheld and Unpaid	2
21320 Social Security Tax	28
21340 Employee Insurance Deductions	961
TOTAL LIABILITIES SUB 300	\$991

RESERVES

34440 Other Federal Reserves	10,394
TOTAL RESERVES SUB 300	\$10,394

TOTAL LIABILITIES AND RESERVES SUB 300	\$11,385
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REVENUE AND EXPENDITURES

REVENUE

47146 English Language Acquisition Grants (Title III)	81,627
TOTAL REVENUE SUB 300	\$81,627

71100 Regular Instruction Program	
189 Other Salaries & Wages	33,417
195 Certified Substitute Teachers	2,500

**SAMPLE COUNTY SCHOOL SYSTEM
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201 Social Security	2,748
204 State Retirement	2,285
429 Instructional Supplies & Materials	17,850
722 Regular Instruction Equipment	865
TOTAL EXPENDITURES ACCOUNT 71100	\$59,665
 72210 Regular Instruction Program	
189 Other Salaries & Wages	1,405
201 Social Security	167
204 State Retirement	166
207 Medical Insurance	258
208 Dental Insurance	5
355 Travel	3,325
399 Other Contracted Services	527
524 In Service-Staff Development	2,114
TOTAL EXPENDITURES ACCOUNT 72210	\$7,967
 TOTAL EXPENDITURES SUB 300	 \$64,031

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 410 Title IV Part A Safe & Drug Free Schools

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(2,908)
11410 Accounts Receivable	27,491
TOTAL ASSETS SUB 410	\$24,583

LIABILITIES

21310 Income Tax Withheld and Unpaid	262
21320 Social Security Tax	447
21340 Employee Insurance Deductions	1,928
TOTAL LIABILITIES SUB 410	\$2,637

RESERVES

34420 Reserved for Title V - Innovative Ed Program Strategies	(4,480)
34440 Other Federal Reserves	26,426
TOTAL RESERVES SUB 410	\$21,946

TOTAL LIABILITIES AND RESERVES SUB 410	\$24,583
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REVENUE AND EXPENDITURES

REVENUE

47147 Safe and Drug-Free Schools State Grants (Title IV)	93,706
TOTAL REVENUE SUB 410	\$93,706

72130 Other Student Support	
123 Guidance Personnel	39,825

**SAMPLE COUNTY SCHOOL SYSTEM
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201 Social Security	2,692
204 State Retirement	2,557
206 Life Insurance	119
207 Medical Insurance	5,588
208 Dental Insurance	202
355 Travel	764
399 Other Contracted Services	2,456
499 Other Supplies and Materials	10,144
524 In Service-Staff Development	480
790 Other Equipment	4,736
TOTAL EXPENDITURES ACCOUNT 72130	\$69,563
99100 Transfers Out	
590 Transfers to Other Funds	1
TOTAL EXPENDITURES ACCOUNT 99100	\$1
TOTAL EXPENDITURES SUB 410	\$67,368

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
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FUND 142 SUB FUND 500 Title V Part A Innovative Programs

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(2,191)
TOTAL ASSETS 500	(\$2,191)

RESERVES

34420 Reserved for Title V - Innovative Ed Program Strategies	(2,191)
TOTAL EXPENDITURES ACCOUNT 34420	(\$2,191)

TOTAL EXPENDITURES SUB 500	(\$2,191)
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**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 70S Title X, Part C, Homeless, ARRA

BALANCE SHEET

ASSETS

11140 Cash with Trustee (145)

11410 Accounts Receivable 145

REVENUE

47590 Other Federal Through State. 958

TOTAL REVENUE SUB 70S \$958

72130 Other Student Support

499 Other Supplies and Materials 958

TOTAL EXPENDITURES ACCOUNT 72130 \$958

TOTAL EXPENDITURES SUB 70S \$958

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 800 Carl Perkins

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(92,099)
11410 Accounts Receivable	138,936
TOTAL ASSETS SUB 800	\$46,837

LIABILITIES

21310 Income Tax Withheld and Unpaid	14
21320 Social Security Tax	197
21340 Employee Insurance Deductions	1,275

TOTAL LIABILITIES SUB 800	\$1,486
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RESERVES

34440 Other Federal Reserves	45,351
TOTAL RESERVES SUB 800	\$45,351

TOTAL LIABILITIES AND RESERVES SUB 800	\$46,837
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REVENUE AND EXPENDITURES

REVENUE

44170 Miscellaneous Refunds	505
47131 Vocational Education - Basic Grants to States	360,362
TOTAL REVENUE SUB 800	\$360,867

71300 Vocational Education Program	
163 Educational Assistants	15,469

**SAMPLE COUNTY SCHOOL SYSTEM
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189 Other Salaries & Wages	50,874
201 Social Security	4,260
204 State Retirement	9,214
206 Life Insurance	139
207 Medical Insurance	7,245
208 Dental Insurance	546
212 Employer Medicare	300
730 Vocational Instruction Equipment	146,448
TOTAL EXPENDITURES ACCOUNT 71300	\$234,495
 72130 Other Student Support	
355 Travel	59,230
399 Other Contracted Services	1,000
524 In Service-Staff Development	5,490
TOTAL EXPENDITURES ACCOUNT 72130	\$65,720
 72230 Vocational Education Program	
355 Travel	4,128
TOTAL EXPENDITURES ACCOUNT 72230	\$4,128
 99100 Transfers Out	
504 Indirect Cost	1,116
TOTAL EXPENDITURES ACCOUNT 99100	\$1,116
 TOTAL EXPENDITURES SUB 800	\$295,402

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 900 IDEA Part B

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(420,756)
11410 Accounts Receivable	662,564
TOTAL ASSETS SUB 900	\$241,808

LIABILITIES

21100 Accounts Payable	150,306
21310 Income Tax Withheld and Unpaid	4,472
21320 Social Security Tax	23,158
21340 Employee Insurance Deductions	67,671

TOTAL LIABILITIES SUB 900	\$245,607
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RESERVES

34430 Reserved for Special Education IDEA	(3,799)
TOTAL RESERVES SUB 900	(\$3,799)

TOTAL LIABILITIES AND RESERVES SUB 900	\$241,808
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REVENUE AND EXPENDITURES

REVENUE

47143 Special Education Grants to States - IDEA.	4,274,216
TOTAL REVENUE SUB 900	\$4,274,216

71200 Special Education Program	
116 Teachers	102,468

**SAMPLE COUNTY SCHOOL SYSTEM
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163 Educational Assistants	1,562,902
189 Other Salaries & Wages	77,317
195 Certified Substitute Teachers	1,400
201 Social Security	124,207
204 State Retirement	182,698
206 Life Insurance	3,663
207 Medical Insurance	131,473
208 Dental Insurance	7,913
312 Contracts with Private Agencies	118,585
429 Instructional Supplies & Materials	55,041
725 Special Education Equipment	29,970
TOTAL EXPENDITURES ACCOUNT 71200	\$2,397,637
 72220 Special Education Program	
135 Assessment Personnel	99,351
161 Secretary(s)	27,495
189 Other Salaries & Wages	396,496
201 Social Security	36,525
204 State Retirement	58,976
206 Life Insurance	947
207 Medical Insurance	48,989
208 Dental Insurance	3,229
399 Other Contracted Services	117,224
499 Other Supplies and Materials	19,504
TOTAL EXPENDITURES ACCOUNT 72220	\$808,736
 99100 Transfers Out	
590 Transfers to Other Funds	520,667
TOTAL EXPENDITURES ACCOUNT 99100	\$520,667

**SAMPLE COUNTY SCHOOL SYSTEM
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FOR THE FISCAL YEAR 2010**

TOTAL EXPENDITURES SUB 900	\$3,176,065
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**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
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FUND 142 SUB FUND 90S IDEA Part B, ARRA

BALANCE SHEET

ASSETS

11140 Cash with Trustee	(71,308)
11410 Accounts Receivable	71,308
TOTAL ASSETS SUB 90S	\$0

LIABILITIES

21100 Accounts Payable	975,871
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TOTAL LIABILITIES SUB 90S	\$975,871
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RESERVES

34430 Reserved for Special Education IDEA	(975,871)
TOTAL RESERVES SUB 90S	(\$975,871)

TOTAL LIABILITIES AND RESERVES SUB 90S	\$0
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REVENUE AND EXPENDITURES

REVENUE

47143 Special Education Grants to States - IDEA.	120,664
TOTAL REVENUE SUB 90S	\$120,664

71200 Special Education Program

116 Teachers	14,517
163 Educational Assistants	1,699
171 Speech Pathologist	13,267
189 Other Salaries & Wages	2,535

**SAMPLE COUNTY SCHOOL SYSTEM
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FOR THE FISCAL YEAR 2010**

201 Social Security	2,449
204 State Retirement	2,134
429 Instructional Supplies & Materials	5,000
499 Other Supplies and Materials	4,275
TOTAL EXPENDITURES ACCOUNT 71200	\$45,876
 72130 Other Student Support	
124 Psychological Personnel	1,487
201 Social Security	114
204 State Retirement	95
TOTAL EXPENDITURES ACCOUNT 72130	\$1,696
 72220 Special Education Program	
135 Assessment Personnel	3,871
201 Social Security	296
204 State Retirement	538
524 In Service-Staff Development	70,201
TOTAL EXPENDITURES ACCOUNT 72220	\$74,906
 72410 Office of the Principal	
104 Principals	3,060
201 Social Security	234
204 State Retirement	196
TOTAL EXPENDITURES ACCOUNT 72410	\$3,490
 72710 Transportation	
729 Transportation Equipment	970,567
TOTAL EXPENDITURES ACCOUNT 72710	\$970,567

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

TOTAL EXPENDITURES SUB 90S	\$1,096,535
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**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 910 IDEA Preschool

BALANCE SHEET

ASSETS

11140 Cash with Trustee	8,590
11410 Accounts Receivable	353
TOTAL ASSETS SUB 910	\$8,943

LIABILITIES

21310 Income Tax Withheld and Unpaid	3
21340 Employee Insurance Deductions	207

TOTAL LIABILITIES SUB 910	\$210
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RESERVES

34430 Reserved for Special Education IDEA	8,733
TOTAL RESERVES SUB 910	\$8,733

TOTAL LIABILITIES AND RESERVES SUB 910	\$8,943
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REVENUE AND EXPENDITURES

REVENUE

47143 Special Education Grants to States - IDEA.	49,353
TOTAL REVENUE SUB 910	\$49,353

71200 Special Education Program

163 Educational Assistants	28,358
201 Social Security	2,137
204 State Retirement	2,845

**SAMPLE COUNTY SCHOOL SYSTEM
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429 Instructional Supplies & Materials	353
TOTAL EXPENDITURES ACCOUNT 71200	\$33,693
TOTAL EXPENDITURES SUB 910	\$26,766

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 91S IDEA Preschool, ARRA

BALANCE SHEET

ASSETS

11140 Cash with Trustee (10,500)

11410 Accounts Receivable 10,500

REVENUE

47143 Special Education Grants to States - IDEA. 10,500

TOTAL REVENUE SUB 91S \$10,500

71200 Special Education Program

725 Special Education Equipment 10,500

TOTAL EXPENDITURES ACCOUNT 71200 \$10,500

TOTAL EXPENDITURES SUB 91S \$10,500

**SAMPLE COUNTY SCHOOL SYSTEM
ANNUAL FINANCIAL REPORT FEDERAL SUBFUNDS
FOR THE FISCAL YEAR 2010**

FUND 142 SUB FUND 999 General Purpose School Transfer

BALANCE SHEET

ASSETS

11140 Cash with Trustee	900,000
TOTAL ASSETS 999	\$900,000

RESERVES

34440 Other Federal Reserves	900,000
TOTAL RESERVES SUB 999	\$900,000

TOTAL LIABILITIES AND RESERVES SUB 999	\$900,000
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REVENUE AND EXPENDITURES

REVENUE

49800 Transfers in(complete Schedule)	900,000
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