

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

		<b>141</b>	<b>142</b>	<b>143</b>	<b>177</b>
	<b>TOTAL</b>	<b>General</b>	<b>School</b>	<b>Central</b>	<b>Education</b>
	<b>ALL FUNDS</b>	<b>School</b>	<b>Federal</b>	<b>Cafeteria</b>	<b>Capital</b>
					<b>Projects</b>
<b>BALANCE SHEET FYE 2010</b>					
<b>ASSETS</b>					
11140 Cash with Trustee	\$9,309,506	\$5,439,346	\$196,995	\$2,504,312	\$1,168,853
11410 Accounts Receivable	5,841,542	3,848,146	1,926,329	23,978	43,089
11430 Due from Other Government Agencies	2,750,256	2,750,256			
11440 Due From Other Funds	1,370	1,370			
<b>TOTAL ASSETS</b>	<b>\$17,902,674</b>	<b>\$12,039,118</b>	<b>\$2,123,324</b>	<b>\$2,528,290</b>	<b>\$1,211,942</b>
<b>LIABILITIES</b>					
21100 Accounts Payable	\$2,266,320	\$349,239	\$1,322,190	\$1,101	\$593,790
21310 Income Tax Withheld and Unpaid	330,429	307,996	18,368	4,065	
21320 Social Security Tax	638,039	559,859	55,551	22,629	
21340 Employee Insurance Deductions	1,630,387	1,420,857	154,716	54,814	
21900 Other Current Liabilities	2,964,544	2,963,380	1,164		
<b>TOTAL LIABILITIES</b>	<b>\$7,829,719</b>	<b>\$5,601,331</b>	<b>\$1,551,989</b>	<b>\$82,609</b>	<b>\$593,790</b>
<b>RESERVES AND FUND BALANCE</b>					
34380 Reserved for Career Ladder Program	\$32,224	\$32,224			
34410 Reserved for Title I - Grants to Local Educati	395,713		395,713		
34420 Reserved for Title V - Innovative Ed Progar	(6,839)		(6,839)		
34430 Reserved for Special Education IDEA	(970,937)		(970,937)		
34440 Other Federal Reserves	1,153,398		1,153,398		
39000 Undesignated Fund Balance	9,469,396	6,405,563		2,445,681	618,152
<b>TOTAL RESERVES AND FUND BALANCE</b>	<b>\$10,072,955</b>	<b>\$6,437,787</b>	<b>\$571,335</b>	<b>\$2,445,681</b>	<b>\$618,152</b>
<b>TOTAL LIAB, RESERVES AND FUND BAL</b>	<b>\$17,902,674</b>	<b>\$12,039,118</b>	<b>\$2,123,324</b>	<b>\$2,528,290</b>	<b>\$1,211,942</b>

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
<b>REVENUE</b>					
40110 Current Property Tax	12,668,478	11,720,489			947,989
40120 Trustees Collections - Prior Year	427,805	364,571			63,234
40130 Circuit Clk./Clk. & Master Coll. - Prior Yrs	440,120	376,761			63,359
40140 Interest & Penalty	73,512	63,964			9,548
40161 Payments in Lieu of Taxes T.V.A	1,539	1,539			
40162 Payments in Lieu of Taxes Local Utilities	237,913	211,218			26,695
40163 Payments in Lieu of Taxes Other	374,818	363,667			11,151
40210 Local Option Sales Tax	32,466,728	32,466,728			
40320 Bank Excise Tax	45,631	42,216			3,415
40350 Interstate Telecommunications Tax	7,136	7,136			
40000 Total Local Taxes	\$46,743,680	\$45,618,289			\$1,125,391
41110 Marriage Licenses	5,795	5,795			
41590 Other Permits	2,728	2,728			
41000 Total License & Permits	\$8,523	\$8,523			
43513 Tuition - Summer School	5,225	5,225			
43517 Tuition - Other	374,905	374,905			
43521 Lunch Payments - Children	924,343			924,343	
43522 Lunch Payments - Adults	185,838			185,838	
43523 Income from Breakfast	69,326			69,326	
43525 Ala Carte Sales	357,853			357,853	
43990 Other Charges for Services	50,436	50,436			
43000 Total Current Service	\$1,967,926	\$430,566		\$1,537,360	

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
44110 Investment Income	6,796			6,796	
44120 Lease/Rentals.	1	1			
44146 E-Rate Funding	147,841	147,841			
44170 Miscellaneous Refunds	167,724	167,219	505		
44530 Sale of Equipment	4,932	3,032			1,900
44560 Damages Recovered from Individuals	112	112			
44570 Contributions & Gifts	152,426	152,426			
44990 Other Local Revenue.	166,301	166,301			
44000 Total Other Local Revenue	\$646,133	\$636,932	\$505	\$6,796	\$1,900
46511 Basic Education Program	40,852,500	40,852,500			
46512 Basic Education Program ARRA	2,443,500	2,443,500			
46515 Early Childhood Education Program	1,168,706	1,168,706			
46520 School Food Service.	74,792			74,792	
46530 Energy Efficient Schools	21,780				21,780
46590 Other State Education Funds	264,324	624			263,700
46591 Coordinated School Health--ARRA	134,867	134,867			
46592 Internet connectivity--ARRA	37,762	37,762			
46594 Family REsource Centers--ARRA	33,300	33,300			
46595 SSMS--ARRA	32,702	32,702			
46610 Career Ladder.	527,986	527,986			
46615 Career Ladder Ext Contract ARRA	163,202	163,202			
46850 Mixed Drink Tax	13,949	13,949			
46851 State Revenue Sharing - TVA.	1,119,198	1,119,198			
46980 Other State Grants.	1,266,771	1,266,771			
46981 Safe Schools Grant--ARRA	36,452	36,452			
46000 Total State Revenue	\$48,191,791	\$47,831,519		\$74,792	\$285,480

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
47111 USDA School Lunch Program	3695748			3695748	
47113 Breakfast.	1681947			1681947	
47114 USDA - Other	120921			120921	
47115 USDA --ARRA	19194			19194	
47131 Vocational Education - Basic Grants to State	360362		360362		
47139 Other Vocational	92345	92345			
47141 Title I - Grants to Local Education Agencies.	6209002		6209002		
47143 Special Education Grants to States - IDEA.	4454733		4454733		
47146 English Language Acquisition Grants (Title II	81627		81627		
47147 Safe and Drug-Free Schools State Grants (Ti	93706		93706		
47189 Title II- Eisenhower Professional Developme	948199		948199		
47590 Other Federal Through State.	94682		94682		
47640 ROTC Reimbursement	170321	170321			
49700 Insurance Recovery	80543	80543			
49800 Transfers in(complete Schedule)	3315389	2171783	1143606		
<b>TOTAL REVENUE</b>	<b>\$118,976,772</b>	<b>\$97,040,821</b>	<b>\$13,386,422</b>	<b>\$7,136,758</b>	<b>\$1,412,771</b>

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

		<b>141</b>	<b>142</b>	<b>143</b>	<b>177</b>
	<b>TOTAL</b>	<b>General</b>	<b>School</b>	<b>Central</b>	<b>Education</b>
	<b>ALL FUNDS</b>	<b>School</b>	<b>Federal</b>	<b>Cafeteria</b>	<b>Capital</b>
					<b>Projects</b>
<b>EXPENSE</b>					
71100 Regular Instruction Program					
116 Teachers	\$34,328,698	\$33,019,127	\$1,309,571		
117 Career Ladder Program	415,132	415,132			
127 Career Ladder Extended Contracts	147,679	147,679			
128 Homebound Teachers	110,415	110,415			
162 Clerical Personnel	262,664		262,664		
163 Educational Assistants	1,299,936	1,093,828	206,108		
189 Other Salaries & Wages	1,068,520	478,624	589,896		
195 Certified Substitute Teachers	672,388	653,088	19,300		
198 Non-certified Substitute Teachers	7,619		7,619		
201 Social Security	2,767,867	2,593,234	174,633		
204 State Retirement	2,814,465	2,637,310	177,155		
206 Life Insurance	88,031	84,181	3,850		
207 Medical Insurance	3,190,315	3,029,009	161,306		
208 Dental Insurance	125,912	118,632	7,280		
299 Other Fringe Benefits	548,216	548,216			
399 Other Contracted Services	124,089	48,818	75,271		
429 Instructional Supplies & Materials	1,582,933	742,971	839,962		
449 Textbooks	562,163	562,163			
499 Other Supplies and Materials	118,029	110,309	7,720		
599 Other Charges	153,064	82,346	70,718		
722 Regular Instruction Equipment	1,498,666	375,041	1,123,625		
Total 71100 Regular Instruction Program	\$51,886,801	\$46,850,123	\$5,036,678		

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
71200 Special Education Program					
116 Teachers	\$6,484,457	\$6,367,472	\$116,985		
117 Career Ladder Program	71,769	71,769			
128 Homebound Teachers	57,886	57,886			
163 Educational Assistants	2,183,471	590,512	1,592,959		
171 Speech Pathologist	13,267		13,267		
189 Other Salaries & Wages	215,962	136,110	79,852		
195 Certified Substitute Teachers	112,035	110,635	1,400		
201 Social Security	643,564	514,771	128,793		
204 State Retirement	679,073	491,396	187,677		
206 Life Insurance	19,001	15,338	3,663		
207 Medical Insurance	690,474	559,001	131,473		
208 Dental Insurance	34,247	26,334	7,913		
312 Contracts with Private Agencies	498,452	379,867	118,585		
336 Maintenance and Repair Services - Equipment	2,088	2,088			
399 Other Contracted Services	328,643	328,643			
429 Instructional Supplies & Materials	139,377	78,983	60,394		
499 Other Supplies and Materials	63,698	59,423	4,275		
599 Other Charges	70,543	70,543			
725 Special Education Equipment	87,127	46,657	40,470		
Total 71200 Special Education Program	\$12,395,134	\$9,907,428	\$2,487,706		
71300 Vocational Education Program					
116 Teachers	\$1,966,668	\$1,966,668			
117 Career Ladder Program	23,000	23,000			
163 Educational Assistants	15,469		15,469		
189 Other Salaries & Wages	314,720	263,846	50,874		

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
195 Certified Substitute Teachers	24,780	24,780			
201 Social Security	166,838	162,578	4,260		
204 State Retirement	153,894	144,680	9,214		
206 Life Insurance	5,037	4,898	139		
207 Medical Insurance	181,566	174,321	7,245		
208 Dental Insurance	8,068	7,522	546		
212 Employer Medicare	300		300		
429 Instructional Supplies & Materials	88,797	88,797			
499 Other Supplies and Materials	49,196	49,196			
599 Other Charges	5,317	5,317			
730 Vocational Instruction Equipment	332,155	185,707	146,448		
<b>Total 71300 Vocational Education Program</b>	<b>\$3,335,805</b>	<b>\$3,101,310</b>	<b>\$234,495</b>		
<b>72110 Attendance</b>					
105 Supervisor/Director	\$115,589	\$115,589			
117 Career Ladder Program	1,000	1,000			
189 Other Salaries & Wages	115,194	115,194			
201 Social Security	16,292	16,292			
204 State Retirement	24,225	24,225			
206 Life Insurance	543	543			
207 Medical Insurance	16,334	16,334			
208 Dental Insurance	885	885			
355 Travel	4,377	4,377			
399 Other Contracted Services	32,701	32,701			
499 Other Supplies and Materials	915	915			
<b>Total 72110 Attendance</b>	<b>\$328,055</b>	<b>\$328,055</b>			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
72120 Health Services					
131 Medical Personnel	\$286,675	\$286,675			
189 Other Salaries & Wages	22,354	22,354			
201 Social Security	21,452	21,452			
204 State Retirement	28,036	28,036			
206 Life Insurance	650	650			
207 Medical Insurance	34,804	34,804			
208 Dental Insurance	1,551	1,551			
348 Postal Charges	2,150	2,150			
355 Travel	10,101	10,101			
399 Other Contracted Services	7,009	7,009			
499 Other Supplies and Materials	103,297	103,297			
524 In Service-Staff Development	21,326	14,896	6,430		
<b>Total 72120 Health Services</b>	<b>\$539,405</b>	<b>\$532,975</b>	<b>\$6,430</b>		
72130 Other Student Support					
117 Career Ladder Program	\$32,960	\$32,960			
123 Guidance Personnel	1,994,367	1,879,050	115,317		
124 Psychological Personnel	380,609	379,122	1,487		
162 Clerical Personnel	133,480	127,949	5,531		
189 Other Salaries & Wages	188,402	188,402			
201 Social Security	195,719	188,888	6,831		
204 State Retirement	191,734	185,430	6,304		
206 Life Insurance	5,946	5,650	296		
207 Medical Insurance	194,826	186,894	7,932		
208 Dental Insurance	8,878	8,593	285		
307 Communication	4,988		4,988		



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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
309 Contracts with Government Agencies	74,475	74,475			
355 Travel	79,780	19,786	59,994		
399 Other Contracted Services	207,524	204,068	3,456		
499 Other Supplies and Materials	200,987	183,656	17,331		
524 In Service-Staff Development	8,198	2,228	5,970		
790 Other Equipment	7,036	2,300	4,736		
<b>Total 72130 Other Student Support</b>	<b>\$3,909,909</b>	<b>\$3,669,451</b>	<b>\$240,458</b>		
<b>72210 Regular Instruction Program</b>					
105 Supervisor/Director	\$397,989	\$397,989			
117 Career Ladder Program	37,787	37,787			
129 Librarians	1,041,029	1,041,029			
138 Instructional Computer Personnel	593,440		593,440		
162 Clerical Personnel	97,494	86,133	11,361		
189 Other Salaries & Wages	600,280	87,780	512,500		
201 Social Security	201,178	119,026	82,152		
204 State Retirement	195,910	119,816	76,094		
206 Life Insurance	6,022	3,768	2,254		
207 Medical Insurance	218,545	127,609	90,936		
208 Dental Insurance	9,127	5,346	3,781		
212 Employer Medicare	406		406		
308 Consultants	25,440		25,440		
355 Travel	76,478	46,303	30,175		
399 Other Contracted Services	114,102	9,600	104,502		
432 Library Books-Media	98,788	98,788			
499 Other Supplies and Materials	66,151	49,430	16,721		
524 In Service-Staff Development	710,216	31,233	678,983		

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
599 Other Charges	9,044	2,740	6,304		
790 Other Equipment	13,625		13,625		
Total 72210 Regular Instruction Program	\$4,513,051	\$2,264,377	\$2,248,674		
72220 Special Education Program					
105 Supervisor/Director	\$159,116	\$159,116			
117 Career Ladder Program	4,500	4,500			
135 Assessment Personnel	103,222		103,222		
161 Secretary(s)	27,495		27,495		
162 Clerical Personnel	28,930	28,930			
189 Other Salaries & Wages	703,813	307,317	396,496		
201 Social Security	73,574	36,753	36,821		
204 State Retirement	89,395	29,881	59,514		
206 Life Insurance	1,644	697	947		
207 Medical Insurance	81,110	32,121	48,989		
208 Dental Insurance	4,846	1,617	3,229		
355 Travel	54,092	54,092			
399 Other Contracted Services	117,224		117,224		
499 Other Supplies and Materials	19,504		19,504		
524 In Service-Staff Development	85,194	14,993	70,201		
Total 72220 Special Education Program	\$1,553,659	\$670,017	\$883,642		
72230 Vocational Education Program					
105 Supervisor/Director	\$64,756	\$64,756			
161 Secretary(s)	26,171	26,171			
201 Social Security	6,699	6,699			
204 State Retirement	5,883	5,883			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
206 Life Insurance	202	202			
207 Medical Insurance	3,028	3,028			
208 Dental Insurance	106	106			
355 Travel	8,719	4,591	4,128		
499 Other Supplies and Materials	1,261	1,261			
599 Other Charges	25	25			
<b>Total 72230 Vocational Education Program</b>	<b>\$116,850</b>	<b>\$112,722</b>	<b>\$4,128</b>		
<b>72260 Adult Programs</b>					
189 Other Salaries & Wages	\$36,668	\$36,668			
201 Social Security	1,548	1,548			
355 Travel	235	235			
399 Other Contracted Services	735	735			
499 Other Supplies and Materials	3,020	3,020			
<b>Total 72260 Adult Programs</b>	<b>\$42,206</b>	<b>\$42,206</b>			
<b>72310 Board of Education</b>					
118 Secretary to Board	\$3,600	\$3,600			
189 Other Salaries & Wages	25	25			
191 Board and Committee Members Fees	32,100	32,100			
201 Social Security	2,727	2,727			
204 State Retirement	498	498			
206 Life Insurance	15	15			
210 Unemployment Compensation	254,088	254,088			
305 Audit Services	41,200	41,200			
320 Dues and Memberships	13,303	13,303			
331 Legal Services	148,724	148,724			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
355 Travel	24,094	24,094			
399 Other Contracted Services	33,995	33,995			
499 Other Supplies and Materials	267	267			
508 Premiums on Corporate Surety Bonds	175	175			
510 Trustees Commission	738,562	738,562			
513 Workers Compensation Insurance	748,782	748,782			
599 Other Charges	1,416	1,416			
<b>Total 72310 Board of Education</b>	<b>\$2,043,571</b>	<b>\$2,043,571</b>			
<b>72320 Director of Schools</b>					
101 County Official-Administrative Officer	\$132,913	\$132,913			
103 Assistant(s)	100,000	100,000			
117 Career Ladder Program	2,000	2,000			
161 Secretary(s)	136,008	136,008			
201 Social Security	25,667	25,667			
204 State Retirement	33,676	33,676			
206 Life Insurance	747	747			
207 Medical Insurance	15,621	15,621			
208 Dental Insurance	1,128	1,128			
307 Communication	44,488	44,488			
320 Dues and Memberships	6,504	6,504			
336 Maintenance and Repair Services - Equipment	15,761	15,761			
348 Postal Charges	15,201	15,201			
355 Travel	5,481	5,481			
435 Office Supplies	10,038	10,038			
524 In Service-Staff Development	11,610	11,610			
599 Other Charges	2,784	2,784			

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

		<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
Total 72320	Director of Schools	\$559,627	\$559,627			
72410	Office of the Principal					
104	Principals	\$2,096,721	\$2,093,661	\$3,060		
117	Career Ladder Program	34,000	34,000			
127	Career Ladder Extended Contracts	6,256	6,256			
139	Assistant Principals	949,665	949,665			
161	Secretary(s)	1,080,801	1,080,801			
189	Other Salaries & Wages	435,700	401,200	34,500		
201	Social Security	330,671	327,798	2,873		
204	State Retirement	383,972	381,561	2,411		
206	Life Insurance	9,757	9,757			
207	Medical Insurance	302,733	302,733			
208	Dental Insurance	14,456	14,456			
307	Communication	37,000	37,000			
355	Travel	20,735	20,735			
499	Other Supplies and Materials	101,365	101,365			
Total 72410	Office of the Principal	\$5,803,832	\$5,760,988	\$42,844		
72510	Fiscal Services					
105	Supervisor/Director	\$91,988	\$91,988			
119	Accountants-Bookkeepers	87,085	87,085			
161	Secretary(s)	34,246	34,246			
201	Social Security	15,646	15,646			
204	State Retirement	22,690	22,690			
206	Life Insurance	448	448			
207	Medical Insurance	10,695	10,695			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
208 Dental Insurance	680	680			
355 Travel	1,380	1,380			
435 Office Supplies	2,051	2,051			
524 In Service-Staff Development	1,091	1,091			
<b>Total 72510 Fiscal Services</b>	<b>\$268,000</b>	<b>\$268,000</b>			
<b>72520 Human Services(Resources) Personel</b>					
105 Supervisor/Director	\$149,545	\$149,545			
162 Clerical Personnel	26,881	26,881			
189 Other Salaries & Wages	66,066	66,066			
201 Social Security	18,048	18,048			
204 State Retirement	28,190	28,190			
206 Life Insurance	498	498			
207 Medical Insurance	8,219	8,219			
208 Dental Insurance	966	966			
355 Travel	4,334	4,334			
499 Other Supplies and Materials	248	248			
524 In Service-Staff Development	417	417			
599 Other Charges	10,163	10,163			
<b>Total 72520 Human Services(Resources) Personel</b>	<b>\$313,575</b>	<b>\$313,575</b>			
<b>72610 Operation of Plant</b>					
166 Custodial Personnel	\$1,374,247	\$1,374,247			
189 Other Salaries & Wages	27,707	27,707			
201 Social Security	99,008	99,008			
204 State Retirement	144,071	144,071			
206 Life Insurance	2,833	2,833			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
207 Medical Insurance	136,371	136,371			
208 Dental Insurance	5,869	5,869			
399 Other Contracted Services	484,825	484,825			
410 Custodial Supplies	264,251	264,251			
415 Electricity	2,387,017	2,387,017			
434 Natural Gas	813,092	813,092			
454 Water and Sewer	271,701	271,701			
502 Building and Contents Insurance	665,217	665,217			
720 Plant Operation Equipment	3,146	3,146			
<b>Total 72610    Operation of Plant</b>	<b>\$6,679,355</b>	<b>\$6,679,355</b>			
 72620    Maintenance of Plant					
161 Secretary(s)	\$76,305	\$76,305			
189 Other Salaries & Wages	1,585,794	1,585,794			
201 Social Security	116,803	116,803			
204 State Retirement	229,629	229,629			
206 Life Insurance	3,550	3,550			
207 Medical Insurance	163,336	163,336			
208 Dental Insurance	7,602	7,602			
355 Travel	2,491	2,491			
499 Other Supplies and Materials	862,007	862,007			
717 Maintenance Equipment	4,994	4,994			
<b>Total 72620    Maintenance of Plant</b>	<b>\$3,052,511</b>	<b>\$3,052,511</b>			
 72710    Transportation					
105 Supervisor/Director	\$72,314	\$72,314			
142 Mechanic(s)	296,059	296,059			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
146 Bus Drivers	2,076,217	2,076,217			
189 Other Salaries & Wages	91,634	91,634			
201 Social Security	177,786	177,786			
204 State Retirement	301,656	301,656			
206 Life Insurance	4,529	4,529			
207 Medical Insurance	253,489	253,489			
208 Dental Insurance	13,378	13,378			
315 Contracts with Vehicle Owners	106,143		106,143		
338 Maintenance and Repair Services - Vehicles	24,040	24,040			
355 Travel	7,111	7,111			
412 Diesel Fuel	634,461	634,461			
425 Gasoline	90,760	90,760			
450 Tires and Tubes	86,902	86,902			
453 Vehicle Parts	404,064	404,064			
599 Other Charges	50,288	50,288			
729 Transportation Equipment	1,031,769	61,202	970,567		
Total 72710 Transportation	\$5,722,600	\$4,645,890	\$1,076,710		
72810 Central and Other					
105 Supervisor/Director	\$76,500	\$76,500			
189 Other Salaries & Wages	151,307	151,307			
201 Social Security	16,315	16,315			
204 State Retirement	25,817	25,817			
206 Life Insurance	472	472			
207 Medical Insurance	17,061	17,061			
208 Dental Insurance	372	372			
355 Travel	1,188	1,188			



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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
399 Other Contracted Services	250,305	250,305			
499 Other Supplies and Materials	64,872	64,872			
524 In Service-Staff Development	7,124	7,124			
790 Other Equipment	336,480	336,480			
Total 72810 Central and Other	\$947,813	\$947,813			
73100 Food Service					
105 Supervisor/Director	\$66,238			\$66,238	
117 Career Ladder Program	1,000	1,000			
119 Accountants-Bookkeepers	92,015			92,015	
165 Cafeteria Personnel	2,383,337			2,383,337	
189 Other Salaries & Wages	115,572			115,572	
201 Social Security	191,349	77		191,272	
204 State Retirement	320,211	64		320,147	
206 Life Insurance	4,867			4,867	
207 Medical Insurance	167,131			167,131	
208 Dental Insurance	13,181			13,181	
210 Unemployment Compensation	2,531			2,531	
299 Other Fringe Benefits	6,198			6,198	
307 Communication	11,311			11,311	
336 Maintenance and Repair Services - Equipment	35,908			35,908	
354 Transportation - Other than Students	35,000			35,000	
355 Travel	13,005			13,005	
399 Other Contracted Services	104,966			104,966	
422 Food Supplies	2,614,843			2,614,843	
451 Uniforms	21,775			21,775	
499 Other Supplies and Materials	345,619			345,619	

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
524 In Service-Staff Development	10,972			10,972	
599 Other Charges	10,154			10,154	
710 Food Service Equipment	208,778			208,778	
<b>Total 73100 Food Service</b>	<b>\$6,775,961</b>	<b>\$1,141</b>		<b>\$6,774,820</b>	
 73300 Community Services					
105 Supervisor/Director	\$82,159	\$82,159			
189 Other Salaries & Wages	276,086	276,086			
201 Social Security	23,382	23,382			
204 State Retirement	27,079	27,079			
206 Life Insurance	62	62			
207 Medical Insurance	2,329	2,329			
208 Dental Insurance	65	65			
355 Travel	1,791	1,791			
399 Other Contracted Services	2,812	2,812			
499 Other Supplies and Materials	10,758	10,758			
790 Other Equipment	2,430	2,430			
<b>Total 73300 Community Services</b>	<b>\$428,953</b>	<b>\$428,953</b>			
 73400 Early Childhood Education					
105 Supervisor/Director	\$3,916	\$3,916			
116 Teachers	608,078	608,078			
162 Clerical Personnel	20,202	20,202			
163 Educational Assistants	224,262	224,262			
195 Certified Substitute Teachers	12,848	12,848			
201 Social Security	58,546	58,546			
204 State Retirement	65,129	65,129			

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

	<b>TOTAL ALL FUNDS</b>	<b>141 General School</b>	<b>142 School Federal</b>	<b>143 Central Cafeteria</b>	<b>177 Education Capital Projects</b>
206 Life Insurance	1,807	1,807			
207 Medical Insurance	73,236	73,236			
208 Dental Insurance	3,184	3,184			
399 Other Contracted Services	4,562	4,562			
429 Instructional Supplies & Materials	80,002	80,002			
524 In Service-Staff Development	4,192	4,192			
599 Other Charges	600	600			
Total 73400 Early Childhood Education	\$1,160,564	\$1,160,564			
91300 Education Capital Projects					
321 Engineering Services	\$26,658				\$26,658
399 Other Contracted Services	21,670				21,670
707 Building Improvements	952,183				952,183
717 Maintenance Equipment	29,118				29,118
722 Regular Instruction Equipment	95,715				95,715
Total 91300 Education Capital Projects	\$1,125,344				\$1,125,344
99100 Transfers Out					
504 Indirect Cost	\$1,116		\$1,116		
590 Transfers to Other Funds	2019379	1255106	764273		
Total 99100 Transfers Out	\$2,020,495	\$1,255,106	\$765,389		
<b>TOTAL EXPENSE</b>	<b>\$115,523,076</b>	<b>\$94,595,758</b>	<b>\$13,027,154</b>	<b>\$6,774,820</b>	<b>\$1,125,344</b>
<b>NET INCREASE (DECREASE) IN FUND BAL</b>	<b>\$3,453,696</b>	<b>\$2,445,063</b>	<b>\$359,268</b>	<b>\$361,938</b>	<b>\$287,427</b>