

2024-2025 AFR SUMMARY REPORT

92-0045-000 - WHEELER CENTRAL SCHOOLS

GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$2,231,829.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$8,228.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$95,474.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	\$4,530.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$1,286.00
01-1-01800-000	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	\$25,188.00
01-1-01910-000	OTHER RENTALS OF SCHOOL EQUIPMENT, PROPERTY, AND FACILITIES	\$18,252.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$640.00
01-1-01920-000	OTHER CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	\$450.00
01-1-01980-000	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	\$15,471.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$2,723.00
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$2,404,071.00
Intermediate Sources:		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$15,824.00
01-1-02210-000	ESU RECEIPTS	\$50.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	\$15,874.00
State Sources:		
01-1-03110-000	STATE AID	\$185,693.00
01-1-03120-000	SPED (SCHOOL AGE)	\$164,813.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$14,162.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$9,125.00
01-1-03131-000	PROPERTY TAX CREDIT	\$1,561,718.00
01-1-03165-000	FLEX FUNDING: AGES 0-5 SUPPORT SERVICES (STATE)	\$1,166.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$4,547.00
01-1-03400-000	STATE APPORTIONMENT	\$40,594.00
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	\$3,798.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$155.00

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01-1-03551-000	CAREER EDUCATION	\$3,749.00
01-1-03990-000	OTHER STATE RECEIPTS	\$6.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$1,989,526.00

Federal Sources:

01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$18,403.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$2,772.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$561.00
01-1-04518-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	\$25,837.00
01-1-04525-000	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$111,022.00
01-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$750.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$1,546.00
01-1-04969-000	ESSA TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2018/19 FORMULA BASED)	\$10,000.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$170,891.00

Non-Revenue Sources:

01-1-05320-000	SALE OF PROPERTY	\$2,250.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$2,250.00

01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$4,582,612.00
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GENERAL FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
1000 Instruction:		
01-2-01100-000	REGULAR INSTRUCTION	\$1,608,186.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$42,880.00
01-2-01160-000	POVERTY PROGRAMS	\$42,547.00
01-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	\$222,524.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$298,018.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$50.00

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01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$12.00
01-2-01000-000	TOTAL INSTRUCTION	\$2,214,217.00
2100 Support Services - Students:		
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$24,681.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$16,938.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$35,995.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$43,570.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$11,489.00
01-2-02100-000	TOTAL SUPPORT SERVICES - STUDENTS	\$132,673.00
2200 Support Services - Instruction:		
01-2-02213-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTIONAL STAFF TRAINING	\$8,874.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$66,512.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	\$119,754.00
01-2-02200-000	TOTAL SUPPORT SERVICES - INSTRUCTION	\$195,140.00
2300 Support Services - General Administration:		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$95,482.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$181,721.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$3,844.00
01-2-02300-000	TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION	\$281,047.00
2400 Office of the Principal:		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$160,986.00
01-2-02400-000	TOTAL OFFICE OF THE PRINCIPAL	\$160,986.00
2500 Central Services:		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$100,154.00
01-2-02570-000	CENTRAL SERVICES - PERSONNEL SERVICES	\$60.00

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01-2-02500-000	TOTAL CENTRAL SERVICES	\$100,214.00
2600 Operation & Maintenance of Plant:		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$296,015.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$1,085.00
01-2-02600-000	TOTAL OPERATION & MAINTENANCE OF PLANT	\$297,100.00
2700 Student Transportation:		
01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$496,654.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$25,380.00
01-2-027RG-000	TOTAL TRANSPORTATION - REGULAR EDUCATION	\$496,654.00
01-2-027SP-000	TOTAL TRANSPORTATION - SPECIAL EDUCATION	\$25,380.00
3500 State Categorical Programs:		
01-2-03535-000	HIGH ABILITY LEARNERS	\$630.00
01-2-03551-000	CAREER EDUCATION	\$114,672.00
6000 Federal Programs:		
01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$81,513.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$560.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$26,021.00
01-2-06000-000	TOTAL FEDERAL PROGRAMS	\$108,094.00
8000 Transfers to Other Funds:		
01-2-08000-000	TRANSFERS (OUTGOING)	\$88,155.00
01-2-20000-000	TOTAL CURRENT EXPENSE	\$3,768,980.00
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	\$200,000.00
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	\$3,568,980.00
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	\$4,106,868.00

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01-2-20500-000	TOTAL DISBURSEMENTS	\$4,214,962.00
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GENERAL FUND BALANCES

BalanceTotals

Amount

General Fund Beginning and Ending Fund Balances:

01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$631,576.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$1,233,964.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$704,931.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$470,196.00

DEPRECIATION FUND RECEIPTS

Receipt Codes

Receipt Description

Amount

Local Sources:

02-1-01510-000	INTEREST ON INVESTMENTS	\$112.00
02-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$112.00

Non-Revenue Sources:

02-1-05200-000	FUND TRANSFERS IN	\$200,000.00
02-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$200,000.00

02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$200,112.00
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DEPRECIATION FUND BALANCES

BalanceTotals

Amount

Depreciation Beginning and Ending Fund Balances:

02-0-CSHOH-BEG	Depreciation Fund - Cash on Hand - Beginning Balance	\$5,744.00
02-0-CSHOH-END	Depreciation Fund - Cash on Hand - Ending Balance	\$205,856.00

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ACTIVITIES FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
05-1-01510-000	INTEREST ON INVESTMENTS	\$137.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$62,011.00
05-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$62,148.00
Non-Revenue Sources:		
05-1-05200-000	FUND TRANSFERS IN	\$50,063.00
05-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$50,063.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$112,211.00

ACTIVITIES FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900 Other Student Support:		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$84,632.00
05-2-20500-000	TOTAL DISBURSEMENTS	\$84,632.00

ACTIVITIES FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Activities Beginning and Ending Fund Balances:	
05-0-CSHOH-BEG Activities Fund - Cash on Hand - Beginning Balance	\$38,981.00
05-0-CSHOH-END Activities Fund - Cash on Hand - Ending Balance	\$66,559.00

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SCHOOL NUTRITION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
06-1-01510-000	INTEREST ON INVESTMENTS	\$455.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$53,809.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$59.00
06-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$54,323.00
State Sources:		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$592.00
06-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$592.00
Federal Sources:		
06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$47,348.00
06-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$47,348.00
Non-Revenue Sources:		
06-1-05200-000	FUND TRANSFERS IN	\$38,092.00
06-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$38,092.00
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$140,355.00

SCHOOL NUTRITION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
3100 Food Service Operations:		
06-2-03100-000	FOOD SERVICES OPERATIONS	\$172,942.00
06-2-20500-000	TOTAL DISBURSEMENTS	\$172,942.00

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SCHOOL NUTRITION FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
School Nutrition Beginning and Ending Fund Balances:		
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	\$150,104.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	\$117,516.00

SPECIAL BUILDING FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$65,736.00
08-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$244.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$144.00
08-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$66,124.00
State Sources:		
08-1-03130-000	HOMESTEAD EXEMPTION	\$271.00
08-1-03131-000	PROPERTY TAX CREDIT	\$46,410.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$133.00
08-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$46,814.00
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$112,938.00

SPECIAL BUILDING FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2600	Operation & Maintenance of Plant:	
08-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$4,320.00
4000	Facilities:	
08-2-04700-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING IMPROVEMENTS	\$85,317.00

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08-2-20500-000

TOTAL DISBURSEMENTS

\$89,637.00

SPECIAL BUILDING FUND BALANCES

BalanceTotals

Amount

Special Building Beginning and Ending Fund Balances:

08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$123,745.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$153,038.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$19,767.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$13,775.00