

Cumberland County Board of Education

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Aarona VanWinkle
Director of Schools

SUMMARY FINANCIAL STATEMENT

January 31, 2013

141 GENERAL PURPOSE SCHOOL FUND

ACCT. DESCRIPTION

| | | Budget | Actual | January | % of Budget |
|-----------------|------------------------------------|---------------|---------------|--------------|----------------|
| REVENUES | | | | | |
| 40110 | Current Property Tax | 7,730,902.00 | 4,345,177.76 | 750,641.72 | 56.2% |
| 40120 | Trustee's Collections - Prior Year | 205,000.00 | 131,198.17 | 9,177.16 | 64.0% |
| 40130 | Cir Clk/Clk & Master Coll. Pr. Yr. | 70,000.00 | 63,613.59 | 8,746.94 | 90.9% |
| 40140 | Interest and Penalty | 35,000.00 | 41,054.71 | 6,077.44 | 117.3% |
| 40210 | Local Option Sales Tax | 7,954,000.00 | 3,968,660.16 | 605,888.44 | 49.9% |
| 40270 | Business Tax | 5,000.00 | 3,531.15 | 399.95 | 70.6% |
| 40350 | Interstate Communications Tax | 2,500.00 | 2,125.13 | 436.79 | 85.0% |
| 43517 | Tuition - Other | 100,000.00 | 60,503.26 | 8,216.30 | 60.5% |
| 43570 | Receipts from Individual Schools | 80,000.00 | 40,968.90 | 6,453.87 | 51.2% |
| 44120 | Lease /Rentals | | 2,500.92 | 0.00 | |
| 44145 | Sale of Recycled Materials | | 2,335.98 | 967.60 | |
| 44160 | Retirees' Insurance Payments | 1,500.00 | 717.00 | 0.00 | 47.8% |
| 44170 | Miscellaneous Refunds | 75,000.00 | 128,166.97 | -50,183.21 | 170.9% |
| 44530 | Sale of Equipment | | 6,327.50 | 0.00 | |
| 44540 | Sale of Property | | 0.00 | 0.00 | |
| 44550 | Resale of Materials T&I House | 40,000.00 | 0.00 | 0.00 | |
| 44560 | Damages Recovered from Individuals | | 240.00 | 0.00 | |
| 44570 | Contributions and Gifts | 10,000.00 | 8,297.50 | 306.50 | 83.0% |
| 44990 | Other Local Revenues | | 40.00 | | |
| 46511 | Basic Education Program | 28,054,000.00 | 16,845,800.00 | 2,819,300.00 | 60.0% |
| 46515 | Early Childhood Education | 1,075,098.00 | 536,402.00 | 43,876.00 | 49.9% |
| 46530 | Energy Efficient Schools | 0.00 | 0.00 | 0.00 | |
| 46550 | Driver Education | 0.00 | 0.00 | 0.00 | |
| 46590 | Other State Education Funds | 197,300.00 | 62,337.15 | 33,433.86 | |
| 46610 | Career Ladder Program | 300,000.00 | 153,685.56 | 0.00 | 51.2% |
| 46612 | Career Ladder-Extended Contract | 80,000.00 | 25,600.00 | 0.00 | 32.0% |
| 46980 | Other State Grants | | -256.00 | -256.00 | |
| 46990 | Other State Revenues | 120,000.00 | 0.00 | 0.00 | 0.0% |
| 47139 | Other Vocational | | 0.00 | 0.00 | |
| 47143 | Education of Handicapped Act | 0.00 | 57,186.08 | 0.00 | |
| 47143 | Special Education Pre School | 0.00 | 0.00 | 0.00 | |
| 47149 | Education for Homeless Children | | 0.00 | 0.00 | |

| | | | | | |
|-------|------------------------------|----------------------|----------------------|-----------------------|--------------|
| 47590 | Other Federal Through State | 0.00 | 0.00 | 0.00 | |
| 47990 | Other Direct Federal Revenue | 0.00 | 0.00 | 0.00 | |
| 47900 | Insurance Recovery | | 5,020.32 | 0.00 | |
| 49800 | Operating Transfers | 25,000.00 | 3,678.76 | 0.00 | 14.7% |
| | Total Revenues | 46,160,300.00 | 26,494,912.57 | \$4,243,483.36 | 57.4% |

ACCT. DESCRIPTION

| | EXPENDITURES | Budget | Actual | Percent Of Budget | January Expenditures |
|-------|-------------------------------|----------------------|----------------------|----------------------|-------------------------|
| 71100 | Regular Instruction Program | 24,775,240.00 | 12,270,730.02 | 49.53% | 1,852,337.44 |
| 71150 | Alternate Instruction Program | 297,812.00 | 138,153.66 | 46.39% | 21,552.42 |
| 71200 | Special Education Program | 2,642,197.00 | 1,347,518.27 | 51.00% | 218,900.93 |
| 71300 | Vocational Education Program | 2,554,086.00 | 1,269,221.38 | 49.69% | 202,120.39 |
| 72110 | Attendance | 105,145.00 | 39,622.40 | 37.68% | 6,816.61 |
| 72120 | Health Services | 382,805.00 | 198,849.00 | 51.95% | 32,671.45 |
| 72130 | Other Student Support | 1,069,140.00 | 496,175.44 | 46.41% | 75,621.28 |
| 72210 | Regular Instruction Program | 1,550,306.00 | 778,852.98 | 50.24% | 100,732.65 |
| 72220 | Special Education Program | 303,988.00 | 155,705.76 | 51.22% | 24,662.51 |
| 72230 | Vocational Education Program | 145,820.00 | 78,468.50 | 53.81% | 10,403.37 |
| 72310 | Board of Education | 1,115,163.00 | 662,726.57 | 59.43% | 92,526.28 |
| 72320 | Office of the Director | 171,294.00 | 86,755.11 | 50.65% | 12,325.69 |
| 72410 | Office of the Principal | 3,185,494.00 | 1,671,753.55 | 52.48% | 265,267.08 |
| 72610 | Operation of Plant | 4,981,384.00 | 2,755,995.19 | 55.33% | 541,946.79 |
| 72620 | Maintenance of Plant | 1,164,227.00 | 538,139.19 | 46.22% | 91,976.51 |
| 72710 | Transportation | 3,040,491.00 | 1,739,164.73 | 57.20% | 120,903.54 |
| 72810 | Central and Other | 386,133.00 | 227,776.95 | 58.99% | 32,168.77 |
| 73300 | Community Services | 214,689.00 | 101,396.77 | 47.23% | 14,086.11 |
| 73400 | Pre School | 1,078,095.00 | 522,059.13 | 48.42% | 85,776.01 |
| 76100 | Regular Capital Outlay | 3,630,000.00 | 1,840,735.25 | 50.71% | 89,512.50 |
| | TOTAL | 52,793,509.00 | 26,919,799.85 | 50.99% | 3,892,308.33 |

| | |
|--------------|------------------|
| Revenues | \$ 26,494,912.57 |
| Expenditures | \$ 26,919,799.85 |
| Balance | \$ (424,887.28) |

| | |
|---------------------------|-----------------|
| Fund Balance | \$ 6,633,209.00 |
| Expenditures thru January | \$ 424,887.28 |
| Cash Balance | \$ 6,208,321.72 |

