

# Cumberland County Board of Education

368 Fourth Street  
Crossville, Tennessee 38555  
Phone - 931-484-6135  
Fax - 931-484-6491

Aarona VanWinkle  
Director of Schools

## SUMMARY FINANCIAL STATEMENT

October 31, 2012

### 141 GENERAL PURPOSE SCHOOL FUND

#### ACCT. DESCRIPTION

	Budget	Actual	October	% of Budget
<b>REVENUES</b>				
40110 Current Property Tax	7,730,902.00	1,076,308.56	1,061,672.33	13.9%
40120 Trustee's Collections - Prior Year	205,000.00	83,707.82	29,357.17	40.8%
40130 Cir Clk/Clk & Master Coll. Pr. Yr.	70,000.00	39,217.89	6,016.42	56.0%
40140 Interest and Penalty	35,000.00	23,362.59	5,299.12	66.8%
40210 Local Option Sales Tax	7,954,000.00	2,069,448.46	672,060.38	26.0%
40270 Business Tax	5,000.00	2,262.90	539.60	45.3%
40350 Interstate Communications Tax	2,500.00	1,007.35	240.88	40.3%
43517 Tuition - Other	100,000.00	38,966.46	9,616.50	39.0%
43570 Receipts from Individual Schools	80,000.00	13,658.80	5,435.51	17.1%
44120 Lease /Rentals		2,500.92	0.00	
44145 Sale of Recycled Materials		959.90	476.90	
44160 Retirees' Insurance Payments	1,500.00	672.00	0.00	44.8%
44170 Miscellaneous Refunds	75,000.00	46,850.04	67,888.74	62.5%
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		90.00	40.00	
44570 Contributions and Gifts	10,000.00	7,891.00	7,191.00	78.9%
46511 Basic Education Program	28,054,000.00	8,415,900.00	2,805,300.00	30.0%
46512 Basic Education Program ARRA			0.00	
46515 Early Childhood Education	1,075,098.00	263,256.00	87,752.00	24.5%
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	28,903.29	28,903.29	
46610 Career Ladder Program	300,000.00	0.00	0.00	0.0%
46612 Career Ladder-Extended Contract	80,000.00	0.00	0.00	0.0%
46980 Other State Grants		0.00	0.00	
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	0.00	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		57,186.08	57,186.08	
49800	Operating Transfers	25,000.00	5,362.32	5,362.32	21.4%
	<b>Total Revenues</b>	<b>46,160,300.00</b>	<b>12,183,839.88</b>	<b>\$4,850,338.24</b>	<b>26.4%</b>

### ACCT. DESCRIPTION

EXPENDITURES		Budget	Actual	Percent Of Budget	October Expenditures
71100	Regular Instruction Program	24,775,240.00	6,344,975.47	25.61%	1,925,863.95
71150	Alternate Instruction Program	297,812.00	70,770.81	23.76%	21,903.67
71200	Special Education Program	2,642,197.00	673,496.22	25.49%	212,400.47
71300	Vocational Education Program	2,554,086.00	655,112.64	25.65%	198,568.97
72110	Attendance	105,145.00	19,320.12	18.37%	6,289.57
72120	Health Services	382,805.00	100,941.59	26.37%	32,471.95
72130	Other Student Support	1,069,140.00	251,544.37	23.53%	78,313.18
72210	Regular Instruction Program	1,550,306.00	465,733.90	30.04%	99,833.45
72220	Special Education Program	303,988.00	79,373.41	26.11%	25,729.36
72230	Vocational Education Program	145,820.00	50,469.40	34.61%	13,734.23
72310	Board of Education	1,115,163.00	448,231.13	40.19%	78,518.28
72320	Office of the Director	171,294.00	49,743.89	29.04%	12,602.56
72410	Office of the Principal	3,185,494.00	861,409.31	27.04%	262,003.06
72610	Operation of Plant	4,981,384.00	1,654,415.96	33.21%	462,678.11
72620	Maintenance of Plant	1,164,227.00	254,979.92	21.90%	72,689.34
72710	Transportation	3,040,491.00	1,101,968.15	36.24%	339,343.50
72810	Central and Other	386,133.00	129,370.38	33.50%	33,336.46
73300	Community Services	214,689.00	55,309.20	25.76%	15,836.46
73400	Pre School	1,078,095.00	269,305.18	24.98%	81,054.79
76100	Regular Capital Outlay	3,630,000.00	1,172,096.05	32.29%	379,982.42
	<b>TOTAL</b>	<b>52,793,509.00</b>	<b>14,708,567.10</b>	<b>27.86%</b>	<b>4,353,153.78</b>

Revenues	\$ 12,183,839.88
Expenditures	\$ 14,708,567.10
Balance	\$ (2,524,727.22)

Fund Balance	\$ 6,633,209.00
Expenditures thru October	\$ 2,524,727.22
Cash Balance	\$ 4,108,481.78