

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$8,553,258.11
102 - 106	Cash Equivalents		\$2,400.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$12,055,734.86

Accounts Receivable:

132	Interfund	\$4,383,473.27	
141	Intergovernmental - State	\$17,352,697.79	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$70,641.16)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$565,074.02	\$22,230,603.92

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$65,718,645.00	
302	Less revenues	(\$61,910,292.29)	\$3,808,352.71

Total assets and resources

\$46,650,349.60

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$371,497.74
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84
	Total liabilities		\$373,381.58

Report of the Secretary to the Board of Education
 Black Horse Pike Regional BOE

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$30,938,052.06
761	Capital reserve account - July	\$742,317.16		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$742,317.16	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$67,927,969.05		
602	Less: Expenditures	(\$31,855,967.01)		
	Less: Encumbrances	(\$32,016,303.96)	(\$63,872,270.97)	\$4,055,698.08
	Total appropriated			\$35,736,067.30

Unappropriated:

770	Fund balance, July 1			\$9,462,575.82
303	Budgeted fund balance			\$1,078,324.90
	Total fund balance			\$46,276,968.02
	Total liabilities and fund equity			\$46,650,349.60

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$67,927,969.05	\$63,872,270.97	\$4,055,698.08
Revenues	(\$65,718,645.00)	(\$61,910,292.29)	(\$3,808,352.71)
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,961,978.68</u>	<u>\$247,345.37</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$742,317.16)	\$742,317.16
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,219,661.52</u>	<u>\$989,662.53</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,219,661.52</u>	<u>\$989,662.53</u>
Less: Adjustment for prior year	(\$3,287,648.95)	(\$3,287,648.95)	\$0.00
Budgeted fund balance	<u>(\$1,078,324.90)</u>	<u>(\$2,067,987.43)</u>	<u>\$989,662.53</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 10 GENERAL FUND

Revenues:

No State Line Number Assigned	Bud Estimated	Actual	Over/Under	Unrealized
	65,718,645	61,910,292	Under	3,808,353
Total	65,718,645	61,910,292		3,808,353

Expenditures:

	Appropriations	Expenditures	Encumbrances	Available
00770 X111__100__ Regular Programs - Instruction	16,599,756	8,075,337	8,206,809	317,611
00780 X112__100__ Special Education - Instruction	4,045,621	1,948,299	2,085,101	12,222
00790 X11230100__ Basic Skills/Remedial - Instruction	475,328	240,404	234,878	46
00800 X11240100__ Bilingual Education - Instruction	58,708	26,604	26,604	5,500
00820 X11401100__ School-Spon. Co/Extra-curricular Activit	583,991	184,912	358,465	40,614
00830 X11402100__ School Sponsored Athletics - Instruction	1,552,955	666,828	736,431	149,696
00840 X114__100__ Other Instructional Programs - Instructi	254,641	104,939	135,137	14,564
00860 X11000100__ Tuition	4,613,088	1,355,798	2,890,162	367,128
00870 X11000211__ Attendance and Social Work Services	138,101	78,772	56,317	3,012
00880 X11000213__ Health Services	365,338	142,551	171,684	51,103
00881 X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	756,409	343,861	362,505	50,043
00890 X11000218__ Other Support Services-Students-Regular	2,021,259	999,920	993,180	28,159
00900 X11000219__ Other Support Services-Students_Special	988,363	493,077	443,048	52,238
00910 X11000221__ Improvement of Instructional Services	1,180,050	661,879	493,511	24,661
00920 X11000222__ Educational Media Services-School Librar	1,210,141	700,701	444,899	64,541
00921 X11000223__ Instructional Staff Training Services	104,880	36,030	56,693	12,157
00930 X11000230__ Support Services-General Administration	1,244,897	586,985	235,091	422,821
00940 X11000240__ Support Services-School Administration	2,888,764	1,450,504	1,197,514	240,746
00942 X1100025__ Central Services & Admin. Information Te	761,005	390,438	280,493	90,074
00950 X1100026__ Operation and Maintenance of Plant Servi	6,573,515	3,113,288	2,792,523	667,704
00960 X11000270__ Student Transportation Services	4,335,019	1,524,410	1,790,766	1,019,842
00971 X11____2__ Personal Services-Employee Benefits	11,639,108	6,577,171	5,001,507	60,430
00980 X11000310__ Food Services	50,000	0	0	50,000
01020 X12____73__ Equipment	2,114,582	1,033,218	870,293	211,070
01030 X120004__ Facilities Acquisition and Construction	3,173,914	1,048,922	2,025,613	99,378
01050 X13422100__ Instruction	26,000	4,878	21,122	0
01230 T2 Total Special Schools	172,536	66,165	106,032	338
Total	67,927,969	31,855,894	32,016,377	4,055,698

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:			
101	Cash in bank		\$266,696.10
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$759,496.00	
142	Intergovernmental - Federal	\$396,752.03	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,156,248.03
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Other Current Assets			\$0.00
Resources:			
301	Estimated revenues	\$1,088,630.00	
302	Less revenues	(\$1,391,011.00)	(\$302,381.00)
Total assets and resources			<u>\$1,120,563.13</u>

Liabilities and Fund Equity

Liabilities:			
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$36,256.12
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
Other current liabilities			\$685,610.46
Total liabilities			\$721,866.58

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$386,005.50
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$1,761,792.99	
602	Less: Expenditures	(\$730,588.57)		
	Less: Encumbrances	(\$447,891.45)	(\$1,178,480.02)	\$583,312.97
	Total appropriated			\$969,318.47

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$570,621.92)
	Total fund balance			\$398,696.55
	Total liabilities and fund equity			\$1,120,563.13

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,761,792.99	\$1,178,480.02	\$583,312.97
Revenues	(\$1,088,630.00)	(\$1,391,011.00)	\$302,381.00
Subtotal	<u>\$673,162.99</u>	<u>(\$212,530.98)</u>	<u>\$885,693.97</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$673,162.99</u>	<u>(\$212,530.98)</u>	<u>\$885,693.97</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$673,162.99</u>	<u>(\$212,530.98)</u>	<u>\$885,693.97</u>
Less: Adjustment for prior year	(\$102,541.07)	(\$102,541.07)	\$0.00
Budgeted fund balance	<u>\$570,621.92</u>	<u>(\$315,072.05)</u>	<u>\$885,693.97</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:

No State Line Number Assigned

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	1,088,630	1,391,011		-302,381
Total	1,088,630	1,391,011		-302,381

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,761,793	730,589	447,891	583,313
Total	1,761,793	730,589	447,891	583,313

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:			
101	Cash in bank		\$505,295.65
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$310,603.23	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$310,603.23
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
	Other Current Assets		\$0.00
Resources:			
301	Estimated revenues	\$0.00	
302	Less revenues	(\$627.83)	(\$627.83)
	Total assets and resources		<u>\$815,271.05</u>

Liabilities and Fund Equity

Liabilities:			
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$807,705.05
	Total liabilities		\$807,705.05

Report of the Secretary to the Board of Education
 Black Horse Pike Regional BOE

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$0.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$7,566.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$7,566.00
	Total liabilities and fund equity			<u>\$815,271.05</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$627.83)	\$627.83
Subtotal	<u>\$0.00</u>	<u>(\$627.83)</u>	<u>\$627.83</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$627.83)</u>	<u>\$627.83</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$627.83)</u>	<u>\$627.83</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$627.83)</u>	<u>\$627.83</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned	0	628		-628
Total	0	628		-628

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,874,134.33
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$748,771.92

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$181,072.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$181,072.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$3,746,396.00	
302	Less revenues	(\$3,746,397.00)	(\$1.00)

Total assets and resources

\$2,803,977.25

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$2,380,000.00

Total liabilities

\$2,380,000.00

Report of the Secretary to the Board of Education
 Black Horse Pike Regional BOE

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$423,974.12
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$3,746,397.00	
602	Less: Expenditures	(\$3,322,421.88)		
	Less: Encumbrances	(\$423,974.12)	(\$3,746,396.00)	\$1.00
	Total appropriated			\$423,975.12

Unappropriated:

770	Fund balance, July 1			\$3.13
303	Budgeted fund balance			(\$1.00)

Total fund balance

\$423,977.25

Total liabilities and fund equity

\$2,803,977.25

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,746,397.00	\$3,746,396.00	\$1.00
Revenues	(\$3,746,396.00)	(\$3,746,397.00)	\$1.00
Subtotal	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 1/31/2013 Fund: 40 DEBT SERVICE FUNDS

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		3,746,396	3,746,397		-1
	Total	3,746,396	3,746,397		-1

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		3,746,397	3,322,422	423,974	1
	Total	3,746,397	3,322,422	423,974	1