

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$8,445,685.23
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		\$10,290,317.87

Accounts Receivable:

132	Interfund	\$4,459,768.44	
141	Intergovernmental - State	\$14,218,182.56	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$70,641.16)	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$534,865.42	\$19,142,175.26

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	(\$62,339,524.92)	\$3,379,120.08

**Total assets and resources**

**\$41,259,698.44**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$315,490.85
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$317,374.69**

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$25,929,162.09
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	(\$37,190,611.28)	
	Less: Encumbrances	(\$27,007,413.99)	(\$64,198,025.27)
	Total appropriated		\$30,401,423.03

Unappropriated:

770	Fund balance, July 1		\$9,462,575.82
303	Budgeted fund balance		\$1,078,324.90
	Total fund balance		<b>\$40,942,323.75</b>
	Total liabilities and fund equity		<b><u>\$41,259,698.44</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$67,927,969.05	\$64,198,025.27	\$3,729,943.78
Revenues	(\$65,718,645.00)	(\$62,339,524.92)	(\$3,379,120.08)
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,858,500.35</u>	<u>\$350,823.70</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>\$1,116,183.19</u>	<u>\$1,093,140.86</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>\$1,116,183.19</u>	<u>\$1,093,140.86</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>(\$2,171,465.76)</u>	<u>\$1,093,140.86</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		65,718,645	62,339,525	Under	3,379,120
Total		65,718,645	62,339,525		3,379,120
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	16,599,756	9,566,015	6,740,401	293,341
00780	X112__100__ Special Education - Instruction	4,045,621	2,328,919	1,706,429	10,274
00790	X11230100__ Basic Skills/Remedial - Instruction	475,328	285,333	189,918	77
00800	X11240100__ Bilingual Education - Instruction	58,708	31,925	21,283	5,500
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	583,991	184,456	368,683	30,852
00830	X11402100__ School Sponsored Athletics - Instruction	1,552,855	724,290	695,197	133,368
00840	X114__100__ Other Instructional Programs - Instructi	254,641	127,698	113,081	13,861
00860	X11000100__ Tuition	4,613,088	1,673,681	2,553,274	386,133
00870	X11000211__ Attendance and Social Work Services	138,101	90,047	45,568	2,487
00880	X11000213__ Health Services	365,338	170,604	144,121	50,612
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	756,409	440,832	282,297	33,280
00890	X11000218__ Other Support Services-Students-Regular	2,021,259	1,173,150	821,355	26,754
00900	X11000219__ Other Support Services-Students_Special	988,363	577,754	360,241	50,368
00910	X11000221__ Improvement of Instructional Services	1,180,050	756,991	399,916	23,143
00920	X11000222__ Educational Media Services-School Librar	1,210,141	759,756	391,818	58,567
00921	X11000223__ Instructional Staff Training Services	104,880	36,089	56,634	12,157
00930	X11000230__ Support Services-General Administration	1,244,897	628,271	199,824	416,802
00940	X11000240__ Support Services-School Administration	2,888,764	1,660,988	989,638	238,139
00942	X1100025__ Central Services & Admin. Information Te	761,005	443,802	233,983	83,219
00950	X1100026__ Operation and Maintenance of Plant Servi	6,573,615	3,661,407	2,291,762	620,446
00960	X11000270__ Student Transportation Services	4,335,019	2,067,455	1,323,779	943,785
00971	X11____2__ Personal Services-Employee Benefits	11,639,108	7,301,956	4,276,308	60,843
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	2,113,957	1,364,081	564,143	185,733
01030	X120004__ Facilities Acquisition and Construction	3,174,539	1,049,379	2,125,156	3
01050	X13422100__ Instruction	26,000	4,878	21,122	0
01230	T2 Total Special Schools	172,536	80,780	91,557	199
Total		67,927,969	37,190,538	27,007,487	3,729,944

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

## Assets:

101	Cash in bank		\$198,138.01
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	\$745,728.00	
142	Intergovernmental - Federal	\$396,752.03	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,142,480.03

## 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	(\$1,407,199.00)	(\$318,569.00)

**Total assets and resources****\$1,022,049.04**Liabilities and Fund Equity

## Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$43,003.87
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$685,610.46

**Total liabilities****\$728,614.33**

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

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$321,825.11
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		(\$835,850.41)	
	Less: Encumbrances		(\$383,711.06)	
	Total appropriated		(\$1,219,561.47)	\$542,231.52
				\$864,056.63

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$570,621.92)
	Total fund balance			\$293,434.71
	Total liabilities and fund equity			<u>\$1,022,049.04</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,761,792.99	\$1,219,561.47	\$542,231.52
Revenues	(\$1,088,630.00)	(\$1,407,199.00)	\$318,569.00
Subtotal	<u>\$673,162.99</u>	<u>(\$187,637.53)</u>	<u>\$860,800.52</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>(\$187,637.53)</u>	<u>\$860,800.52</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>(\$187,637.53)</u>	<u>\$860,800.52</u>
Less: Adjustment for prior year	(\$102,541.07)	(\$102,541.07)	\$0.00
Budgeted fund balance	<u>\$570,621.92</u>	<u>(\$290,178.60)</u>	<u>\$860,800.52</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2012 Ending date 2/28/2013 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	1,407,199		-318,569
Total	1,088,630	1,407,199		-318,569

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,761,793	835,850	383,711	542,232
Total	1,761,793	835,850	383,711	542,232

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$690,436.49
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	\$125,554.23	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$125,554.23

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	(\$719.67)	(\$719.67)

**Total assets and resources**

**\$815,271.05**

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
	<b>Total liabilities</b>		<b>\$807,705.05</b>

Starting date 7/1/2012 Ending date 2/28/2013 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	(\$719.67)	\$719.67
Subtotal	<u>\$0.00</u>	<u>(\$719.67)</u>	<u>\$719.67</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>(\$719.67)</u>	<u>\$719.67</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>(\$719.67)</u>	<u>\$719.67</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$719.67)</u>	<u>\$719.67</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date



Starting date 7/1/2012 Ending date 2/28/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:	Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned	0	720		-720
Total	0	720		-720

Starting date 7/1/2012 Ending date 2/28/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,009,533.27
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		\$613,372.98

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**

Starting date 7/1/2012 Ending date 2/28/2013 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 2/28/2013 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
<b>Total</b>	<b>3,746,396</b>	<b>3,746,397</b>		<b>-1</b>

**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
<b>Total</b>	<b>3,746,397</b>	<b>3,322,422</b>	<b>423,974</b>	<b>1</b>