

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$6,031,672.23
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		\$8,050,900.32

Accounts Receivable:

132	Interfund	\$4,606,757.90	
141	Intergovernmental - State	\$7,947,938.93	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$70,641.16)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$480,565.01	\$12,964,620.68

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	(\$62,528,146.27)	\$3,190,498.73

Total assets and resources

\$30,240,091.96

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$100,618.43
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$102,502.27

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

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$15,526,284.53
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 (\$47,995,345.34)		
	Less: Encumbrances (\$16,604,536.43)	(\$64,599,881.77)	\$3,328,087.28
	Total appropriated		\$19,596,688.97

Unappropriated:

770	Fund balance, July 1	\$9,462,575.82
303	Budgeted fund balance	\$1,078,324.90

Total fund balance

Total liabilities and fund equity

\$30,137,589.69

\$30,240,091.96

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$67,927,969.05	\$64,599,881.77	\$3,328,087.28
Revenues	(\$65,718,645.00)	(\$62,528,146.27)	(\$3,190,498.73)
Subtotal	<u>\$2,209,324.05</u>	<u>\$2,071,735.50</u>	<u>\$137,588.55</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>\$1,329,418.34</u>	<u>\$879,905.71</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>\$1,329,418.34</u>	<u>\$879,905.71</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>(\$1,958,230.61)</u>	<u>\$879,905.71</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		65,718,645	62,528,146	Under	3,190,499
Total		65,718,645	62,528,146		3,190,499
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		43,120	401	32,239	10,480
00770	X111__100__ Regular Programs - Instruction	16,603,756	12,636,537	3,709,687	257,533
00780	X112__100__ Special Education - Instruction	4,045,621	3,082,556	956,675	6,391
00790	X11230100__ Basic Skills/Remedial - Instruction	475,328	374,742	100,509	77
00800	X11240100__ Bilingual Education - Instruction	58,708	42,566	10,642	5,500
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	583,991	317,145	242,099	24,747
00830	X11402100__ School Sponsored Athletics - Instruction	1,552,855	1,096,085	386,232	70,537
00840	X114__100__ Other Instructional Programs - Instructi	254,641	170,313	72,608	11,720
00860	X11000100__ Tuition	4,546,088	2,250,831	2,041,109	254,148
00870	X11000211__ Attendance and Social Work Services	138,101	113,114	22,622	2,366
00880	X11000213__ Health Services	365,338	226,226	90,172	48,940
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	756,409	574,610	179,137	2,662
00890	X11000218__ Other Support Services-Students-Regular	2,022,009	1,518,653	478,853	24,504
00900	X11000219__ Other Support Services-Students_Special	988,363	759,773	183,137	45,453
00910	X11000221__ Improvement of Instructional Services	1,180,050	943,285	217,451	19,314
00920	X11000222__ Educational Media Services-School Librar	1,220,141	935,120	241,651	43,371
00921	X11000223__ Instructional Staff Training Services	104,130	45,281	47,442	11,407
00930	X11000230__ Support Services-General Administration	1,227,277	704,087	141,331	381,859
00940	X11000240__ Support Services-School Administration	2,684,764	2,066,108	592,632	26,025
00942	X1100025__ Central Services & Admin. Information Te	761,005	556,400	129,711	74,895
00950	X1100026__ Operation and Maintenance of Plant Servi	6,513,615	4,487,618	1,474,952	551,045
00960	X11000270__ Student Transportation Services	4,335,019	2,602,502	831,036	901,481
00971	X11____2__ Personal Services-Employee Benefits	11,639,108	9,712,848	1,803,368	122,892
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	2,180,957	1,548,360	498,689	133,909
01030	X120004__ Facilities Acquisition and Construction	3,409,539	1,112,688	2,059,659	237,192
01050	X13422100__ Instruction	25,500	4,878	11,122	9,500
01230	T2 Total Special Schools	162,536	112,547	49,850	139
Total		67,927,969	47,995,272	16,604,609	3,328,087

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$376,716.63
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	\$312,416.00	
142	Intergovernmental - Federal	\$396,752.03	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$709,168.03

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

\$767,315.66

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$7,352.86
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$685,610.46

Total liabilities

\$692,963.32

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$129,520.03
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	(\$1,054,932.78)		
	Less: Encumbrances	(\$191,405.98)	(\$1,246,338.76)	\$515,454.23
	Total appropriated			\$644,974.26

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$570,621.92)
	Total fund balance			\$74,352.34
	Total liabilities and fund equity			\$767,315.66

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,761,792.99	\$1,246,338.76	\$515,454.23
Revenues	(\$1,088,630.00)	(\$1,407,199.00)	\$318,569.00
Subtotal	<u>\$673,162.99</u>	<u>(\$160,860.24)</u>	<u>\$834,023.23</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>(\$160,860.24)</u>	<u>\$834,023.23</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>(\$160,860.24)</u>	<u>\$834,023.23</u>
Less: Adjustment for prior year	(\$102,541.07)	(\$102,541.07)	\$0.00
Budgeted fund balance	<u>\$570,621.92</u>	<u>(\$263,401.31)</u>	<u>\$834,023.23</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned	1,088,630	1,407,199		-318,569
Total	1,088,630	1,407,199		-318,569

Expenditures:	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	1,761,793	1,054,933	191,406	515,454
Total	1,761,793	1,054,933	191,406	515,454

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$690,617.34
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	(\$900.52)	(\$900.52)

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

Total liabilities

\$807,705.05

Starting date 7/1/2012 Ending date 4/30/2013 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

\$815,271.05

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$900.52)	\$900.52
Subtotal	<u>\$0.00</u>	<u>(\$900.52)</u>	<u>\$900.52</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>\$0.00</u>	<u>(\$900.52)</u>	<u>\$900.52</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>\$0.00</u>	<u>(\$900.52)</u>	<u>\$900.52</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$900.52)</u>	<u>\$900.52</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 4/30/2013 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	901		-901
Total	0	901		-901

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,031,644.89
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		\$591,261.36

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 4/30/2013 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 4/30/2013 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