\$40,665,448.08

Total assets and resources

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 10 GENERAL FUND

#### **Assets and Resources** Assets: 101 Cash in bank \$12,825,123.35 102 - 106 Cash Equivalents \$800.00 111 Investments \$0.00 116 Capital Reserve Account \$0.00 Maintenance Reserve Account \$0.00 117 118 **Emergency Reserve Account** \$0.00 Tax levy Receivable \$8,820,214.20 121 Accounts Receivable: 132 Interfund \$1,126,735.08 \$11,241,013.83 141 Intergovernmental - State 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$\_\_\_\_\_) \$269,047.01 \$12,636,795.92 Loans Receivable: Interfund 131 \$0.00 151, 152 Other (Net of estimated uncollectable of \$\_\_\_\_\_ \$0.00 \$0.00 Other Current Assets \$0.00 Resources: 301 \$74,341,619.00 Estimated revenues \$6,382,514.61 302 Less revenues (\$67,959,104.39)

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 10 GENERAL FUND

## **Liabilities and Fund Equity**

#### Liabilities:

	Total liabilities	\$314,933.20
	Other current liabilities	\$1,883.84
481	Deferred revenues	\$0.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$313,049.36
411	Intergovernmental accounts payable - state	\$0.00

#### Fund Balance:

#### Appropriated:

753,754	Reserve for encumbrances			\$22,098,010.72	
761	Capital reserve account - July		\$1,530,883.78		
604	Add: Increase in capital reserve	<del>)</del>	\$0.00		
307	Less: Bud. w/d cap. reserve elig	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$1,530,883.78	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance re	eserve	\$0.00		
310	Less: Bud. w/d from maintenand	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergen	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer.	. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. er	mer. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$75,145,216.02		
602	Less: Expenditures	(\$49,815,994.97)			
	Less: Encumbrances	(\$17,949,650.48)	(\$67,765,645.45)	\$7,379,570.57	
	Total appropriated			\$31,008,465.07	
Unap	opropriated:				
770	Fund balance, July 1			\$10,145,646.83	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$803,597.02)	
	Total fund halance				

Total fund balance \$40,350,514.88

Total liabilities and fund equity \$40,665,448.08

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:					
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>		
Appropriations	\$75,145,216.02	\$67,765,645.45	\$7,379,570.57		
Revenues	(\$74,341,619.00)	(\$67,959,104.39)	(\$6,382,514.61)		
Subtotal	\$803,597.02	(\$193,458.94)	\$997,055.96		
Change in capital reserve account:					
Plus - Increase in reserve	\$0.00	(\$1,530,883.78)	\$1,530,883.78		
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00		
Subtotal	\$803,597.02	(\$1,724,342.72)	\$2,527,939.74		
Change in maintenance reserve account:					
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00		
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00		
Subtotal	\$803,597.02	(\$1,724,342.72)	\$2,527,939.74		
Change in emergency reserve account:					
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00		
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00		
Subtotal	\$803,597.02	(\$1,724,342.72)	\$2,527,939.74		
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00		
Budgeted fund balance	\$803,597.02	(\$1,724,342.72)	\$2,527,939.74		

Prepared and submitted by:		
	Board Secretary	Date

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 10 GENERAL FUND

Starting C	late 1/1/2017 Ending date 3/31/2016	) Fu	na: 10 GE	INERAL FU	טאנ			
Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)		6,489,880	0	6,489,880	0	Under	6,489,880
00370	SUBTOTAL – Revenues from Local Sources		33,761,444	0	33,761,444	34,002,810		(241,366)
00520	SUBTOTAL – Revenues from State Sources		33,916,872	52,590	33,969,462	33,916,872	Under	52,590
00570	SUBTOTAL – Revenues from Federal Sources		120,833	0	120,833	39,422	Under	81,411
		Total	74,289,029	52,590	74,341,619	67,959,104		6,382,515
Expenditure	es:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
-	(Total of Accounts W/O a Grid# Assigned)		173,469	0	173,469	98,711	69,930	4,828
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION		18,401,237	30,842	18,432,079	12,084,216	5,772,109	575,754
10300	Total Special Education - Instruction		4,840,318	9,305	4,849,624	3,346,547	1,423,439	79,638
11160	Total Basic Skills/Remedial – Instruct.		476,563	0	476,563	376,934	98,920	710
12160	Total Bilingual Education – Instruction		62,535	0	62,535	42,025	18,861	1,650
17100	Total School-Sponsored Co/Extra Curricul		544,055	2,626	546,681	376,235	79,958	90,488
17600	Total School-Sponsored Athletics – Instr		1,704,780	11,834	1,716,614	1,177,085	455,005	84,524
25100	Total Other Instructional Programs - Ins		238,975	0	238,975	126,637	80,967	31,371
29180	Total Undistributed Expenditures - Instr		7,154,381	116,704	7,271,085	4,106,502	2,490,279	674,304
29680	Total Undistributed Expenditures – Atten		15,500	0	15,500	11,290	3,750	460
30620	Total Undistributed Expenditures – Healt		308,343	3,191	311,534	205,107	84,885	21,542
40580	Total Undistributed Expend – Speech, OT,		500,000	1,513	501,513	183,219	175,386	142,908
41080	Total Undist. Expend. – Other Supp. Serv		674,876	(661)	674,215	463,020	211,194	0
41660	Total Undist. Expend. – Guidance		2,179,763	1,079	2,180,842	1,377,258	643,546	160,038
42200	Total Undist. Expend. – Child Study Team		1,075,218	525	1,075,743	743,131	310,262	22,350
43200	Total Undist. Expend. – Improvement of I		1,329,668	287	1,329,955	964,034	326,780	39,141
43620	Total Undist. Expend. – Edu. Media Serv.		1,299,194	15,316	1,314,509	860,887	204,429	249,193
44180	Total Undist. Expend. – Instructional St		119,800	1,647	121,447	88,802	28,575	4,070
45300	Support Serv General Admin		1,330,431	57,334	1,387,765	768,530	212,671	406,564
46160	Support Serv School Admin		2,802,714	4,899	2,807,613	1,988,296	739,134	80,182
47200	Total Undist. Expend. – Central Services		599,772	15,000	614,772	413,675	137,418	63,679
47620	Total Undist. Expend. – Admin. Info. Tec		272,053	12,200	284,253	176,953	87,735	19,565
51120	Total Undist. Expend. – Oper. & Maint. O		7,706,626	421,540	8,128,166	4,805,442	2,158,893	1,163,831
52480	Total Undist. Expend. – Student Transpor		4,763,042	884	4,763,926	3,452,785	658,735	652,407
71260	TOTAL PERSONNEL SERVICES -EMPLOYEE		12,927,135	79,405	13,006,540	9,253,055	1,475,852	2,277,633
72020	Total Undistributed Expenditures – Food		200,000	(6,000)	194,000	0	0	194,000
75880	TOTAL EQUIPMENT		1,690,135	55,507	1,745,642	1,606,431	0	139,210
76260	Total Facilities Acquisition and Constru		898,447	21,210	919,657	719,188	937	199,532
		Total	74,289,030	856,187	75,145,216	49,815,995	17,949,650	7,379,571

## **Assets and Resources**

A	ssets:		
101	Cash in bank		(\$561,911.21)
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
A	ccounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$949,457.00	
142	Intergovernmental - Federal	\$450,788.33	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$1,400,245.33
Lo	pans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
0	ther Current Assets		\$0.00
R	esources:		
301	Estimated revenues	\$1,684,690.16	
302	Less revenues	(\$1,343,838.05)	\$340,852.11
	Total assets and resources		<u>\$1,179,186.23</u>

		<u>Liabilities an</u>	d Fund Equity		
	Liabilities:				
101	Cash in bank				(\$561,911.21)
411	Intergovernmental accounts payabl	e - state			\$0.00
421	Accounts payable				\$2,577.01
431	Contracts payable				\$0.00
451	Loans payable				\$0.00
481	Deferred revenues				\$0.00
	Other current liabilities				\$516,623.76
	Total liabilities				\$519,200.77
	Fund Balance:				
	Appropriated:				
753,754	Reserve for encumbrances			\$740,304.27	
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 rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance r	eserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00		
607	Add: Increase in cur. exp. emer. res	serve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer.	. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,847,159.19		
602	Less: Expenditures	(\$1,110,690.16)			
	Less: Encumbrances	(\$489,969.82)	(\$1,600,659.98)	\$246,499.21	
	Total appropriated			\$986,803.48	
	Unappropriated:				
770	Fund balance, July 1			(\$164,348.99)	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$162,469.03)	
	Total fund balance				\$659,985.46
	Total liabilities and fund equ	ıity			<u>\$1,179,186.23</u>

Recapitulation of Budgeted Fund Balance:						
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>			
Appropriations	\$1,847,159.19	\$1,600,659.98	\$246,499.21			
Revenues	(\$1,684,690.16)	(\$1,343,838.05)	(\$340,852.11)			
Subtotal	<u>\$162,469.03</u>	\$256,821.93	(\$94,352.90)			
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>\$162,469.03</u>	\$256,821.93	(\$94,352.90)			
Change in maintenance reserve account:						
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00			
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00			
Subtotal	<u>\$162,469.03</u>	\$256,821.93	(\$94,352.90)			
Change in emergency reserve account:						
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00			
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00			
Subtotal	<u>\$162,469.03</u>	<u>\$256,821.93</u>	(\$94,352.90)			
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00			
Budgeted fund balance	<u>\$162,469.03</u>	\$256,821.93	(\$94,352.90)			

Prepared and submitted by:		
	Board Secretary	Date

			One Durdmet	Tuenefene	Durdmet Fet	Astual	O // . l	l long alies d
Revenue	S:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources		0	1,994	1,994	66,665		(64,671)
00830	Total Revenues from Federal Sources		1,284,979	397,717	1,682,696	1,277,173	Under	405,523
		Total	1,284,979	399,711	1,684,690	1,343,838		340,852
Expendit	ures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
00745	Total Revenues from Local Sources		0	48,775	48,775	15,656	0	33,119
84100	Local Projects		0	9,050	9,050	9,050	0	0
88740	Total Federal Projects		1,367,261	422,074	1,789,334	1,085,984	489,970	213,380
		Total	1,367,261	479,899	1,847,159	1,110,690	489,970	246,499

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

## **Assets and Resources**

As	ssets:		
101	Cash in bank		(\$2,588,445.23)
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
Ac	ccounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$4,225,534.10	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$4,225,534.10
Lo	pans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Ot	ther Current Assets		\$0.00
Re	esources:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$1,637,088.87</u>

Total liabilities and fund equity

\$1,637,088.87

# Starting date 7/1/2017 Ending date 3/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

	Liabilities and Fund Equity					
	Liabilities:					
101	Cash in bank				(\$2,588,445.23)	
411	Intergovernmental accounts payab	le - 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				\$0.00	
	Total liabilities				\$0.00	
	Fund Balance:					
	Appropriated:					
753,754	Reserve for encumbrances			\$424,602.15		
761	Capital reserve account - July		\$0.00			
604	Add: Increase in capital reserve		\$0.00			
307	Less: Bud. w/d cap. reserve eligible	e costs	\$0.00			
309	Less: Bud. w/d cap. reserve exces	s costs	\$0.00	\$0.00		
764	Maintenance reserve account - Jul	у	\$0.00			
606	Add: Increase in maintenance rese	erve	\$0.00			
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00		
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00			
607	Add: Increase in cur. exp. emer. re	serve	\$0.00			
312	Less: Bud. w/d from cur. exp. emer	r. reserve	\$0.00	\$0.00		
762	Adult education programs			\$0.00		
750-752,76	x Other reserves			\$0.00		
601	Appropriations		\$335,147.68			
602	Less: Expenditures	(\$211,964.66)				
	Less: Encumbrances	\$0.00	(\$211,964.66)	\$123,183.02		
	Total appropriated			\$547,785.17		
	Unappropriated:					
770	Fund balance, July 1			\$1,424,451.38		
771	Designated fund balance			\$0.00		
303	Budgeted fund balance			(\$335,147.68)		
	Total fund balance				\$1,637,088.87	

# Starting date 7/1/2017 Ending date 3/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:					
	Budgeted	<u>Actual</u>	<u>Variance</u>		
Appropriations	\$335,147.68	\$211,964.66	\$123,183.02		
Revenues	\$0.00	\$0.00	\$0.00		
Subtotal	\$335,147.68	<u>\$211,964.66</u>	\$123,183.02		
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	\$335,147.68	<u>\$211,964.66</u>	<u>\$123,183.02</u>		
Change in maintenance reserve account:					
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00		
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00		
Subtotal	\$335,147.68	<u>\$211,964.66</u>	<u>\$123,183.02</u>		
Change in emergency reserve account:					
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00		
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00		
Subtotal	<u>\$335,147.68</u>	<u>\$211,964.66</u>	\$123,183.02		
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00		
Budgeted fund balance	\$335,147.6 <u>8</u>	<u>\$211,964.66</u>	<u>\$123,183.02</u>		

Prepared and submitted by:		
,	Board Secretary	Date

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

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Starting date 7/1/2017 Ending date 3/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	335,148	335,148	211,965	0	123,183
Tota	1 0	335,148	335,148	211,965	0	123,183

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 40 DEBT SERVICE FUNDS

## **Assets and Resources**

As	ssets:		
101	Cash in bank		(\$416,553.57)
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		\$515,515.03
Ac	counts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$51,880.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$51,880.00
Lo	pans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Ot	ther Current Assets		\$0.00
Re	esources:		
301	Estimated revenues	\$3,328,448.00	
302	Less revenues	(\$3,328,448.00)	\$0.00
	Total assets and resources		<u>\$150,841.46</u>

Total liabilities and fund equity

**\$150,841.46** 

# Starting date 7/1/2017 Ending date 3/31/2018 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity							
L	Liabilities:						
101	Cash in bank				(\$416,553.57)		
411	Intergovernmental accounts paya	able - 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				\$0.00		
	Total liabilities				\$0.00		
F	und Balance:						
А	ppropriated:						
753,754	Reserve for encumbrances			\$121,473.75			
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 - J	uly	\$0.00				
606	Add: Increase in maintenance re	serve	\$0.00				
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00			
766	Reserve for Cur. Exp. Emergenc	es - July	\$0.00				
607	Add: Increase in cur. exp. emer.	reserve	\$0.00				
312	Less: Bud. w/d from cur. exp. em	er. reserve	\$0.00	\$0.00			
762	Adult education programs			\$0.00			
750-752,76x	Other reserves			\$0.00			
601	Appropriations		\$3,328,447.50				
602	Less: Expenditures	(\$3,206,973.75)					
	Less: Encumbrances	(\$121,473.75)	(\$3,328,447.50)	\$0.00			
	Total appropriated			\$121,473.75			
L	nappropriated:						
770	Fund balance, July 1			\$29,367.21			
771	Designated fund balance			\$0.00			
303	Budgeted fund balance			\$0.50			
	Total fund balance				\$150,841.46		

Budgeted fund balance

\$0.00

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 40 DEBT SERVICE FUNDS

#### Recapitulation of Budgeted Fund Balance: **Budgeted Actual Variance** Appropriations \$3,328,447.50 \$3,328,447.50 \$0.00 Revenues (\$3,328,448.00) (\$3,328,448.00) \$0.00 Subtotal (\$0.50)(\$0.50)\$0.00 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 (\$0.50)(\$0.50)\$0.00 Change in maintenance reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal (\$0.50)(\$0.50)\$0.00 Change in emergency reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal (\$0.50)(\$0.50)\$0.00 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00

(\$0.50)

(\$0.50)

Prepared and submitted by :		
	Board Secretary	Date

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 40 DEBT SERVICE FUNDS

Revenues	:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources		1,906,917	0	1,906,917	1,906,917		0
0093A	Other		1,421,531	0	1,421,531	1,421,531		0
		Total	3,328,448	0	3,328,448	3,328,448		0
Expenditu	res:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service		3,328,448	0	3,328,448	3,206,974	121,474	0
		Total	3,328,448	0	3,328,448	3,206,974	121,474	0