

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

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Starting date 7/1/2021 Ending date 10/31/2021 Fund: 10 GENERAL FUND

Assets and Resources

**Assets:**

101	Cash in bank		\$12,690,171.95
102 - 106	Cash Equivalents		\$1,200.00
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		\$25,800,735.00

**Accounts Receivable:**

132	Interfund	\$3,325,051.13	
141	Intergovernmental - State	\$29,610,982.10	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,056,913.08	\$33,992,946.31

**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	\$80,868,571.00	
302	Less revenues	(\$71,601,505.57)	\$9,267,065.43

**Total assets and resources**

**\$81,752,118.69**

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$228,671.11
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$14,981.00
	Other current liabilities		\$1,883.84
	<b>Total liabilities</b>		<b>\$245,535.95</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$55,139,229.54
761	Capital reserve account - July	\$2,762,839.57	
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	\$2,762,839.57
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$83,806,446.99	
602	Less: Expenditures (\$20,227,473.18)		
	Less: Encumbrances (\$49,988,213.43)	(\$70,215,686.61)	\$13,590,760.38
	<b>Total appropriated</b>		<b>\$71,492,829.49</b>

Unappropriated:

770	Fund balance, July 1		\$12,951,629.24
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2,937,875.99)
	<b>Total fund balance</b>		<b>\$81,506,582.74</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$81,752,118.69</u></b>

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,806,446.99	\$70,215,686.61	\$13,590,760.38
Revenues	(\$80,868,571.00)	(\$71,601,505.57)	(\$9,267,065.43)
Subtotal	<u>\$2,937,875.99</u>	<u>(\$1,385,818.96)</u>	<u>\$4,323,694.95</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,762,839.57)	\$2,762,839.57
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,937,875.99</u>	<u>(\$4,148,658.53)</u>	<u>\$7,086,534.52</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	<u>\$2,937,875.99</u>	<u>(\$4,148,658.53)</u>	<u>\$7,086,534.52</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>\$2,937,875.99</u>	<u>(\$4,148,658.53)</u>	<u>\$7,086,534.52</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,937,875.99</u>	<u>(\$4,148,658.53)</u>	<u>\$7,086,534.52</u>

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		8,491,593	0	8,491,593	0	Under	8,491,593
00370	SUBTOTAL – Revenues from Local Sources	35,913,551	0	35,913,551	35,234,835	Under	678,716
00520	SUBTOTAL – Revenues from State Sources	36,362,920	0	36,362,920	36,362,920		0
00570	SUBTOTAL – Revenues from Federal Sources	100,507	0	100,507	3,750	Under	96,757
Total		80,868,571	0	80,868,571	71,601,506		9,267,065
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		452,531	22,565	475,096	55,080	205,236	214,780
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	20,051,018	102,048	20,153,066	4,037,109	15,439,052	676,905
10300	Total Special Education - Instruction	5,442,111	1,263	5,443,374	1,091,536	4,327,535	24,304
11160	Total Basic Skills/Remedial – Instruct.	503,822	0	503,822	95,890	394,540	13,392
12160	Total Bilingual Education – Instruction	136,727	2,028	138,755	29,015	107,233	2,506
17100	Total School-Sponsored Co/Extra Curricul	610,294	9,426	619,720	33,002	453,086	133,632
17600	Total School-Sponsored Athletics – Instr	1,936,348	43,685	1,980,033	255,169	1,453,988	270,876
25100	Total Other Instructional Programs - Ins	294,568	0	294,568	52,475	206,328	35,765
29180	Total Undistributed Expenditures - Instr	8,504,877	126,485	8,631,362	1,101,895	5,688,538	1,840,929
29680	Total Undistributed Expenditures – Atten	146,210	0	146,210	45,399	100,311	500
30620	Total Undistributed Expenditures – Healt	386,453	255	386,708	72,293	256,822	57,594
40580	Total Undistributed Expend – Speech, OT,	450,000	8,589	458,589	22,254	297,850	138,486
41080	Total Undist. Expend. – Other Supp. Serv	914,241	0	914,241	163,515	750,726	0
41660	Total Undist. Expend. – Guidance	2,388,779	19,580	2,408,359	524,229	1,753,610	130,520
42200	Total Undist. Expend. – Child Study Team	1,050,883	922	1,051,805	270,028	760,609	21,167
43200	Total Undist. Expend. – Improvement of I	1,441,921	900	1,442,821	459,701	939,622	43,498
43620	Total Undist. Expend. – Edu. Media Serv.	1,367,378	16,925	1,384,303	661,288	505,444	217,571
44180	Total Undist. Expend. – Instructional St	159,800	0	159,800	40,844	98,337	20,619
45300	Support Serv. - General Admin	1,549,659	19,550	1,569,209	469,629	507,031	592,549
46160	Support Serv. - School Admin	3,295,307	16,420	3,311,727	991,937	2,203,124	116,666
47200	Total Undist. Expend. – Central Services	667,382	310	667,692	206,000	407,408	54,283
47620	Total Undist. Expend. – Admin. Info. Tec	293,535	418	293,953	92,964	188,935	12,055
51120	Total Undist. Expend. – Oper. & Maint. O	7,917,542	175,022	8,092,564	2,206,569	4,227,100	1,658,895
52480	Total Undist. Expend. – Student Transpor	5,331,407	624,932	5,956,339	1,282,962	1,220,760	3,452,617
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,694,000	41,438	12,735,438	4,416,643	6,322,246	1,996,549
72020	Total Undistributed Expenditures – Food	136,000	0	136,000	0	0	136,000
75880	TOTAL EQUIPMENT	985,530	180,301	1,165,831	467,376	130,531	567,924
76260	Total Facilities Acquisition and Constr	1,760,247	1,524,816	3,285,063	1,082,669	1,042,213	1,160,180
Total		80,868,570	2,937,877	83,806,447	20,227,473	49,988,213	13,590,760

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

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Assets and Resources

**Assets:**

101	Cash in bank		\$121,793.03
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	\$1,254,023.00	
142	Intergovernmental - Federal	\$82,253.91	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,336,276.91

**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	\$4,179,406.00	
302	Less revenues	(\$1,523,934.25)	\$2,655,471.75

**Total assets and resources**

**\$4,113,541.69**

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$1,330.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$83,471.00
	Other current liabilities		\$491,392.25
	<b>Total liabilities</b>		<b>\$576,193.25</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,635,372.65
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$5,484,307.47	
602	Less: Expenditures	(\$695,922.57)	
	Less: Encumbrances	(\$1,362,674.32)	(\$2,058,596.89)
	<b>Total appropriated</b>		<b>\$5,061,083.23</b>

Unappropriated:

770	Fund balance, July 1		(\$218,833.32)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,304,901.47)
	<b>Total fund balance</b>		<b>\$3,537,348.44</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$4,113,541.69</u></b>

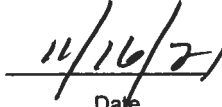
Starting date 7/1/2021 Ending date 10/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,484,307.47	\$2,058,596.89	\$3,425,710.58
Revenues	(\$4,179,406.00)	(\$1,523,934.25)	(\$2,655,471.75)
Subtotal	<u>\$1,304,901.47</u>	<u>\$534,662.64</u>	<u>\$770,238.83</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>\$1,304,901.47</u>	<u>\$534,662.64</u>	<u>\$770,238.83</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	<u>\$1,304,901.47</u>	<u>\$534,662.64</u>	<u>\$770,238.83</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>\$1,304,901.47</u>	<u>\$534,662.64</u>	<u>\$770,238.83</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,304,901.47</u>	<u>\$534,662.64</u>	<u>\$770,238.83</u>

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	1,562,586	0	1,562,586	0	Under	1,562,586
00745	Total Revenues from Local Sources	1,000,000	0	1,000,000	39,254	Under	960,746
00830	Total Revenues from Federal Sources	1,484,680	132,140	1,616,820	1,484,680	Under	132,140
Total		4,047,266	132,140	4,179,406	1,523,934		2,655,472
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	1,517,586	(1,422,139)	95,447	120	0	95,327
84200	Student Activity Fund	1,000,000	0	1,000,000	0	0	1,000,000
88740	Total Federal Projects	1,529,680	2,859,180	4,388,860	695,802	1,362,674	2,330,384
Total		4,047,266	1,437,041	5,484,307	695,923	1,362,674	3,425,711



Starting date 7/1/2021 Ending date 10/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

<u>Assets and Resources</u>			
<b>Assets:</b>			
101	Cash in bank		\$0.00
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
<b>Accounts Receivable:</b>			
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
<b>Loans Receivable:</b>			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
<b>Other Current Assets</b>			\$0.00
<b>Resources:</b>			
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
<b>Total assets and resources</b>			<u><b>\$4,225,534.10</b></u>

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

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		\$2,630,681.33
	<b>Total liabilities</b>		<b>\$2,630,681.33</b>

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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

770	Fund balance, July 1	\$1,594,852.77	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	\$0.00	
	<b>Total fund balance</b>		<b>\$1,594,852.77</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$4,225,534.10</u></b>

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

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Starting date 7/1/2021 Ending date 10/31/2021 Fund: 40 DEBT SERVICE FUNDS

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**Assets and Resources**

**Assets:**

101	Cash in bank		\$124,972.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

**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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$124,972.00**

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 40 DEBT SERVICE FUNDS

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		\$124,972.00
	<b>Total liabilities</b>		<b>\$124,972.00</b>

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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:


770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$0.00</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$124,972.00</u></b>

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 10/31/2021 Fund: 40 DEBT SERVICE FUNDS

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Starting date 7/1/2021 Ending date 9/30/2021 Fund: 10 GENERAL FUND

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Assets and Resources

Assets:

101	Cash in bank		\$13,779,812.62
102 - 106	Cash Equivalents		\$1,200.00
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		\$28,341,474.00

Accounts Receivable:

132	Interfund	\$3,338,811.75	
141	Intergovernmental - State	\$33,034,600.03	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,058,539.92	\$37,431,951.70

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	\$80,868,571.00	
302	Less revenues	(\$71,584,460.22)	\$9,284,110.78

**Total assets and resources**

**\$88,838,549.10**

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

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Starting date 7/1/2021 Ending date 9/30/2021 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$296,273.50
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$14,981.00
	Other current liabilities	\$1,883.84
	<b>Total liabilities</b>	<b>\$313,138.34</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$60,145,119.15
761	Capital reserve account - July	\$2,762,839.57	
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	\$2,762,839.57
764	Maintenance reserve account - July	\$0.00	
	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$83,806,446.99	
602	Less: Expenditures (\$13,208,645.16)		
	Less: Encumbrances (\$54,994,103.04)	(\$68,202,748.20)	\$15,603,698.79
	<b>Total appropriated</b>		<b>\$78,511,657.51</b>

Unappropriated:

770	Fund balance, July 1	\$12,951,629.24
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$2,937,875.99)
	<b>Total fund balance</b>	<b>\$88,525,410.76</b>
	<b>Total liabilities and fund equity</b>	<b><u>\$88,838,549.10</u></b>

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

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Starting date 7/1/2021 Ending date 9/30/2021 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,806,446.99	\$68,202,748.20	\$15,603,698.79
Revenues	(\$80,868,571.00)	(\$71,584,460.22)	(\$9,284,110.78)
Subtotal	<u>\$2,937,875.99</u>	<u>(\$3,381,712.02)</u>	<u>\$6,319,588.01</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,762,839.57)	\$2,762,839.57
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,937,875.99</u>	<u>(\$6,144,551.59)</u>	<u>\$9,082,427.58</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	<u>\$2,937,875.99</u>	<u>(\$6,144,551.59)</u>	<u>\$9,082,427.58</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>\$2,937,875.99</u>	<u>(\$6,144,551.59)</u>	<u>\$9,082,427.58</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,937,875.99</u>	<u>(\$6,144,551.59)</u>	<u>\$9,082,427.58</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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10/19/21 13:25

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	8,491,593	0	8,491,593	0	Under	8,491,593
00370	SUBTOTAL – Revenues from Local Sources	35,913,551	0	35,913,551	35,218,103	Under	695,448
00520	SUBTOTAL – Revenues from State Sources	36,362,920	0	36,362,920	36,362,920		0
00570	SUBTOTAL – Revenues from Federal Sources	100,507	0	100,507	3,437	Under	97,070
Total		80,868,571	0	80,868,571	71,584,460		9,284,111
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	452,531	22,565	475,096	28,649	229,314	217,133
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	20,051,018	97,048	20,148,066	2,123,748	17,311,359	712,958
10300	Total Special Education - Instruction	5,442,111	1,263	5,443,374	549,151	4,863,199	31,024
11160	Total Basic Skills/Remedial – Instruct.	503,822	0	503,822	48,218	442,212	13,392
12160	Total Bilingual Education – Instruction	136,727	2,028	138,755	14,609	121,640	2,505
17100	Total School-Sponsored Co/Extra Curricul	610,294	9,426	619,720	31,273	448,635	139,812
17600	Total School-Sponsored Athletics – Instr	1,936,348	43,685	1,980,033	156,105	1,517,449	306,480
25100	Total Other Instructional Programs - Ins	294,568	0	294,568	26,494	230,459	37,615
29180	Total Undistributed Expenditures - Instr	8,504,877	126,485	8,631,362	864,525	4,470,996	3,295,841
29680	Total Undistributed Expenditures – Atten	146,210	0	146,210	36,537	109,173	500
30620	Total Undistributed Expenditures – Healt	386,453	255	386,708	38,238	290,815	57,656
40580	Total Undistributed Expend – Speech, OT,	450,000	8,589	458,589	7,658	121,291	329,641
41080	Total Undist. Expend. – Other Supp. Serv	914,241	0	914,241	83,444	830,798	0
41660	Total Undist. Expend. – Guidance	2,388,779	19,580	2,408,359	319,035	1,944,468	144,856
42200	Total Undist. Expend. – Child Study Team	1,050,883	922	1,051,805	163,418	866,532	21,855
42200	Total Undist. Expend. – Improvement of I	1,441,921	900	1,442,821	346,057	1,051,606	45,159
43620	Total Undist. Expend. – Edu. Media Serv.	1,367,378	16,925	1,384,303	560,646	592,495	231,161
44180	Total Undist. Expend. – Instructional St	159,800	0	159,800	40,133	98,387	21,280
45300	Support Serv. - General Admin	1,549,659	19,550	1,569,209	389,741	575,455	604,013
46160	Support Serv. - School Admin	3,295,307	16,420	3,311,727	738,305	2,456,755	116,667
47200	Total Undist. Expend. – Central Services	667,382	310	667,692	154,955	458,455	54,282
47620	Total Undist. Expend. – Admin. Info. Tec	293,535	418	293,953	74,597	206,792	12,565
51120	Total Undist. Expend. – Oper. & Maint. O	7,917,542	180,022	8,097,564	1,509,709	4,574,572	2,013,283
52480	Total Undist. Expend. – Student Transpor	5,331,407	624,932	5,956,339	879,474	1,583,260	3,493,604
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,694,000	41,438	12,735,438	2,587,965	8,325,663	1,821,810
72020	Total Undistributed Expenditures – Food	136,000	0	136,000	0	0	136,000
75880	TOTAL EQUIPMENT	985,530	180,301	1,165,831	418,563	169,884	577,384
76260	Total Facilities Acquisition and Constr	1,760,247	1,524,816	3,285,063	1,017,399	1,102,440	1,165,224
Total		80,868,570	2,937,877	83,806,447	13,208,645	54,994,103	15,603,699

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

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Assets and Resources

Assets:

101	Cash in bank		\$263,130.44
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	\$1,254,023.00	
142	Intergovernmental - Federal	\$82,857.91	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,336,880.91

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	\$4,202,317.00	
302	Less revenues	(\$1,502,710.00)	\$2,699,607.00

**Total assets and resources**

**\$4,299,618.35**

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$48,984.64
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$83,471.00
	Other current liabilities	\$491,392.25
	<b>Total liabilities</b>	<b>\$623,847.89</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,594,211.64
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	
310	Add: Increase in maintenance reserve	\$0.00	
766	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$5,356,708.26	
602	Less: Expenditures (\$580,411.55)		
	Less: Encumbrances (\$1,321,513.31)	(\$1,901,924.86)	\$3,454,783.40
	<b>Total appropriated</b>		<b>\$5,048,995.04</b>

Unappropriated:

770	Fund balance, July 1	(\$218,833.32)	
771	Designated fund balance		\$0.00
303	Budgeted fund balance	(\$1,154,391.26)	
	<b>Total fund balance</b>		<b>\$3,675,770.46</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$4,299,618.35</u></b>

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,356,708.26	\$1,901,924.86	\$3,454,783.40
Revenues	(\$4,202,317.00)	(\$1,502,710.00)	(\$2,699,607.00)
Subtotal	<u>\$1,154,391.26</u>	<u>\$399,214.86</u>	<u>\$755,176.40</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>\$1,154,391.26</u>	<u>\$399,214.86</u>	<u>\$755,176.40</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	<u>\$1,154,391.26</u>	<u>\$399,214.86</u>	<u>\$755,176.40</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>\$1,154,391.26</u>	<u>\$399,214.86</u>	<u>\$755,176.40</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,154,391.26</u>	<u>\$399,214.86</u>	<u>\$755,176.40</u>

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	1,562,586	0	1,562,586	0	Under	1,562,586
00745	Total Revenues from Local Sources	1,000,000	0	1,000,000	18,030	Under	981,970
00830	Total Revenues from Federal Sources	1,484,680	155,051	1,639,731	1,484,680	Under	155,051
Total		4,047,266	155,051	4,202,317	1,502,710		2,699,607

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	1,517,586	(1,422,139)	95,447	120	0	95,327
84200	Student Activity Fund	1,000,000	0	1,000,000	0	0	1,000,000
88740	Total Federal Projects	1,529,680	2,731,581	4,261,261	580,291	1,321,513	2,359,456
Total		4,047,266	1,309,442	5,356,708	580,412	1,321,513	3,454,783



Starting date 7/1/2021 Ending date 9/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

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Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
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	\$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

**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	\$0.00	\$0.00

**Total assets and resources**

**\$4,225,534.10**

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

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		\$2,630,681.33
	<b>Total liabilities</b>		<b>\$2,630,681.33</b>

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	
310	Add: Increase in maintenance reserve	\$0.00	
766	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1	\$1,594,852.77	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	\$0.00	
	Total fund balance		\$1,594,852.77
	<b>Total liabilities and fund equity</b>		<b>\$4,225,534.10</b>

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

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Starting date 7/1/2021 Ending date 9/30/2021 Fund: 40 DEBT SERVICE FUNDS

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Assets and Resources

**Assets:**

101	Cash in bank		\$124,972.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

**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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$124,972.00**

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 40 DEBT SERVICE FUNDS

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		\$124,972.00
	<b>Total liabilities</b>		<b>\$124,972.00</b>

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	
	Add: Increase in maintenance reserve	\$0.00	
510	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	<b>Total liabilities and fund equity</b>		<b><u>\$124,972.00</u></b>

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 9/30/2021 Fund: 40 DEBT SERVICE FUNDS

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 10 GENERAL FUND

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Assets and Resources

Assets:

101	Cash in bank		\$11,625,559.89
102 - 106	Cash Equivalents		\$700.00
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		\$31,588,149.00

Accounts Receivable:

132	Interfund	\$3,326,174.45	
141	Intergovernmental - State	\$37,990,775.71	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,058,539.92	\$42,375,490.08

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	\$80,868,571.00	
302	Less revenues	(\$71,566,386.51)	\$9,302,184.49

**Total assets and resources**

**\$94,892,083.46**

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

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$58,855.67
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$14,981.00
	Other current liabilities	\$1,883.84
	<b>Total liabilities</b>	<b>\$75,720.51</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$63,052,977.25
761	Capital reserve account - July	\$2,762,839.57	
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	\$2,762,839.57
764	Maintenance reserve account - July	\$0.00	
510	Add: Increase in maintenance reserve	\$0.00	
766	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$83,806,446.99	
602	Less: Expenditures (\$6,917,692.97)		
	Less: Encumbrances (\$57,901,961.14)	(\$64,819,654.11)	\$18,986,792.88
	<b>Total appropriated</b>		<b>\$84,802,609.70</b>

Unappropriated:

770	Fund balance, July 1	\$12,951,629.24	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	(\$2,937,875.99)	
	<b>Total fund balance</b>		<b>\$94,816,362.95</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$94,892,083.46</u></b>

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,806,446.99	\$64,819,654.11	\$18,986,792.88
Revenues	(\$80,868,571.00)	(\$71,566,386.51)	(\$9,302,184.49)
Subtotal	<u>\$2,937,875.99</u>	<u>(\$6,746,732.40)</u>	<u>\$9,684,608.39</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,762,839.57)	\$2,762,839.57
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,937,875.99</u>	<u>(\$9,509,571.97)</u>	<u>\$12,447,447.96</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	<u>\$2,937,875.99</u>	<u>(\$9,509,571.97)</u>	<u>\$12,447,447.96</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>\$2,937,875.99</u>	<u>(\$9,509,571.97)</u>	<u>\$12,447,447.96</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,937,875.99</u>	<u>(\$9,509,571.97)</u>	<u>\$12,447,447.96</u>

Prepared and submitted by :

  
Board Secretary

10/19/21  
Date

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	8,491,593	0	8,491,593	0	Under	8,491,593
00370	SUBTOTAL – Revenues from Local Sources	35,913,551	0	35,913,551	35,201,039	Under	712,512
00520	SUBTOTAL – Revenues from State Sources	36,362,920	0	36,362,920	36,362,920		0
00570	SUBTOTAL – Revenues from Federal Sources	100,507	0	100,507	2,427	Under	98,080
Total		80,868,571	0	80,868,571	71,566,387		9,302,184
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	452,531	27,440	479,971	3,024	252,741	224,205
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	20,051,018	71,609	20,122,627	276,254	18,370,482	1,475,891
10300	Total Special Education - Instruction	5,442,111	1,263	5,443,374	1,986	5,401,408	39,980
11160	Total Basic Skills/Remedial – Instruct.	503,822	0	503,822	595	489,799	13,428
12160	Total Bilingual Education – Instruction	136,727	2,028	138,755	862	135,387	2,505
17100	Total School-Sponsored Co/Extra Curricul	610,294	9,426	619,720	16,605	455,740	147,376
17600	Total School-Sponsored Athletics – Instr	1,936,348	43,685	1,980,033	78,871	1,536,573	364,589
25100	Total Other Instructional Programs - Ins	294,568	0	294,568	0	255,456	39,112
29180	Total Undistributed Expenditures - Instr	8,504,877	154,549	8,659,426	303,273	3,195,448	5,160,704
29680	Total Undistributed Expenditures – Atten	146,210	0	146,210	24,358	121,352	500
30620	Total Undistributed Expenditures – Healt	386,453	255	386,708	0	273,973	112,736
40580	Total Undistributed Expend – Speech, OT,	450,000	8,589	458,589	3,059	125,740	329,791
41080	Total Undist. Expend. – Other Supp. Serv	914,241	0	914,241	754	913,487	0
41660	Total Undist. Expend. – Guidance	2,388,779	19,580	2,408,359	109,094	2,143,310	155,954
42200	Total Undist. Expend. – Child Study Team	1,050,883	922	1,051,805	52,046	977,904	21,855
42200	Total Undist. Expend. – Improvement of I	1,441,921	900	1,442,821	236,249	1,158,352	48,221
43620	Total Undist. Expend. – Edu. Media Serv.	1,367,378	9,425	1,376,803	507,112	615,411	254,280
44180	Total Undist. Expend. – Instructional St	159,800	0	159,800	31,313	102,441	26,046
45300	Support Serv. - General Admin	1,549,659	19,550	1,569,209	236,406	638,434	694,369
46160	Support Serv. - School Admin	3,295,307	16,420	3,311,727	473,526	2,704,426	133,776
47200	Total Undist. Expend. – Central Services	667,382	310	667,692	101,044	509,722	56,926
47620	Total Undist. Expend. – Admin. Info. Tec	293,535	418	293,953	48,713	232,301	12,940
51120	Total Undist. Expend. – Oper. & Maint. O	7,917,542	180,022	8,097,564	965,915	4,683,421	2,448,228
52480	Total Undist. Expend. – Student Transpor	5,331,407	624,932	5,956,339	678,543	1,671,101	3,606,694
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,694,000	41,438	12,735,438	1,869,316	9,199,050	1,667,072
72020	Total Undistributed Expenditures – Food	136,000	0	136,000	0	0	136,000
75880	TOTAL EQUIPMENT	985,530	180,301	1,165,831	189,099	329,947	646,785
76260	Total Facilities Acquisition and Constr	1,760,247	1,524,816	3,285,063	709,672	1,408,558	1,166,833
Total		80,868,570	2,937,877	83,806,447	6,917,693	57,901,961	18,986,793

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$278,032.46
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	\$1,484,680.00	
142	Intergovernmental - Federal	\$82,857.91	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,567,537.91

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	\$4,041,887.00	
302	Less revenues	(\$1,497,060.00)	\$2,544,827.00

**Total assets and resources**

**\$4,390,397.37**

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

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		\$83,471.00
	Other current liabilities		\$491,392.25
	<b>Total liabilities</b>		<b>\$574,863.25</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,438,896.49
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	
310	Add: Increase in maintenance reserve	\$0.00	
766	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
607	Reserve for Cur. Exp. Emergencies - July	\$0.00	
312	Add: Increase in cur. exp. emer. reserve	\$0.00	
762	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
750-752,76x	Adult education programs		\$0.00
	Other reserves		\$0.00
601	Appropriations	\$4,618,932.17	
602	Less: Expenditures (\$280,217.89)		
	Less: Encumbrances (\$1,166,198.16)	(\$1,446,416.05)	\$3,172,516.12
	Total appropriated		\$4,611,412.61

Unappropriated:

770	Fund balance, July 1		(\$218,833.32)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$577,045.17)
	Total fund balance		<b>\$3,815,534.12</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$4,390,397.37</u></b>

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,618,932.17	\$1,446,416.05	\$3,172,516.12
Revenues	(\$4,041,887.00)	(\$1,497,060.00)	(\$2,544,827.00)
Subtotal	<u>\$577,045.17</u>	<u>(\$50,643.95)</u>	<u>\$627,689.12</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>\$577,045.17</u>	<u>(\$50,643.95)</u>	<u>\$627,689.12</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	<u>\$577,045.17</u>	<u>(\$50,643.95)</u>	<u>\$627,689.12</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>\$577,045.17</u>	<u>(\$50,643.95)</u>	<u>\$627,689.12</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$577,045.17</u>	<u>(\$50,643.95)</u>	<u>\$627,689.12</u>

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	1,562,586	0	1,562,586	0	Under	1,562,586
00745	Total Revenues from Local Sources	1,000,000	0	1,000,000	12,380	Under	987,620
00830	Total Revenues from Federal Sources	1,484,680	(5,379)	1,479,301	1,484,680		(5,379)
	Total	4,047,266	(5,379)	4,041,887	1,497,060		2,544,827
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	1,517,586	2,801	1,520,387	0	0	1,520,387
84200	Student Activity Fund	1,000,000	0	1,000,000	0	0	1,000,000
88740	Total Federal Projects	1,529,680	568,865	2,098,545	280,218	1,166,198	652,129
	Total	4,047,266	571,666	4,618,932	280,218	1,166,198	3,172,516



Starting date 7/1/2021 Ending date 8/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
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	\$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

**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	\$0.00	\$0.00

**Total assets and resources**

**\$4,225,534.10**

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

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		\$2,630,681.33
	<b>Total liabilities</b>		<b>\$2,630,681.33</b>

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	
	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

770	Fund balance, July 1	\$1,594,852.77	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	\$0.00	
	<b>Total fund balance</b>		<b>\$1,594,852.77</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$4,225,534.10</u></b>

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021    Ending date 8/31/2021    Fund: 30    CAPITAL PROJECTS FUNDS

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 40 DEBT SERVICE FUNDS

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Assets and Resources

**Assets:**

101	Cash in bank		\$124,972.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

**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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$124,972.00**

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 40 DEBT SERVICE FUNDS

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		\$124,972.00
	<b>Total liabilities</b>		<b>\$124,972.00</b>

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	
	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

770	Fund balance, July 1	\$0.00	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	\$0.00	
	<b>Total fund balance</b>		<b>\$0.00</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$124,972.00</u></b>

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

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021    Ending date 8/31/2021    Fund: 40    DEBT SERVICE FUNDS

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