

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$13,707,146.33
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		\$19,660,353.00

Accounts Receivable:

132	Interfund	\$3,207,377.74	
141	Intergovernmental - State	\$22,654,873.74	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,003,422.09	\$26,865,673.57

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	\$80,885,496.00	
302	Less revenues	(\$71,791,380.96)	\$9,094,115.04

Total assets and resources

\$69,328,487.94

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 12/31/2021 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$357,944.92
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$14,981.00
	Other current liabilities	\$1,883.84

Total liabilities **\$374,809.76**

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$45,812,481.08
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	(\$32,797,302.74)	
	Less: Encumbrances	(\$40,661,464.97)	(\$73,458,767.71)
	Total appropriated		\$58,922,999.93

Unappropriated:

770	Fund balance, July 1	\$12,951,629.24
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$2,920,950.99)
	Total fund balance	\$68,953,678.18
	Total liabilities and fund equity	<u>\$69,328,487.94</u>

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,806,446.99	\$73,458,767.71	\$10,347,679.28
Revenues	(\$80,885,496.00)	(\$71,791,380.96)	(\$9,094,115.04)
Subtotal	<u>\$2,920,950.99</u>	<u>\$1,667,386.75</u>	<u>\$1,253,564.24</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>\$2,920,950.99</u>	<u>(\$1,095,452.82)</u>	<u>\$4,016,403.81</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>\$2,920,950.99</u>	<u>(\$1,095,452.82)</u>	<u>\$4,016,403.81</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>\$2,920,950.99</u>	<u>(\$1,095,452.82)</u>	<u>\$4,016,403.81</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,920,950.99</u>	<u>(\$1,095,452.82)</u>	<u>\$4,016,403.81</u>

Prepared and submitted by :


Board Secretary


Date

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Starting date 7/1/2021 Ending date 12/31/2021 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	16,925	35,930,476	35,422,975	Under	507,501
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	5,486	Under	95,021
	Total	80,868,571	16,925	80,885,496	71,791,381		9,094,115
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	452,531	18,165	470,696	102,280	166,259	202,157
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	20,051,018	102,048	20,153,066	7,552,095	11,833,929	767,042
10300	Total Special Education - Instruction	5,442,111	1,263	5,443,374	2,184,498	3,238,513	20,363
11160	Total Basic Skills/Remedial – Instruct.	503,822	0	503,822	189,047	301,383	13,392
12160	Total Bilingual Education – Instruction	136,727	2,028	138,755	53,719	82,529	2,506
17100	Total School-Sponsored Co/Extra Curricul	610,294	13,826	624,120	191,371	307,776	124,973
17600	Total School-Sponsored Athletics – Instr	1,936,348	42,935	1,979,283	857,156	930,806	191,321
25100	Total Other Instructional Programs - Ins	294,568	0	294,568	108,877	153,990	31,701
29180	Total Undistributed Expenditures - Instr	8,504,877	126,485	8,631,362	2,466,287	5,744,251	420,825
29680	Total Undistributed Expenditures – Atten	146,210	0	146,210	47,899	97,811	500
30620	Total Undistributed Expenditures – Healt	386,453	255	386,708	136,923	193,564	56,221
40580	Total Undistributed Expend – Speech, OT,	450,000	8,589	458,589	60,517	270,271	127,802
41080	Total Undist. Expend. – Other Supp. Serv	914,241	0	914,241	329,424	584,817	0
41660	Total Undist. Expend. – Guidance	2,388,779	19,580	2,408,359	991,634	1,285,842	130,882
42200	Total Undist. Expend. – Child Study Team	1,050,883	922	1,051,805	486,540	546,007	19,258
43200	Total Undist. Expend. – Improvement of I	1,441,921	900	1,442,821	679,225	720,502	43,094
43620	Total Undist. Expend. – Edu. Media Serv.	1,367,378	16,925	1,384,303	778,113	400,281	205,909
44180	Total Undist. Expend. – Instructional St	159,800	750	160,550	41,709	98,076	20,765
45300	Support Serv. - General Admin	1,549,659	19,550	1,569,209	667,877	407,795	493,536
46160	Support Serv. - School Admin	3,295,307	16,420	3,311,727	1,509,257	1,726,074	76,396
47200	Total Undist. Expend. – Central Services	667,382	310	667,692	314,238	301,218	52,236
47620	Total Undist. Expend. – Admin. Info. Tec	293,535	418	293,953	130,362	157,215	6,376
51120	Total Undist. Expend. – Oper. & Maint. O	7,917,542	175,022	8,092,564	3,390,330	3,307,261	1,394,973
52480	Total Undist. Expend. – Student Transpor	5,331,407	624,932	5,956,339	2,525,432	1,619,549	1,811,357
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,694,000	38,278	12,732,278	5,159,648	5,260,003	2,312,627
72020	Total Undistributed Expenditures – Food	136,000	0	136,000	0	0	136,000
75880	TOTAL EQUIPMENT	985,530	183,461	1,168,991	539,121	60,830	569,040
76260	Total Facilities Acquisition and Constr	1,760,247	1,524,816	3,285,063	1,303,723	864,912	1,116,427
	Total	80,868,570	2,937,877	83,806,447	32,797,303	40,661,465	10,347,679

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$82,827.89
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		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$914,152.00	
142	Intergovernmental - Federal	(\$79,975.09)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$834,176.91

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	\$4,598,342.00	
302	Less revenues	(\$1,526,739.25)	\$3,071,602.75

Total assets and resources

\$3,988,607.55

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Starting date 7/1/2021 Ending date 12/31/2021 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
	Total liabilities		\$574,863.25

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,362,738.14
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	\$5,463,905.74	
602	Less: Expenditures	(\$1,238,462.71)	
	Less: Encumbrances	(\$1,090,039.81)	(\$2,328,502.52)
	Total appropriated		\$4,498,141.36

Unappropriated:

770	Fund balance, July 1		(\$218,833.32)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$865,563.74)
	Total fund balance		\$3,413,744.30
	Total liabilities and fund equity		<u>\$3,988,607.55</u>

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,463,905.74	\$2,328,502.52	\$3,135,403.22
Revenues	(\$4,598,342.00)	(\$1,526,739.25)	(\$3,071,602.75)
Subtotal	<u>\$865,563.74</u>	<u>\$801,763.27</u>	<u>\$63,800.47</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>\$865,563.74</u>	<u>\$801,763.27</u>	<u>\$63,800.47</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>\$865,563.74</u>	<u>\$801,763.27</u>	<u>\$63,800.47</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>\$865,563.74</u>	<u>\$801,763.27</u>	<u>\$63,800.47</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$865,563.74</u>	<u>\$801,763.27</u>	<u>\$63,800.47</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 12/31/2021 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	42,059	Under	957,941
00830	Total Revenues from Federal Sources	1,484,680	551,076	2,035,756	1,484,680	Under	551,076
	Total	4,047,266	551,076	4,598,342	1,526,739		3,071,603
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	1,517,586	(1,483,870)	33,716	120	0	33,596
84200	Student Activity Fund	1,000,000	0	1,000,000	0	0	1,000,000
88740	Total Federal Projects	1,529,680	2,900,509	4,430,189	1,238,342	1,090,040	2,101,807
	Total	4,047,266	1,416,640	5,463,906	1,238,463	1,090,040	3,135,403

Starting date 7/1/2021 Ending date 12/31/2021 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

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Starting date 7/1/2021 Ending date 12/31/2021 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
	Total liabilities			\$2,630,681.33

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	\$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
	Total liabilities and fund equity			<u>\$4,225,534.10</u>

Starting date 7/1/2021 Ending date 12/31/2021 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 12/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 40 DEBT SERVICE FUNDS

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 12/31/2021 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

Total liabilities

\$124,972.00

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
	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

Total liabilities and fund equity

\$124,972.00

Starting date 7/1/2021 Ending date 12/31/2021 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 12/31/2021 Fund: 40 DEBT SERVICE FUNDS
