

May 17, 2022

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY STATUS REPORT

Pursuant to N.J.A.C. 6A:23-16.10(c) 3, I certify that as of 4/30/22 no line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23-16.10 (a).



Dana Sullivan
Board Secretary

5/13/22
Date

Report of the Secretary to the Board of Education
Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$13,802,739.73
102 - 106	Cash Equivalents		\$2,000.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$1,000,000.00
121	Tax levy Receivable		\$17,909,592.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$2,262,807.98	
142	Intergovernmental - Federal	\$17,663.93	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,095,452.08	\$3,375,923.99

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	\$113,602,414.00	
302	Less revenues	(\$113,592,735.76)	\$9,678.24

Total assets and resources

\$36,099,933.96

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Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 10 GENERAL FUND

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		\$66,000.00
	Other current liabilities		\$0.00
	Total liabilities		\$66,000.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$24,069,889.20
761	Capital reserve account - July	\$4,080,053.28	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$3,235,139.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$7,315,192.28
764	Maintenance reserve account - July	\$1,050,287.88	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$245,725.00	\$1,296,012.88
766	Reserve for Cur. Exp. Emergencies - July	\$1,000,000.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$1,000,000.00
762	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$1,995,517.91
601	Appropriations	\$119,093,075.66	
602	Less: Expenditures	(\$93,744,788.57)	
	Less: Encumbrances	(\$24,069,889.20)	(\$117,814,677.77)
	Total appropriated		\$36,955,010.16

Unappropriated:

770	Fund balance, July 1		\$2,559,787.80
771	Designated fund balance		\$750,000.00
303	Budgeted fund balance		(\$4,230,864.00)
	Total fund balance		\$36,033,933.96
	Total liabilities and fund equity		<u>\$36,099,933.96</u>

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$119,093,075.66	\$117,814,677.77	\$1,278,397.89
Revenues	(\$113,602,414.00)	(\$113,592,735.76)	(\$9,678.24)
Subtotal	<u>\$5,490,661.66</u>	<u>\$4,221,942.01</u>	<u>\$1,268,719.65</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$4,080,053.28)	\$4,080,053.28
Less - Withdrawal from reserve	\$3,235,139.00	\$3,235,139.00	\$0.00
Subtotal	<u>\$8,725,800.66</u>	<u>\$3,377,027.73</u>	<u>\$5,348,772.93</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,050,287.88)	\$1,050,287.88
Less - Withdrawal from reserve	\$245,725.00	\$245,725.00	\$0.00
Subtotal	<u>\$8,971,525.66</u>	<u>\$2,572,464.85</u>	<u>\$6,399,060.81</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>\$8,971,525.66</u>	<u>\$2,572,464.85</u>	<u>\$6,399,060.81</u>
Less: Adjustment for prior year	(\$4,740,661.66)	(\$4,740,661.66)	\$0.00
Budgeted fund balance	<u>\$4,230,864.00</u>	<u>(\$1,363,633.93)</u>	<u>\$5,348,772.93</u>

Prepared and submitted by :


Board Secretary


Date

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Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	106,527,781	41,625	106,569,406	106,538,978	Under	30,428
00520	SUBTOTAL – Revenues from State Sources	6,489,524	0	6,489,524	6,510,274		(20,750)
00570	SUBTOTAL – Revenues from Federal Sources	43,484	0	43,484	43,484		0
0071A	Other	0	500,000	500,000	500,000		0
Total		113,060,789	541,625	113,602,414	113,592,736		9,678
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	36,581,846	678,824	37,260,670	29,494,531	7,557,294	208,844
10300	Total Special Education - Instruction	9,028,779	(240,506)	8,788,273	6,774,844	1,997,315	16,114
11160	Total Basic Skills/Remedial – Instruct.	1,397,330	(49,789)	1,347,541	846,708	498,640	2,193
12160	Total Bilingual Education – Instruction	264,929	0	264,929	186,692	78,237	0
17100	Total School-Sponsored Co/Extra Curricul	497,517	(8,519)	488,998	289,102	186,273	13,623
17600	Total School-Sponsored Athletics – Instr	1,452,162	28,353	1,480,515	1,243,242	230,291	6,981
20620	Total Summer School	7,994	0	7,994	6,800	0	1,194
25100	Total Other Instructional Programs - Ins	0	0	0	(13,021)	11,963	1,059
29180	Total Undistributed Expenditures - Instr	7,478,071	(721,785)	6,756,286	5,531,388	1,180,963	43,935
29680	Total Undistributed Expenditures – Atten	44,451	824	45,275	37,175	8,100	0
30620	Total Undistributed Expenditures – Healt	1,430,753	124,155	1,554,908	1,159,389	382,671	12,848
40580	Total Undistributed Expend – Speech, OT,	3,341,645	112,664	3,454,309	2,670,210	775,736	8,363
41080	Total Undist. Expend. – Other Supp. Serv	2,359,335	128,325	2,487,660	1,905,937	581,673	50
41660	Total Undist. Expend. – Guidance	2,488,387	(14,519)	2,473,868	1,951,294	515,192	7,382
42200	Total Undist. Expend. – Child Study Team	2,573,778	5,649	2,579,427	1,993,846	549,058	36,522
43200	Total Undist. Expend. – Improvement of I	1,538,746	(23,053)	1,515,693	1,213,574	269,444	32,674
43620	Total Undist. Expend. – Edu. Media Serv.	1,147,422	10,283	1,157,705	896,860	242,762	18,082
44180	Total Undist. Expend. – Instructional St	107,456	(27,348)	80,108	41,828	7,802	30,478
45300	Support Serv. - General Admin	2,177,318	146,314	2,323,632	1,666,430	428,584	228,618
46160	Support Serv. - School Admin	3,661,866	(55)	3,661,811	2,960,845	651,621	49,344
47200	Total Undist. Expend. – Central Services	1,465,975	(6,302)	1,459,673	1,106,837	290,307	62,529
47620	Total Undist. Expend. – Admin. Info. Tec	1,262,993	52,522	1,315,515	1,154,635	151,330	9,550
51120	Total Undist. Expend. – Oper. & Maint. O	6,731,235	185,471	6,916,706	5,470,559	1,388,537	57,609
52480	Total Undist. Expend. – Student Transpor	4,168,194	404,060	4,572,254	3,071,424	1,435,859	64,970
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	22,554,591	111,354	22,665,945	17,872,384	4,512,431	281,130
75880	TOTAL EQUIPMENT	0	1,104,109	1,104,109	937,718	82,089	84,302
76260	Total Facilities Acquisition and Constr	48,016	46,118	94,134	38,416	55,718	1
76320	Capital Reserve – Transfer to Capital Pr	0	3,235,139	3,235,139	3,235,139	0	0
Total		113,810,789	5,282,287	119,093,076	93,744,789	24,069,889	1,278,398

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$462,811.59)
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	\$29,311.00	
142	Intergovernmental - Federal	\$2,547,049.75	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$2,576,360.75

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	\$4,978,495.22	
302	Less revenues	(\$4,829,454.16)	\$149,041.06

Total assets and resources

\$2,262,590.22

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$462,811.59)
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			\$203,479.28
	Other current liabilities			\$0.00
	Total liabilities			\$203,479.28

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$723,797.29
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	Reserve for Adult Education			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$5,043,472.57	
602	Less: Expenditures	(\$2,878,886.34)		
	Less: Encumbrances	(\$723,797.29)	(\$3,602,683.63)	\$1,440,788.94
	Total appropriated			\$2,164,586.23

Unappropriated:

770	Fund balance, July 1			(\$105,495.29)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$20.00
	Total fund balance			\$2,059,110.94
	Total liabilities and fund equity			<u>\$2,262,590.22</u>

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,043,472.57	\$3,602,683.63	\$1,440,788.94
Revenues	(\$4,978,495.22)	(\$4,829,454.16)	(\$149,041.06)
Subtotal	<u>\$64,977.35</u>	<u>(\$1,226,770.53)</u>	<u>\$1,291,747.88</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>\$64,977.35</u>	<u>(\$1,226,770.53)</u>	<u>\$1,291,747.88</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>\$64,977.35</u>	<u>(\$1,226,770.53)</u>	<u>\$1,291,747.88</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>\$64,977.35</u>	<u>(\$1,226,770.53)</u>	<u>\$1,291,747.88</u>
Less: Adjustment for prior year	(\$64,997.35)	(\$64,997.35)	\$0.00
Budgeted fund balance	<u>(\$20.00)</u>	<u>(\$1,291,767.88)</u>	<u>\$1,291,747.88</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	286,694	286,694	83,214	Under	203,479
00770	Total Revenues from State Sources	327,785	(7,507)	320,278	320,278		0
00830	Total Revenues from Federal Sources	1,614,643	2,756,881	4,371,524	4,425,962		(54,438)
Total		1,942,428	3,036,067	4,978,495	4,829,454		149,041
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	14,528	14,528	14,528	0	0
84100	Local Projects	0	283,139	283,139	126,939	34,640	121,560
88000	Nonpublic Textbooks	24,131	1,736	25,867	21,872	0	3,995
88020	Nonpublic Auxillary Services	83,160	(11,663)	71,497	42,826	26,521	2,150
88040	Nonpublic Handicapped Services	97,951	(14,932)	83,019	42,559	37,856	2,604
88060	Nonpublic Nursing Services	40,290	6,078	46,368	26,041	20,327	0
88080	Nonpublic Technology Initiative	13,128	4,974	18,102	13,854	4,248	0
88090	Nonpublic Security Aid Program	69,125	6,300	75,425	26,214	7,450	41,761
88740	Total Federal Projects	1,614,643	2,810,904	4,425,547	2,564,053	592,755	1,268,739
Total		1,942,428	3,101,065	5,043,493	2,878,886	723,797	1,440,809

Starting date 7/1/2021 Ending date 4/30/2022 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	\$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

\$0.00

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Starting date 7/1/2021 Ending date 4/30/2022 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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$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		<u>\$0.00</u>

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Starting date 7/1/2021 Ending date 4/30/2022 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 4/30/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 31 CAPITAL PROJECT 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	\$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

\$0.00

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 31 CAPITAL PROJECT 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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$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		<u>\$0.00</u>

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 31 CAPITAL PROJECT 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 4/30/2022 Fund: 31 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 32 CAPITAL PROJECT 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	\$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

\$0.00

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 32 CAPITAL PROJECT 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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$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		<u>\$0.00</u>

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Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 32 CAPITAL PROJECT 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 4/30/2022 Fund: 32 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 33 SDA GRANTS

Assets and Resources

Assets:

101	Cash in bank		\$10.36
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	(\$10.36)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	(\$10.36)

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

\$0.00

**Report of the Secretary to the Board of Education
Westfield Board of Education**

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 33 SDA GRANTS

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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$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		<u>\$0.00</u>

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 33 SDA GRANTS

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 4/30/2022 Fund: 33 SDA GRANTS

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 34 CAPITAL PROJECT 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	\$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

\$0.00

**Report of the Secretary to the Board of Education
Westfield Board of Education**

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 34 CAPITAL PROJECT 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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$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		<u>\$0.00</u>

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Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 34 CAPITAL PROJECT 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 4/30/2022 Fund: 34 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 35 CAPITAL PROJECTS FUND

Assets and Resources

Assets:

101	Cash in bank		\$3,681,990.42
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	\$3,235,139.00	
302	Less revenues	(\$3,235,139.00)	\$0.00

Total assets and resources

\$3,681,990.42

Report of the Secretary to the Board of Education
Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 35 CAPITAL PROJECTS FUND

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		\$0.00
	Total liabilities		\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$3,580,065.70
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$11,352,116.76	
602	Less: Expenditures	(\$7,670,126.34)	
	Less: Encumbrances	(\$3,580,065.70)	(\$11,250,192.04)
	Total appropriated		\$3,681,990.42

Unappropriated:


770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$3,681,990.42
	Total liabilities and fund equity		<u>\$3,681,990.42</u>

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 35 CAPITAL PROJECTS FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$11,352,116.76	\$11,250,192.04	\$101,924.72
Revenues	(\$3,235,139.00)	(\$3,235,139.00)	\$0.00
Subtotal	<u>\$8,116,977.76</u>	<u>\$8,015,053.04</u>	<u>\$101,924.72</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>\$8,116,977.76</u>	<u>\$8,015,053.04</u>	<u>\$101,924.72</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>\$8,116,977.76</u>	<u>\$8,015,053.04</u>	<u>\$101,924.72</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>\$8,116,977.76</u>	<u>\$8,015,053.04</u>	<u>\$101,924.72</u>
Less: Adjustment for prior year	(\$8,116,977.76)	(\$8,116,977.76)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$101,924.72)</u>	<u>\$101,924.72</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 35 CAPITAL PROJECTS FUND

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	3,235,139	3,235,139	3,235,139		0
Total	0	3,235,139	3,235,139	3,235,139		0
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	11,352,117	11,352,117	7,670,126	3,580,066	101,925
Total	0	11,352,117	11,352,117	7,670,126	3,580,066	101,925

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 38 CAPITAL PROJECTS FUND

Assets and Resources

Assets:

101	Cash in bank		(\$23,017.73)
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	\$332,268.00	
302	Less revenues	(\$237,870.00)	\$94,398.00

Total assets and resources

\$71,380.27

Report of the Secretary to the Board of Education
Westfield Board of Education

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 38 CAPITAL PROJECTS FUND

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$23,017.73)
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			\$0.00
	Total liabilities			\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$71,297.20
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	Reserve for Adult Education			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$332,268.00		
602	Less: Expenditures	(\$260,887.73)		
	Less: Encumbrances	(\$71,297.20)	(\$332,184.93)	\$83.07
	Total appropriated			\$71,380.27

Unappropriated:

770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$71,380.27
	Total liabilities and fund equity			<u>\$71,380.27</u>

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 38 CAPITAL PROJECTS FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$332,268.00	\$332,184.93	\$83.07
Revenues	(\$332,268.00)	(\$237,870.00)	(\$94,398.00)
Subtotal	<u>\$0.00</u>	<u>\$94,314.93</u>	<u>(\$94,314.93)</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>\$94,314.93</u>	<u>(\$94,314.93)</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>\$94,314.93</u>	<u>(\$94,314.93)</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>\$94,314.93</u>	<u>(\$94,314.93)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$94,314.93</u>	<u>(\$94,314.93)</u>

Prepared and submitted by :

Board Secretary

Date

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 38 CAPITAL PROJECTS FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	332,268	332,268	237,870	Under	94,398
Total		0	332,268	332,268	237,870		94,398
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	332,268	332,268	260,888	71,297	83
Total		0	332,268	332,268	260,888	71,297	83

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.27
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$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	\$3,504,382.00	
302	Less revenues	(\$3,504,382.00)	\$0.00

Total assets and resources

\$0.27

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Starting date 7/1/2021 Ending date 4/30/2022 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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$3,580,245.00	
602	Less: Expenditures	(\$3,580,245.00)	
	Less: Encumbrances	\$0.00	(\$3,580,245.00)
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1		\$75,863.27
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$75,863.00)
	Total fund balance		\$0.27
	Total liabilities and fund equity		<u>\$0.27</u>

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,580,245.00	\$3,580,245.00	\$0.00
Revenues	(\$3,504,382.00)	(\$3,504,382.00)	\$0.00
Subtotal	<u>\$75,863.00</u>	<u>\$75,863.00</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>\$75,863.00</u>	<u>\$75,863.00</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>\$75,863.00</u>	<u>\$75,863.00</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>\$75,863.00</u>	<u>\$75,863.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$75,863.00</u>	<u>\$75,863.00</u>	<u>\$0.00</u>

Prepared and submitted by :


Board Secretary


Date

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	2,666,148	0	2,666,148	2,666,148		0
0093A	Other	838,234	0	838,234	838,234		0
Total		3,504,382	0	3,504,382	3,504,382		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,580,245	0	3,580,245	3,580,245	0	0
Total		3,580,245	0	3,580,245	3,580,245	0	0

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 50 ENTERPRISE FUND

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	\$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

\$0.00

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 50 ENTERPRISE FUND

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		\$0.00
	Total liabilities		\$0.00

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	Reserve for Adult Education		\$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		<u>\$0.00</u>

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 50 ENTERPRISE FUND

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 4/30/2022 Fund: 50 ENTERPRISE FUND

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 60 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$126,035.07
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 \$_____)	\$38,328.00	\$38,328.00

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	\$356,878.00	
302	Less revenues	(\$356,878.00)	\$0.00

Total assets and resources

\$164,363.07

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 60 ENTERPRISE FUND

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		\$43,325.00
	Other current liabilities		\$0.00
	Total liabilities		\$43,325.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$50,274.32
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$356,878.00	
602	Less: Expenditures	(\$273,927.47)	
	Less: Encumbrances	(\$50,274.32)	(\$324,201.79)
	Total appropriated		\$82,950.53

Unappropriated:

770	Fund balance, July 1		\$38,087.54
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$121,038.07
	Total liabilities and fund equity		<u>\$164,363.07</u>

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 60 ENTERPRISE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$356,878.00	\$324,201.79	\$32,676.21
Revenues	(\$356,878.00)	(\$356,878.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$32,676.21)</u>	<u>\$32,676.21</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>(\$32,676.21)</u>	<u>\$32,676.21</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>(\$32,676.21)</u>	<u>\$32,676.21</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>(\$32,676.21)</u>	<u>\$32,676.21</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$32,676.21)</u>	<u>\$32,676.21</u>

Prepared and submitted by :


Board Secretary


Date

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 60 ENTERPRISE FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		542,000	(185,122)	356,878	356,878		0
Total		542,000	(185,122)	356,878	356,878		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		542,000	(185,122)	356,878	273,927	50,274	32,676
Total		542,000	(185,122)	356,878	273,927	50,274	32,676

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 70 INTERNAL SERVICE FUND

Assets and Resources

Assets:

101	Cash in bank		\$2,985,285.27
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$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 \$_____)	\$4,230.00	\$4,230.00

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	\$18,475,518.00	
302	Less revenues	(\$15,796,070.34)	\$2,679,447.66

Total assets and resources

\$5,668,962.93

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 70 INTERNAL SERVICE FUND

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		\$1,362,800.00
	Total liabilities		\$1,362,800.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$2,317,556.10
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$18,475,518.00	
602	Less: Expenditures	(\$16,157,961.07)	
	Less: Encumbrances	(\$2,317,556.10)	(\$18,475,517.17)
	Total appropriated		\$2,317,556.93

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$1,988,606.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$4,306,162.93
	Total liabilities and fund equity		<u>\$5,668,962.93</u>

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Starting date 7/1/2021 Ending date 4/30/2022 Fund: 70 INTERNAL SERVICE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$18,475,518.00	\$18,475,517.17	\$0.83
Revenues	(\$18,475,518.00)	(\$15,796,070.34)	(\$2,679,447.66)
Subtotal	<u>\$0.00</u>	<u>\$2,679,446.83</u>	<u>(\$2,679,446.83)</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>\$0.00</u>	<u>\$2,679,446.83</u>	<u>(\$2,679,446.83)</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>\$0.00</u>	<u>\$2,679,446.83</u>	<u>(\$2,679,446.83)</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>\$0.00</u>	<u>\$2,679,446.83</u>	<u>(\$2,679,446.83)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,679,446.83</u>	<u>(\$2,679,446.83)</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2021 Ending date 4/30/2022 Fund: 70 INTERNAL SERVICE FUND

Revenues:

(Total of Accounts W/O a Grid# Assigned)

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	18,475,518	18,475,518	15,796,070	Under	2,679,448
Total	0	18,475,518	18,475,518	15,796,070		2,679,448

Expenditures:

(Total of Accounts W/O a Grid# Assigned)

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	18,475,518	18,475,518	16,157,961	2,317,556	1
Total	0	18,475,518	18,475,518	16,157,961	2,317,556	1