

January 14, 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 12/31/2021 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

1/14/22
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 11/30/2021 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$21,194,609.02
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		\$62,383,864.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$5,017,849.75	
142	Intergovernmental - Federal	\$40,812.70	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,273,987.15	\$6,332,649.60

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	\$113,102,414.00	
302	Less revenues	(\$113,060,789.00)	\$41,625.00

Total assets and resources

\$90,954,747.62

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$6,076.09
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$6,076.09

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$74,112,305.77
761	Capital reserve account - July	\$6,945,910.28	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$369,282.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$7,315,192.28
764	Maintenance reserve account - July	\$1,079,041.88	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$216,971.00	\$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	Adult education programs		\$0.00
750-752,76x	Other reserves		\$1,995,517.91
601	Appropriations	\$115,698,464.66	
602	Less: Expenditures	(\$38,330,051.00)	
	Less: Encumbrances	(\$74,112,305.77)	(\$112,442,356.77)
	Total appropriated		\$88,975,136.73

Unappropriated:

770	Fund balance, July 1		\$2,559,787.80
771	Designated fund balance		\$750,000.00
303	Budgeted fund balance		(\$1,336,253.00)
	Total fund balance		\$90,948,671.53
	Total liabilities and fund equity		<u>\$90,954,747.62</u>

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$115,698,464.66	\$112,442,356.77	\$3,256,107.89
Revenues	(\$113,102,414.00)	(\$113,060,789.00)	(\$41,625.00)
Subtotal	<u>\$2,596,050.66</u>	<u>(\$618,432.23)</u>	<u>\$3,214,482.89</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$6,945,910.28)	\$6,945,910.28
Less - Withdrawal from reserve	\$369,282.00	\$369,282.00	\$0.00
Subtotal	<u>\$2,965,332.66</u>	<u>(\$7,195,060.51)</u>	<u>\$10,160,393.17</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,079,041.88)	\$1,079,041.88
Less - Withdrawal from reserve	\$216,971.00	\$216,971.00	\$0.00
Subtotal	<u>\$3,182,303.66</u>	<u>(\$8,057,131.39)</u>	<u>\$11,239,435.05</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>\$3,182,303.66</u>	<u>(\$8,057,131.39)</u>	<u>\$11,239,435.05</u>
Less: Adjustment for prior year	(\$1,846,050.66)	(\$1,846,050.66)	\$0.00
Budgeted fund balance	<u>\$1,336,253.00</u>	<u>(\$9,041,111.17)</u>	<u>\$10,160,393.17</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2021 Ending date 11/30/2021 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	106,527,781	Under	41,625
00520	SUBTOTAL – Revenues from State Sources	6,489,524	0	6,489,524	6,489,524		0
00570	SUBTOTAL – Revenues from Federal Sources	43,484	0	43,484	43,484		0
Total		113,060,789	41,625	113,102,414	113,060,789		41,625
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	36,581,846	415,054	36,996,900	11,635,144	24,752,664	609,093
10300	Total Special Education - Instruction	9,028,779	87,351	9,116,130	2,633,669	6,436,939	45,522
11160	Total Basic Skills/Remedial – Instruct.	1,397,330	(77,802)	1,319,528	321,505	995,224	2,798
12160	Total Bilingual Education – Instruction	264,929	0	264,929	71,523	193,406	0
17100	Total School-Sponsored Co/Extra Curricul	497,517	3,060	500,577	64,697	412,258	23,622
17600	Total School-Sponsored Athletics – Instr	1,452,162	17,380	1,469,542	566,417	878,300	24,825
20620	Total Summer School	7,994	0	7,994	6,800	0	1,194
25100	Total Other Instructional Programs - Ins	0	0	0	(13,156)	0	13,156
29180	Total Undistributed Expenditures - Instr	7,478,071	(293,400)	7,184,671	1,974,807	4,926,443	283,420
29680	Total Undistributed Expenditures – Atten	44,451	0	44,451	18,048	26,404	0
30620	Total Undistributed Expenditures – Healt	1,430,753	16,814	1,447,567	424,672	1,012,510	10,385
40580	Total Undistributed Expend – Speech, OT,	3,341,645	51,640	3,393,285	1,034,216	2,321,492	37,576
41080	Total Undist. Expend. – Other Supp. Serv	2,359,335	134,410	2,493,745	686,224	1,806,553	968
41660	Total Undist. Expend. – Guidance	2,488,387	(9,743)	2,478,644	788,669	1,667,495	22,480
42200	Total Undist. Expend. – Child Study Team	2,573,778	68,025	2,641,803	837,097	1,738,027	66,679
43200	Total Undist. Expend. – Improvement of I	1,538,746	(5,894)	1,532,852	631,533	842,130	59,189
43620	Total Undist. Expend. – Edu. Media Serv.	1,147,422	(3,037)	1,144,385	368,215	767,085	9,085
44180	Total Undist. Expend. – Instructional St	107,456	(5,500)	101,956	28,142	15,494	58,320
45300	Support Serv. - General Admin	2,177,318	99,679	2,276,997	1,073,022	876,444	327,531
46160	Support Serv. - School Admin	3,661,866	(2,567)	3,659,299	1,471,473	2,097,045	90,781
47200	Total Undist. Expend. – Central Services	1,465,975	(2,332)	1,463,643	583,428	809,180	71,036
47620	Total Undist. Expend. – Admin. Info. Tec	1,262,993	25,065	1,288,058	808,842	469,046	10,170
51120	Total Undist. Expend. – Oper. & Maint. O	6,731,235	(5,938)	6,725,297	2,715,841	3,801,655	207,802
52480	Total Undist. Expend. – Student Transpor	4,168,194	(10,524)	4,157,670	1,061,347	2,690,081	406,242
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	22,554,591	(34,836)	22,519,755	7,445,537	14,233,030	841,188
75880	TOTAL EQUIPMENT	0	1,005,372	1,005,372	708,652	263,674	33,046
76260	Total Facilities Acquisition and Constr	48,016	46,118	94,134	14,406	79,728	1
76320	Capital Reserve – Transfer to Capital Pr	0	369,282	369,282	369,282	0	0
Total		113,810,789	1,887,676	115,698,465	38,330,051	74,112,306	3,256,108

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$519,455.16)
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	\$110,192.00	
142	Intergovernmental - Federal	\$2,637,314.39	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$2,747,506.39

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	\$3,257,196.70	
302	Less revenues	(\$3,091,101.28)	\$166,095.42

Total assets and resources

\$2,394,146.65

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

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Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$519,455.16)
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			\$1,734,823.47
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	\$3,317,811.05		
602	Less: Expenditures	(\$1,026,031.39)		
	Less: Encumbrances	(\$1,734,823.47)	(\$2,760,854.86)	\$556,956.19
	Total appropriated			\$2,291,779.66

Unappropriated:

770	Fund balance, July 1			(\$105,495.29)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$4,383.00
	Total fund balance			\$2,190,667.37
	Total liabilities and fund equity			<u>\$2,394,146.65</u>

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

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Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,317,811.05	\$2,760,854.86	\$556,956.19
Revenues	(\$3,257,196.70)	(\$3,091,101.28)	(\$166,095.42)
Subtotal	<u>\$60,614.35</u>	<u>(\$330,246.42)</u>	<u>\$390,860.77</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>\$60,614.35</u>	<u>(\$330,246.42)</u>	<u>\$390,860.77</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>\$60,614.35</u>	<u>(\$330,246.42)</u>	<u>\$390,860.77</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>\$60,614.35</u>	<u>(\$330,246.42)</u>	<u>\$390,860.77</u>
Less: Adjustment for prior year	(\$64,997.35)	(\$64,997.35)	\$0.00
Budgeted fund balance	<u>(\$4,383.00)</u>	<u>(\$395,243.77)</u>	<u>\$390,860.77</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	257,499	257,499	54,020	Under	203,479
00770	Total Revenues from State Sources	327,785	(26,068)	301,717	280,299	Under	21,418
00830	Total Revenues from Federal Sources	1,614,643	1,083,338	2,697,981	2,756,782		(58,802)
Total		1,942,428	1,314,769	3,257,197	3,091,101		166,095
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	253,945	253,945	71,600	53,684	128,661
88000	Nonpublic Textbooks	24,131	1,736	25,867	19,612	1,308	4,947
88020	Nonpublic Auxiliary Services	83,160	(27,620)	55,540	5,106	40,580	9,854
88040	Nonpublic Handicapped Services	97,951	(17,536)	80,415	3,935	64,916	11,564
88060	Nonpublic Nursing Services	40,290	6,078	46,368	5,181	41,187	0
88080	Nonpublic Technology Initiative	13,128	4,974	18,102	0	18,102	0
88090	Nonpublic Security Aid Program	69,125	6,300	75,425	4,485	22,370	48,570
88740	Total Federal Projects	1,614,643	1,132,998	2,747,641	901,585	1,492,676	353,381
Total		1,942,428	1,375,403	3,317,831	1,026,031	1,734,823	556,976

Starting date 7/1/2021 Ending date 11/30/2021 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	\$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 11/30/2021 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		\$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	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		<u>\$0.00</u>

Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2021 Ending date 11/30/2021 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

Starting date 7/1/2021 Ending date 11/30/2021 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	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		<u>\$0.00</u>

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

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Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 Fund: 31 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 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	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		<u>\$0.00</u>

Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 Fund: 32 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 33 SDA GRANTS

Assets and Resources

Assets:

101	Cash in bank		(\$395,673.00)
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	\$395,673.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$395,673.00

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 11/30/2021 Fund: 33 SDA GRANTS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank				(\$395,673.00)
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	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				\$0.00
771	Designated fund balance				\$0.00
303	Budgeted fund balance				\$0.00
	Total fund balance				\$0.00
	Total liabilities and fund equity				\$0.00

Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 Fund: 33 SDA GRANTS

Starting date 7/1/2021 Ending date 11/30/2021 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

Starting date 7/1/2021 Ending date 11/30/2021 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	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		<u>\$0.00</u>

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

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Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 Fund: 34 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 35 CAPITAL PROJECTS FUND

Assets and Resources

Assets:

101	Cash in bank		\$2,612,377.24
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	\$369,282.00	
302	Less revenues	(\$369,282.00)	\$0.00

Total assets and resources

\$2,612,377.24

Starting date 7/1/2021 Ending date 11/30/2021 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		\$2,612,375.50
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	\$8,486,259.76	
602	Less: Expenditures	(\$5,873,882.52)	
	Less: Encumbrances	(\$2,612,375.50)	(\$8,486,258.02)
	Total appropriated		\$2,612,377.24

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$2,612,377.24
	Total liabilities and fund equity		<u>\$2,612,377.24</u>

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

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Starting date 7/1/2021 Ending date 11/30/2021 Fund: 35 CAPITAL PROJECTS FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,486,259.76	\$8,486,258.02	\$1.74
Revenues	(\$369,282.00)	(\$369,282.00)	\$0.00
Subtotal	<u>\$8,116,977.76</u>	<u>\$8,116,976.02</u>	<u>\$1.74</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>\$8,116,976.02</u>	<u>\$1.74</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>\$8,116,976.02</u>	<u>\$1.74</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>\$8,116,976.02</u>	<u>\$1.74</u>
Less: Adjustment for prior year	(\$8,116,977.76)	(\$8,116,977.76)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$1.74)</u>	<u>\$1.74</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 35 CAPITAL PROJECTS FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	369,282	369,282	369,282		0
Total		0	369,282	369,282	369,282		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	8,486,260	8,486,260	5,873,883	2,612,375	2
Total		0	8,486,260	8,486,260	5,873,883	2,612,375	2

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 38 CAPITAL PROJECTS FUND

Assets and Resources

Assets:

101	Cash in bank		(\$178,259.45)
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	\$0.00	\$332,268.00

Total assets and resources

\$154,008.55

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

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Starting date 7/1/2021 Ending date 11/30/2021 Fund: 38 CAPITAL PROJECTS FUND

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$178,259.45)
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			\$153,925.48
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		\$332,268.00	
602	Less: Expenditures	(\$178,259.45)		
	Less: Encumbrances	(\$153,925.48)	(\$332,184.93)	\$83.07
	Total appropriated			\$154,008.55
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$154,008.55
	Total liabilities and fund equity			<u>\$154,008.55</u>

Starting date 7/1/2021 Ending date 11/30/2021 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)	\$0.00	(\$332,268.00)
Subtotal	<u>\$0.00</u>	<u>\$332,184.93</u>	<u>(\$332,184.93)</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>\$332,184.93</u>	<u>(\$332,184.93)</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>\$332,184.93</u>	<u>(\$332,184.93)</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>\$332,184.93</u>	<u>(\$332,184.93)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$332,184.93</u>	<u>(\$332,184.93)</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 38 CAPITAL PROJECTS FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	332,268	332,268	0	Under	332,268
Total		0	332,268	332,268	0		332,268
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	332,268	332,268	178,259	153,925	83
Total		0	332,268	332,268	178,259	153,925	83

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$575,807.98)
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		\$798,737.00

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

\$222,929.02

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$575,807.98)
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			\$222,928.75
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - 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	\$3,580,245.00		
602	Less: Expenditures	(\$3,357,316.25)		
	Less: Encumbrances	(\$222,928.75)	(\$3,580,245.00)	\$0.00
	Total appropriated			\$222,928.75

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			\$222,929.02
	Total liabilities and fund equity			<u>\$222,929.02</u>

Starting date 7/1/2021 Ending date 11/30/2021 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

Starting date 7/1/2021 Ending date 11/30/2021 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	3,357,316	222,929	0
	Total	3,580,245	0	3,580,245	3,357,316	222,929	0

Starting date 7/1/2021 Ending date 11/30/2021 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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Westfield Board of Education

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Starting date 7/1/2021 Ending date 11/30/2021 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	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		<u>\$0.00</u>

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Westfield Board of Education


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Starting date 7/1/2021 Ending date 11/30/2021 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 11/30/2021 Fund: 50 ENTERPRISE FUND

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 60 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$44,813.43
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 \$_____)	\$196,078.00	\$196,078.00

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

\$240,891.43

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

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Starting date 7/1/2021 Ending date 11/30/2021 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		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$170,132.56
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	\$356,878.00	
602	Less: Expenditures	(\$154,074.11)	
	Less: Encumbrances	(\$170,132.56)	(\$324,206.67)
	Total appropriated		\$202,803.89

Unappropriated:

770	Fund balance, July 1		\$38,087.54
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$240,891.43
	Total liabilities and fund equity		<u>\$240,891.43</u>

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Westfield Board of Education

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Starting date 7/1/2021 Ending date 11/30/2021 Fund: 60 ENTERPRISE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$356,878.00	\$324,206.67	\$32,671.33
Revenues	(\$356,878.00)	(\$356,878.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$32,671.33)</u>	<u>\$32,671.33</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>(\$32,671.33)</u>	<u>\$32,671.33</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>(\$32,671.33)</u>	<u>\$32,671.33</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>(\$32,671.33)</u>	<u>\$32,671.33</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$32,671.33)</u>	<u>\$32,671.33</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 11/30/2021 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	Ençumber	Available
(Total of Accounts W/O a Grid# Assigned)		542,000	(185,122)	356,878	154,074	170,133	32,671
Total		542,000	(185,122)	356,878	154,074	170,133	32,671

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 70 INTERNAL SERVICE FUND

Assets and Resources

Assets:

101	Cash in bank		\$654,050.97
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	(\$7,240,069.20)	\$11,235,448.80

Total assets and resources

\$11,893,729.77

Starting date 7/1/2021 Ending date 11/30/2021 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		\$8,524,323.77
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	\$18,475,518.00	
602	Less: Expenditures (\$9,933,194.23)		
	Less: Encumbrances (\$8,524,323.77)	(\$18,457,518.00)	\$18,000.00
	Total appropriated		\$8,542,323.77

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		\$10,530,929.77
	Total liabilities and fund equity		<u>\$11,893,729.77</u>

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 70 INTERNAL SERVICE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$18,475,518.00	\$18,457,518.00	\$18,000.00
Revenues	(\$18,475,518.00)	(\$7,240,069.20)	(\$11,235,448.80)
Subtotal	<u>\$0.00</u>	<u>\$11,217,448.80</u>	<u>(\$11,217,448.80)</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>\$11,217,448.80</u>	<u>(\$11,217,448.80)</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>\$11,217,448.80</u>	<u>(\$11,217,448.80)</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>\$11,217,448.80</u>	<u>(\$11,217,448.80)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$11,217,448.80</u>	<u>(\$11,217,448.80)</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 70 INTERNAL SERVICE FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	18,475,518	18,475,518	7,240,069	Under	11,235,449
Total		0	18,475,518	18,475,518	7,240,069		11,235,449
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	18,475,518	18,475,518	9,933,194	8,524,324	18,000
Total		0	18,475,518	18,475,518	9,933,194	8,524,324	18,000

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

Assets and Resources

Assets:

101	Cash in bank		\$20,733,030.82
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		\$52,758,887.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$4,283,716.00	
142	Intergovernmental - Federal	\$35,158.93	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,252,683.10	\$5,571,558.03

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$113,102,414.00	
302	Less revenues	(\$113,064,172.76)	\$38,241.24

Total assets and resources

\$80,103,717.09

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

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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		\$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		\$63,592,049.85
761	Capital reserve account - July	\$6,797,102.28	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$518,090.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$7,315,192.28
764	Maintenance reserve account - July	\$1,079,041.88	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$216,971.00	\$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	Adult education programs		\$0.00
750-752,76x	Other reserves		\$1,995,517.91
601	Appropriations	\$115,847,272.66	
602	Less: Expenditures (\$49,175,005.44)		
	Less: Encumbrances (\$63,592,049.85)	(\$112,767,055.29)	\$3,080,217.37
	Total appropriated		\$78,278,990.29

Unappropriated:

770	Fund balance, July 1		\$2,559,787.80
771	Designated fund balance		\$750,000.00
303	Budgeted fund balance		(\$1,485,061.00)
	Total fund balance		\$80,103,717.09
	Total liabilities and fund equity		<u>\$80,103,717.09</u>

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

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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	\$115,847,272.66	\$112,767,055.29	\$3,080,217.37
Revenues	(\$113,102,414.00)	(\$113,064,172.76)	(\$38,241.24)
Subtotal	<u>\$2,744,858.66</u>	<u>(\$297,117.47)</u>	<u>\$3,041,976.13</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$6,797,102.28)	\$6,797,102.28
Less - Withdrawal from reserve	\$518,090.00	\$518,090.00	\$0.00
Subtotal	<u>\$3,262,948.66</u>	<u>(\$6,576,129.75)</u>	<u>\$9,839,078.41</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,079,041.88)	\$1,079,041.88
Less - Withdrawal from reserve	\$216,971.00	\$216,971.00	\$0.00
Subtotal	<u>\$3,479,919.66</u>	<u>(\$7,438,200.63)</u>	<u>\$10,918,120.29</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>\$3,479,919.66</u>	<u>(\$7,438,200.63)</u>	<u>\$10,918,120.29</u>
Less: Adjustment for prior year	(\$1,994,858.66)	(\$1,994,858.66)	\$0.00
Budgeted fund balance	<u>\$1,485,061.00</u>	<u>(\$8,570,988.41)</u>	<u>\$9,839,078.41</u>

Prepared and submitted by :


Board Secretary


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 12/31/2021 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	106,531,165	Under	38,241
00520	SUBTOTAL – Revenues from State Sources	6,489,524	0	6,489,524	6,489,524		0
00570	SUBTOTAL – Revenues from Federal Sources	43,484	0	43,484	43,484		0
Total		113,060,789	41,625	113,102,414	113,064,173		38,241
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	36,581,846	370,785	36,952,631	15,252,283	21,228,631	471,716
10300	Total Special Education - Instruction	9,028,779	(235,046)	8,793,733	3,469,941	5,291,795	31,997
11160	Total Basic Skills/Remedial – Instruct.	1,397,330	(77,802)	1,319,528	430,346	886,384	2,798
12160	Total Bilingual Education – Instruction	264,929	0	264,929	96,279	168,650	0
17100	Total School-Sponsored Co/Extra Curricul	497,517	3,060	500,577	84,188	392,879	23,510
17600	Total School-Sponsored Athletics – Instr	1,452,162	24,118	1,476,280	721,266	734,791	20,224
20620	Total Summer School	7,994	0	7,994	6,800	0	1,194
25100	Total Other Instructional Programs - Ins	0	0	0	(13,156)	0	13,156
29180	Total Undistributed Expenditures - Instr	7,478,071	(606,986)	6,871,085	2,836,681	3,979,677	54,726
29680	Total Undistributed Expenditures – Atten	44,451	0	44,451	21,628	22,824	0
30620	Total Undistributed Expenditures – Healt	1,430,753	20,193	1,450,946	550,356	891,302	9,288
40580	Total Undistributed Expend – Speech, OT,	3,341,645	18,568	3,360,213	1,309,663	2,049,151	1,399
41080	Total Undist. Expend. – Other Supp. Serv	2,359,335	130,942	2,490,277	930,152	1,560,125	0
41660	Total Undist. Expend. – Guidance	2,488,387	(9,693)	2,478,694	1,018,656	1,437,560	22,478
42200	Total Undist. Expend. – Child Study Team	2,573,778	52,475	2,626,253	1,064,526	1,518,444	43,283
43200	Total Undist. Expend. – Improvement of I	1,538,746	(22,182)	1,516,564	746,837	727,238	42,489
43620	Total Undist. Expend. – Edu. Media Serv.	1,147,422	(3,037)	1,144,385	478,057	658,965	7,363
44180	Total Undist. Expend. – Instructional St	107,456	(27,815)	79,641	29,176	17,281	33,184
45300	Support Serv. - General Admin	2,177,318	113,524	2,290,842	1,177,975	787,009	325,858
46160	Support Serv. - School Admin	3,661,866	(8,277)	3,653,589	1,755,917	1,816,595	81,078
47200	Total Undist. Expend. – Central Services	1,465,975	(2,332)	1,463,643	696,848	689,582	77,214
47620	Total Undist. Expend. – Admin. Info. Tec	1,262,993	40,065	1,303,058	878,198	403,617	21,243
51120	Total Undist. Expend. – Oper. & Maint. O	6,731,235	(20,028)	6,711,207	3,189,245	3,347,383	174,579
52480	Total Undist. Expend. – Student Transpor	4,168,194	730,540	4,898,734	1,440,043	3,293,075	165,616
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	22,554,591	(34,836)	22,519,755	9,754,256	11,375,788	1,389,711
75880	TOTAL EQUIPMENT	0	1,016,041	1,016,041	711,550	238,380	66,111
76260	Total Facilities Acquisition and Constr	48,016	46,118	94,134	19,208	74,926	1
76320	Capital Reserve – Transfer to Capital Pr	0	518,090	518,090	518,090	0	0
Total		113,810,789	2,036,484	115,847,273	49,175,005	63,592,050	3,080,217

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

Assets and Resources

Assets:

101	Cash in bank		(\$536,445.85)
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	\$68,632.00	
142	Intergovernmental - Federal	\$4,073,860.39	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$4,142,492.39

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	\$4,932,739.70	
302	Less revenues	(\$4,766,644.28)	\$166,095.42

Total assets and resources

\$3,772,141.96

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

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$536,445.85)
411	Intergovernmental accounts payable - state			\$0.00
421	Accounts payable			\$30.00
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$203,479.28
	Other current liabilities			\$0.00
	Total liabilities			\$203,509.28

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,645,068.57
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		\$4,993,354.05	
602	Less: Expenditures	(\$1,323,609.08)		
	Less: Encumbrances	(\$1,645,068.57)	(\$2,968,677.65)	\$2,024,676.40
	Total appropriated			\$3,669,744.97
	Unappropriated:			
770	Fund balance, July 1			(\$105,495.29)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$4,383.00
	Total fund balance			\$3,568,632.68
	Total liabilities and fund equity			<u>\$3,772,141.96</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	\$4,993,354.05	\$2,968,677.65	\$2,024,676.40
Revenues	(\$4,932,739.70)	(\$4,766,644.28)	(\$166,095.42)
Subtotal	<u>\$60,614.35</u>	<u>(\$1,797,966.63)</u>	<u>\$1,858,580.98</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>\$60,614.35</u>	<u>(\$1,797,966.63)</u>	<u>\$1,858,580.98</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>\$60,614.35</u>	<u>(\$1,797,966.63)</u>	<u>\$1,858,580.98</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>\$60,614.35</u>	<u>(\$1,797,966.63)</u>	<u>\$1,858,580.98</u>
Less: Adjustment for prior year	(\$64,997.35)	(\$64,997.35)	\$0.00
Budgeted fund balance	<u>(\$4,383.00)</u>	<u>(\$1,862,963.98)</u>	<u>\$1,858,580.98</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
00745	Total Revenues from Local Sources	0	259,499	259,499	56,020	Under	203,479
00770	Total Revenues from State Sources	327,785	(26,068)	301,717	280,299	Under	21,418
00830	Total Revenues from Federal Sources	1,614,643	2,756,881	4,371,524	4,430,325		(58,802)
Total		1,942,428	2,990,312	4,932,740	4,766,644		166,095
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	255,945	255,945	86,573	41,096	128,276
88000	Nonpublic Textbooks	24,131	1,736	25,867	19,642	2,255	3,970
88020	Nonpublic Auxiliary Services	83,160	(27,620)	55,540	10,750	34,936	9,854
88040	Nonpublic Handicapped Services	97,951	(17,536)	80,415	8,704	60,147	11,564
88060	Nonpublic Nursing Services	40,290	6,078	46,368	9,138	37,230	0
88080	Nonpublic Technology Initiative	13,128	4,974	18,102	0	18,102	0
88090	Nonpublic Security Aid Program	69,125	6,300	75,425	4,485	22,882	48,058
88740	Total Federal Projects	1,614,643	2,806,541	4,421,184	1,169,789	1,428,420	1,822,975
Total		1,942,428	3,050,946	4,993,374	1,323,609	1,645,069	2,024,696

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	\$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 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		\$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	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		<u>\$0.00</u>

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


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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: 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

Starting date 7/1/2021 Ending date 12/31/2021 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	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		<u>\$0.00</u>

Starting date 7/1/2021 Ending date 12/31/2021 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 : Adam Pank 1/13/22
Board Secretary Date

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

Starting date 7/1/2021 Ending date 12/31/2021 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 12/31/2021 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	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		<u>\$0.00</u>

Starting date 7/1/2021 Ending date 12/31/2021 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 12/31/2021 Fund: 32 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 33 SDA GRANTS

Assets and Resources

Assets:

101	Cash in bank		(\$310,269.44)
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	\$310,269.44	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$310,269.44

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 12/31/2021 Fund: 33 SDA GRANTS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$310,269.44)
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	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			\$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 12/31/2021 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 12/31/2021 Fund: 33 SDA GRANTS

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

Starting date 7/1/2021 Ending date 12/31/2021 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	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		<u>\$0.00</u>

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

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Starting date 7/1/2021 Ending date 12/31/2021 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 12/31/2021 Fund: 34 CAPITAL PROJECT FUNDS

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 35 CAPITAL PROJECTS FUND

Assets and Resources

Assets:

101	Cash in bank		\$2,270,170.39
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	\$518,090.00	
302	Less revenues	(\$518,090.00)	\$0.00

Total assets and resources

\$2,270,170.39

Starting date 7/1/2021 Ending date 12/31/2021 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		\$2,270,168.65
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	\$8,635,067.76	
602	Less: Expenditures	(\$6,364,897.37)	
	Less: Encumbrances	(\$2,270,168.65)	(\$8,635,066.02)
	Total appropriated		\$2,270,170.39

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$2,270,170.39
	Total liabilities and fund equity		<u>\$2,270,170.39</u>

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 35 CAPITAL PROJECTS FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,635,067.76	\$8,635,066.02	\$1.74
Revenues	(\$518,090.00)	(\$518,090.00)	\$0.00
Subtotal	<u>\$8,116,977.76</u>	<u>\$8,116,976.02</u>	<u>\$1.74</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>\$8,116,976.02</u>	<u>\$1.74</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>\$8,116,976.02</u>	<u>\$1.74</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>\$8,116,976.02</u>	<u>\$1.74</u>
Less: Adjustment for prior year	(\$8,116,977.76)	(\$8,116,977.76)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$1.74)</u>	<u>\$1.74</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 35 CAPITAL PROJECTS FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	518,090	518,090	518,090		0
Total		0	518,090	518,090	518,090		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	8,635,068	8,635,068	6,364,897	2,270,169	2
Total		0	8,635,068	8,635,068	6,364,897	2,270,169	2

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 38 CAPITAL PROJECTS FUND

Assets and Resources

Assets:

101	Cash in bank		(\$213,855.73)
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	\$0.00	\$332,268.00

Total assets and resources

\$118,412.27

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 38 CAPITAL PROJECTS FUND

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$213,855.73)
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			\$118,329.20
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	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$332,268.00		
602	Less: Expenditures	(\$213,855.73)		
	Less: Encumbrances	(\$118,329.20)	(\$332,184.93)	\$83.07
	Total appropriated			\$118,412.27

Unappropriated:

770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$118,412.27
	Total liabilities and fund equity			<u>\$118,412.27</u>

Starting date 7/1/2021 Ending date 12/31/2021 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)	\$0.00	(\$332,268.00)
Subtotal	<u>\$0.00</u>	<u>\$332,184.93</u>	<u>(\$332,184.93)</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>\$332,184.93</u>	<u>(\$332,184.93)</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>\$332,184.93</u>	<u>(\$332,184.93)</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>\$332,184.93</u>	<u>(\$332,184.93)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$332,184.93</u>	<u>(\$332,184.93)</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 38 CAPITAL PROJECTS FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	332,268	332,268	0	Under	332,268
Total		0	332,268	332,268	0		332,268
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	332,268	332,268	213,856	118,329	83
Total		0	332,268	332,268	213,856	118,329	83

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

Assets and Resources

Assets:

101	Cash in bank		(\$575,807.98)
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		\$798,737.00

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

\$222,929.02

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

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$575,807.98)
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			\$222,928.75
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - 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	\$3,580,245.00		
602	Less: Expenditures	(\$3,357,316.25)		
	Less: Encumbrances	(\$222,928.75)	(\$3,580,245.00)	\$0.00
	Total appropriated			\$222,928.75
	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			\$222,929.02
	Total liabilities and fund equity			<u>\$222,929.02</u>

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	\$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

Starting date 7/1/2021 Ending date 12/31/2021 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	3,357,316	222,929	0
Total		3,580,245	0	3,580,245	3,357,316	222,929	0

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

Starting date 7/1/2021 Ending date 12/31/2021 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	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		<u>\$0.00</u>

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

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Starting date 7/1/2021 Ending date 12/31/2021 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 12/31/2021 Fund: 50 ENTERPRISE FUND

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 60 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$52,472.01
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 \$_____)	\$163,978.00	\$163,978.00

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

\$216,450.01

Starting date 7/1/2021 Ending date 12/31/2021 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		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$145,686.26
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	\$356,878.00	
602	Less: Expenditures	(\$178,515.53)	
	Less: Encumbrances	(\$145,686.26)	(\$324,201.79)
	Total appropriated		\$178,362.47

Unappropriated:

770	Fund balance, July 1		\$38,087.54
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$216,450.01
	Total liabilities and fund equity		<u>\$216,450.01</u>

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

Starting date 7/1/2021 Ending date 12/31/2021 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	178,516	145,686	32,676
Total		542,000	(185,122)	356,878	178,516	145,686	32,676

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 70 INTERNAL SERVICE FUND

Assets and Resources

Assets:

101	Cash in bank		\$1,806,862.74
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	(\$9,933,194.23)	\$8,542,323.77

Total assets and resources

\$10,353,416.51

Starting date 7/1/2021 Ending date 12/31/2021 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		\$6,361,230.89
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	\$18,475,518.00	
602	Less: Expenditures	(\$11,473,507.49)	
	Less: Encumbrances	(\$6,361,230.89)	(\$17,834,738.38)
	Total appropriated		\$7,002,010.51

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		\$8,990,616.51
	Total liabilities and fund equity		<u>\$10,353,416.51</u>

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Westfield Board of Education

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Starting date 7/1/2021 Ending date 12/31/2021 Fund: 70 INTERNAL SERVICE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$18,475,518.00	\$17,834,738.38	\$640,779.62
Revenues	(\$18,475,518.00)	(\$9,933,194.23)	(\$8,542,323.77)
Subtotal	<u>\$0.00</u>	<u>\$7,901,544.15</u>	<u>(\$7,901,544.15)</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>\$7,901,544.15</u>	<u>(\$7,901,544.15)</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>\$7,901,544.15</u>	<u>(\$7,901,544.15)</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>\$7,901,544.15</u>	<u>(\$7,901,544.15)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$7,901,544.15</u>	<u>(\$7,901,544.15)</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 70 INTERNAL SERVICE FUND

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	18,475,518	18,475,518	9,933,194	Under	8,542,324
Total	0	18,475,518	18,475,518	9,933,194		8,542,324
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	18,475,518	18,475,518	11,473,507	6,361,231	640,780
Total	0	18,475,518	18,475,518	11,473,507	6,361,231	640,780