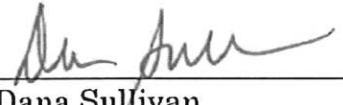


September 21, 2021

**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 8/31/2021 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

9/16/2021  
Date

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

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Assets and Resources

Assets:

101	Cash in bank		\$22,311,093.34
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		\$90,372,665.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$8,529,082.22	
142	Intergovernmental - Federal	\$43,201.99	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,404,624.78	\$9,976,908.99

Loans Receivable:

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

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$113,060,789.00	
302	Less revenues	(\$113,060,789.00)	\$0.00

Total assets and resources

\$123,662,667.33

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$104,969,308.86
761	Capital reserve account - July	\$5,807,358.28	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$207,834.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$6,015,192.28
764	Maintenance reserve account - July	\$956,347.88	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$113,496.00	\$1,069,843.88
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	\$115,391,916.66	
602	Less: Expenditures (\$6,563,036.20)		
	Less: Encumbrances (\$104,969,308.86)	(\$111,532,345.06)	\$3,859,571.60
	<b>Total appropriated</b>		<b>\$118,909,434.53</b>

Unappropriated:

770	Fund balance, July 1		\$5,074,562.80
771	Designated fund balance		\$750,000.00
303	Budgeted fund balance		(\$1,071,330.00)
	<b>Total fund balance</b>		<b>\$123,662,667.33</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$123,662,667.33</u></b>

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

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

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$115,391,916.66	\$111,532,345.06	\$3,859,571.60
Revenues	(\$113,060,789.00)	(\$113,060,789.00)	\$0.00
Subtotal	<u>\$2,331,127.66</u>	<u>(\$1,528,443.94)</u>	<u>\$3,859,571.60</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$5,807,358.28)	\$5,807,358.28
Less - Withdrawal from reserve	\$207,834.00	\$207,834.00	\$0.00
Subtotal	<u>\$2,538,961.66</u>	<u>(\$7,127,968.22)</u>	<u>\$9,666,929.88</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	(\$956,347.88)	\$956,347.88
Less - Withdrawal from reserve	\$113,496.00	\$113,496.00	\$0.00
Subtotal	<u>\$2,652,457.66</u>	<u>(\$7,970,820.10)</u>	<u>\$10,623,277.76</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,652,457.66</u>	<u>(\$7,970,820.10)</u>	<u>\$10,623,277.76</u>
Less: Adjustment for prior year	(\$1,581,127.66)	(\$1,581,127.66)	\$0.00
Budgeted fund balance	<u>\$1,071,330.00</u>	<u>(\$8,709,095.88)</u>	<u>\$9,666,929.88</u>

Prepared and submitted by :

  
Board Secretary

  
Date

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

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	106,527,781	0	106,527,781	106,527,781		0
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	0	113,060,789	113,060,789		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	36,581,846	423,281	37,005,127	340,648	35,854,272	810,207
10300	Total Special Education - Instruction	9,028,779	8,662	9,037,441	152,835	8,830,284	54,322
11160	Total Basic Skills/Remedial – Instruct.	1,397,330	250	1,397,580	940	1,393,337	3,303
12160	Total Bilingual Education – Instruction	264,929	0	264,929	0	264,929	0
17100	Total School-Sponsored Co/Extra Curricul	497,517	(2,209)	495,308	19,506	446,544	29,258
17600	Total School-Sponsored Athletics – Instr	1,452,162	10,785	1,462,947	51,798	1,367,680	43,468
20620	Total Summer School	7,994	0	7,994	0	7,194	800
25100	Total Other Instructional Programs - Ins	0	0	0	(13,156)	21	13,136
29180	Total Undistributed Expenditures - Instr	7,478,071	23,100	7,501,171	563,641	6,032,039	905,490
29680	Total Undistributed Expenditures – Atten	44,451	0	44,451	7,160	37,291	0
30620	Total Undistributed Expenditures – Healt	1,430,753	(20,154)	1,410,599	29,809	1,328,707	52,083
40580	Total Undistributed Expend – Speech, OT,	3,341,645	(178,282)	3,163,363	51,734	3,072,506	39,123
41080	Total Undist. Expend. – Other Supp. Serv	2,359,335	163,000	2,522,335	29,416	2,490,451	2,468
41660	Total Undist. Expend. – Guidance	2,488,387	(640)	2,487,747	86,402	2,372,802	28,543
42200	Total Undist. Expend. – Child Study Team	2,573,778	15,269	2,589,047	136,227	2,388,770	64,050
43200	Total Undist. Expend. – Improvement of I	1,538,746	2,166	1,540,912	268,667	1,203,651	68,593
43620	Total Undist. Expend. – Edu. Media Serv.	1,147,422	(4,901)	1,142,521	25,314	1,100,691	16,515
44180	Total Undist. Expend. – Instructional St	107,456	(1,000)	106,456	9,735	15,945	80,777
45300	Support Serv. - General Admin	2,177,318	81,551	2,258,869	286,658	1,575,340	396,871
46160	Support Serv. - School Admin	3,661,866	6,328	3,668,194	604,277	2,934,874	129,042
47200	Total Undist. Expend. – Central Services	1,465,975	(960)	1,465,015	261,825	1,115,046	88,144
47620	Total Undist. Expend. – Admin. Info. Tec	1,262,993	23,105	1,286,098	597,646	667,339	21,113
51120	Total Undist. Expend. – Oper. & Maint. O	6,731,235	(1,469)	6,729,766	967,690	5,448,176	313,900
52480	Total Undist. Expend. – Student Transpor	4,168,194	0	4,168,194	205,846	3,529,965	432,384
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	22,554,591	(34,836)	22,519,755	1,534,488	20,742,563	242,703
75880	TOTAL EQUIPMENT	0	814,131	814,131	136,095	654,757	23,279
76260	Total Facilities Acquisition and Constr	48,016	46,118	94,134	0	94,134	1
76320	Capital Reserve – Transfer to Capital Pr	0	207,834	207,834	207,834	0	0
Total		113,810,789	1,581,128	115,391,917	6,563,036	104,969,309	3,859,572

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

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Assets and Resources

Assets:

101	Cash in bank		\$20,023.90
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	\$236,330.00	
142	Intergovernmental - Federal	\$2,693,604.53	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$30,777.00	\$2,960,711.53

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	\$3,213,055.81	
302	Less revenues	(\$3,009,576.53)	\$203,479.28

Total assets and resources

\$3,184,214.71

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$86,942.00
421	Accounts payable		\$46,695.65
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$203,479.28
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$337,116.93</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$2,259,357.79
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	\$3,278,053.16	
602	Less: Expenditures (\$325,460.09)		
	Less: Encumbrances (\$2,259,357.79)	(\$2,584,817.88)	\$693,235.28
	<b>Total appropriated</b>		<b>\$2,952,593.07</b>

Unappropriated:

770	Fund balance, July 1		(\$105,495.29)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$2,847,097.78</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$3,184,214.71</u></b>

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

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,278,053.16	\$2,584,817.88	\$693,235.28
Revenues	(\$3,213,055.81)	(\$3,009,576.53)	(\$203,479.28)
Subtotal	<u>\$64,997.35</u>	<u>(\$424,758.65)</u>	<u>\$489,756.00</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>\$64,997.35</u>	<u>(\$424,758.65)</u>	<u>\$489,756.00</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>\$64,997.35</u>	<u>(\$424,758.65)</u>	<u>\$489,756.00</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>\$64,997.35</u>	<u>(\$424,758.65)</u>	<u>\$489,756.00</u>
Less: Adjustment for prior year	(\$64,997.35)	(\$64,997.35)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$489,756.00)</u>	<u>\$489,756.00</u>

Prepared and submitted by :

  
Board Secretary

  
Date



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

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	234,776	234,776	31,297	Under	203,479
00770	Total Revenues from State Sources	327,785	(47,486)	280,299	280,299		0
00830	Total Revenues from Federal Sources	1,614,643	1,083,338	2,697,981	2,697,981		0
Total		1,942,428	1,270,628	3,213,056	3,009,577		203,479
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	9,750	9,750	0	9,750	0
84100	Local Projects	0	231,222	231,222	2,447	82,373	146,402
88000	Nonpublic Textbooks	24,131	1,736	25,867	0	20,032	5,835
88020	Nonpublic Auxiliary Services	83,160	(37,474)	45,686	0	45,686	0
88040	Nonpublic Handicapped Services	97,951	(29,100)	68,851	0	68,851	0
88060	Nonpublic Nursing Services	40,290	6,078	46,368	0	46,368	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	0	0	75,425
88740	Total Federal Projects	1,614,643	1,142,139	2,756,782	323,013	1,968,196	465,573
Total		1,942,428	1,335,625	3,278,053	325,460	2,259,358	693,235

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

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Assets and Resources

Assets:

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$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 8/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

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

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

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

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

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

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Assets and Resources

Assets:

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$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 8/31/2021 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

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

Starting date 7/1/2021 Ending date 8/31/2021 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 :

  
Board Secretary

  
Date



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

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 32 CAPITAL PROJECT FUNDS

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Assets and Resources

Assets:

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$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 8/31/2021 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

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

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

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Starting date 7/1/2021 Ending date 8/31/2021 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 8/31/2021 Fund: 32 CAPITAL PROJECT FUNDS

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Starting date 7/1/2021 Ending date 8/31/2021 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 8/31/2021 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
	<b>Total liabilities</b>			<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$0.00
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies - July	\$0.00		
607	Add: Increase in cur. exp. emer. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00	
762	Adult education programs		\$0.00	
750-752,76x	Other reserves		\$0.00	
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	<b>Total appropriated</b>			<b>\$0.00</b>
	Unappropriated:			
770	Fund balance, July 1		\$0.00	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		\$0.00	
	<b>Total fund balance</b>			<b>\$0.00</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$0.00</u></b>

Starting date 7/1/2021 Ending date 8/31/2021 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 8/31/2021 Fund: 33 SDA GRANTS

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 34 CAPITAL PROJECT FUNDS

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Assets and Resources

Assets:

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$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 8/31/2021 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

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

Starting date 7/1/2021 Ending date 8/31/2021 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 8/31/2021 Fund: 34 CAPITAL PROJECT FUNDS

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 35 CAPITAL PROJECTS FUND

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Assets and Resources

Assets:

101	Cash in bank		\$7,046,377.75
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	\$207,834.00	
302	Less revenues	(\$207,834.00)	\$0.00

Total assets and resources

\$7,046,377.75

Starting date 7/1/2021 Ending date 8/31/2021 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$7,046,376.01
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	\$8,324,811.76	
602	Less: Expenditures	(\$1,278,434.01)	
	Less: Encumbrances	(\$7,046,376.01)	(\$8,324,810.02)
	<b>Total appropriated</b>		<b>\$7,046,377.75</b>

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00

**Total fund balance** **\$7,046,377.75**  
**Total liabilities and fund equity** **\$7,046,377.75**

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 35 CAPITAL PROJECTS FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,324,811.76	\$8,324,810.02	\$1.74
Revenues	(\$207,834.00)	(\$207,834.00)	\$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 8/31/2021 Fund: 35 CAPITAL PROJECTS FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	207,834	207,834	207,834		0
Total		0	207,834	207,834	207,834		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	8,324,812	8,324,812	1,278,434	7,046,376	2
Total		0	8,324,812	8,324,812	1,278,434	7,046,376	2

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 38 CAPITAL PROJECTS FUND

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Assets and Resources

Assets:

101	Cash in bank		(\$34,019.41)
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

\$298,248.59

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 38 CAPITAL PROJECTS FUND

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$34,019.41)
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
	<b>Total liabilities</b>			<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$279,667.92
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	(\$34,019.41)		
	Less: Encumbrances	(\$279,667.92)	(\$313,687.33)	\$18,580.67
	<b>Total appropriated</b>			<b>\$298,248.59</b>

Unappropriated:

770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	<b>Total fund balance</b>			<b>\$298,248.59</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$298,248.59</u></b>

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 38 CAPITAL PROJECTS FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$332,268.00	\$313,687.33	\$18,580.67
Revenues	(\$332,268.00)	\$0.00	(\$332,268.00)
Subtotal	<u>\$0.00</u>	<u>\$313,687.33</u>	<u>(\$313,687.33)</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>\$313,687.33</u>	<u>(\$313,687.33)</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>\$313,687.33</u>	<u>(\$313,687.33)</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>\$313,687.33</u>	<u>(\$313,687.33)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$313,687.33</u>	<u>(\$313,687.33)</u>

Prepared and submitted by :

  
Board Secretary

9/17/21  
Date

Starting date 7/1/2021 Ending date 8/31/2021 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	34,019	279,668	18,581
Total		0	332,268	332,268	34,019	279,668	18,581

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

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Assets and Resources

Assets:

101	Cash in bank		(\$981,505.98)
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		\$1,753,895.00

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

\$772,389.02

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

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$981,505.98)
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
	<b>Total liabilities</b>			<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$772,388.75
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	(\$2,807,856.25)		
	Less: Encumbrances	(\$772,388.75)	(\$3,580,245.00)	\$0.00
	<b>Total appropriated</b>			<b>\$772,388.75</b>

Unappropriated:

770	Fund balance, July 1			\$75,863.27
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$75,863.00)
	<b>Total fund balance</b>			<b>\$772,389.02</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$772,389.02</u></b>

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

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$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 8/31/2021 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	2,807,856	772,389	0
	Total	3,580,245	0	3,580,245	2,807,856	772,389	0

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 50 ENTERPRISE FUND

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Assets and Resources

Assets:

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$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 8/31/2021 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	<b>Total appropriated</b>		<b>\$0.00</b>

Unappropriated:

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

Starting date 7/1/2021 Ending date 8/31/2021 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 8/31/2021 Fund: 50 ENTERPRISE FUND

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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 60 ENTERPRISE FUND

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Assets and Resources

Assets:

101	Cash in bank		\$88,388.66
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 \$_____)	\$476,000.00	\$476,000.00

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	\$542,000.00	
302	Less revenues	(\$542,000.00)	\$0.00

Total assets and resources

\$564,388.66

Starting date 7/1/2021 Ending date 8/31/2021 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$399,234.61
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	\$542,000.00	
602	Less: Expenditures	(\$15,698.88)	
	Less: Encumbrances	(\$399,234.61)	(\$414,933.49)
	<b>Total appropriated</b>		<b>\$526,301.12</b>

Unappropriated:


770	Fund balance, July 1		\$38,087.54
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$564,388.66</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$564,388.66</u></b>

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 60 ENTERPRISE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$542,000.00	\$414,933.49	\$127,066.51
Revenues	(\$542,000.00)	(\$542,000.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$127,066.51)</u>	<u>\$127,066.51</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>(\$127,066.51)</u>	<u>\$127,066.51</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>(\$127,066.51)</u>	<u>\$127,066.51</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>(\$127,066.51)</u>	<u>\$127,066.51</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$127,066.51)</u>	<u>\$127,066.51</u>

Prepared and submitted by :

  
Board Secretary

  
Date



Starting date 7/1/2021 Ending date 8/31/2021 Fund: 60 ENTERPRISE FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		542,000	0	542,000	542,000		0
Total		542,000	0	542,000	542,000		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		542,000	0	542,000	15,699	399,235	127,067
Total		542,000	0	542,000	15,699	399,235	127,067

Starting date 7/1/2021 Ending date 8/31/2021 Fund: 70 INTERNAL SERVICE FUND

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Assets and Resources

Assets:

101	Cash in bank		\$392,234.13
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	(\$1,306,655.91)	\$17,168,862.09

Total assets and resources

\$17,565,326.22

Starting date 7/1/2021 Ending date 8/31/2021 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
	<b>Total liabilities</b>		<b>\$1,362,800.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$15,202,526.22
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	(\$3,272,991.78)	
	Less: Encumbrances	(\$15,202,526.22)	(\$18,475,518.00)
	<b>Total appropriated</b>		<b>\$15,202,526.22</b>

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$1,000,000.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$16,202,526.22</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$17,565,326.22</u></b>

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


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Starting date 7/1/2021 Ending date 8/31/2021 Fund: 70 INTERNAL SERVICE FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$18,475,518.00	\$18,475,518.00	\$0.00
Revenues	(\$18,475,518.00)	(\$1,306,655.91)	(\$17,168,862.09)
Subtotal	<u>\$0.00</u>	<u>\$17,168,862.09</u>	<u>(\$17,168,862.09)</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>\$17,168,862.09</u>	<u>(\$17,168,862.09)</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>\$17,168,862.09</u>	<u>(\$17,168,862.09)</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>\$17,168,862.09</u>	<u>(\$17,168,862.09)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$17,168,862.09</u>	<u>(\$17,168,862.09)</u>

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2021 Ending date 8/31/2021 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	1,306,656	Under	17,168,862
Total		0	18,475,518	18,475,518	1,306,656		17,168,862
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	18,475,518	18,475,518	3,272,992	15,202,526	0
Total		0	18,475,518	18,475,518	3,272,992	15,202,526	0