

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

---

Assets and Resources

**Assets:**

|           |                             |  |                |
|-----------|-----------------------------|--|----------------|
| 101       | Cash in bank                |  | \$1,662,821.42 |
| 102 - 106 | Cash Equivalents            |  | \$0.00         |
| 111       | Investments                 |  | \$0.00         |
| 116       | Capital Reserve Account     |  | \$733.22       |
| 117       | Maintenance Reserve Account |  | \$0.00         |
| 118       | Emergency Reserve Account   |  | \$0.00         |
| 121       | Tax levy Receivable         |  | \$5,557,665.98 |

**Accounts Receivable:**

|          |   |                |                |
|----------|---|----------------|----------------|
| 132      | Interfund   | \$70,883.88    |                |
| 141      | Intergovernmental - State                         | \$4,035,460.21 |                |
| 142      | Intergovernmental - Federal                       | \$0.00         |                |
| 143      | Intergovernmental - Other                         | \$2,718.62     |                |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$75,018.68    | \$4,184,081.39 |

**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 | \$28,225,262.00   |              |
| 302 | Less revenues      | (\$27,665,328.38) | \$559,933.62 |

**Total assets and resources**

**\$11,965,235.63**

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 2 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

Liabilities and Fund Equity

Liabilities:

|     |  |                      |
|-----|--|----------------------|
| 411 | Intergovernmental accounts payable - state | \$0.00               |
| 421 | Accounts payable                           | (\$60,812.51)        |
| 431 | Contracts payable                          | \$0.00               |
| 451 | Loans payable                              | \$0.00               |
| 481 | Deferred revenues                          | \$0.00               |
|     | Other current liabilities                  | \$24,310.46          |
|     | <b>Total liabilities</b>                   | <b>(\$36,502.05)</b> |

Fund Balance:

Appropriated:

|             |   |                   |
|-------------|---|-------------------|
| 753,754     | Reserve for encumbrances                    | \$9,998,322.24    |
| 761         | Capital reserve account - July              | (\$731.52)        |
| 604         | Add: Increase in capital reserve            | \$0.00            |
| 307         | Less: Bud. w/d cap. reserve eligible costs  | (\$285,886.00)    |
| 309         | Less: Bud. w/d cap. reserve excess costs    | (\$475,000.00)    |
|             |   | (\$761,617.52)    |
| 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                              | (\$285,886.00)    |
| 601         | Appropriations                              | \$28,562,625.98   |
| 602         | Less: Expenditures                          | (\$16,778,556.52) |
|             | Less: Encumbrances                          | (\$10,131,098.55) |
|             |   | (\$26,909,655.07) |
|             | Total appropriated                          | \$10,603,789.63   |

Unappropriated:

|     |  |                               |
|-----|--|-------------------------------|
| 770 | Fund balance, July 1                     | (\$126,859.33)                |
| 771 | Designated fund balance                  | \$0.00                        |
| 303 | Budgeted fund balance                    | (\$337,363.98)                |
|     | Total fund balance                       | \$10,139,566.32               |
|     | <b>Total liabilities and fund equity</b> | <b><u>\$10,103,064.27</u></b> |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 3 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

Recapitulation of Budgeted Fund Balance:

|  | <u>Budgeted</u>       | <u>Actual</u>           | <u>Variance</u>       |
|--|-----------------------|-------------------------|-----------------------|
| Appropriations                         | \$28,562,625.98       | \$26,909,655.07         | \$1,652,970.91        |
| Revenues                               | (\$28,225,262.00)     | (\$27,665,328.38)       | (\$559,933.62)        |
| Subtotal                               | <u>\$337,363.98</u>   | <u>(\$755,673.31)</u>   | <u>\$1,093,037.29</u> |
| Change in capital reserve account:     |                       |                         |                       |
| Plus - Increase in reserve             | \$0.00                | \$1,464.74              | (\$1,464.74)          |
| Less - Withdrawal from reserve         | (\$760,886.00)        | (\$760,886.00)          | \$0.00                |
| Subtotal                               | <u>(\$423,522.02)</u> | <u>(\$1,515,094.57)</u> | <u>\$1,091,572.55</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>(\$423,522.02)</u> | <u>(\$1,515,094.57)</u> | <u>\$1,091,572.55</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>(\$423,522.02)</u> | <u>(\$1,515,094.57)</u> | <u>\$1,091,572.55</u> |
| Less: Adjustment for prior year        | \$760,886.00          | \$760,886.00            | \$0.00                |
| Budgeted fund balance                  | <u>\$337,363.98</u>   | <u>(\$754,208.57)</u>   | <u>\$1,091,572.55</u> |

Prepared and submitted by :

  
Board Secretary

  
Date

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 4 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

| Revenues:                                |  | Org Budget | Transfers | Budget Est | Actual     | Over/Under | Unrealized |
|--|--|------------|-----------|------------|------------|------------|------------|
| 00370                                    | SUBTOTAL – Revenues from Local Sources   | 26,607,947 | 0         | 26,607,947 | 25,225,923 | Under      | 1,382,024  |
| 00520                                    | SUBTOTAL – Revenues from State Sources   | 1,570,639  | 0         | 1,570,639  | 2,427,269  |            | (856,630)  |
| 00570                                    | SUBTOTAL – Revenues from Federal Sources | 46,676     | 0         | 46,676     | 12,136     | Under      | 34,540     |
| Total                                    |  | 28,225,262 | 0         | 28,225,262 | 27,665,328 |            | 559,934    |
| Expenditures:                            |  | Org Budget | Transfers | Adj Budget | Expended   | Encumber   | Available  |
| (Total of Accounts W/O a Grid# Assigned) |  | 0          | 0         | 0          | (1,095)    | 0          | 1,095      |
| 03200                                    | TOTAL REGULAR PROGRAMS - INSTRUCTION     | 8,118,237  | 68,973    | 8,187,210  | 4,683,940  | 3,231,923  | 271,347    |
| 10300                                    | Total Special Education - Instruction    | 2,640,413  | (30,168)  | 2,610,245  | 1,574,596  | 1,001,742  | 33,907     |
| 11160                                    | Total Basic Skills/Remedial – Instruct.  | 196,783    | 21,247    | 218,030    | 123,454    | 72,163     | 22,413     |
| 12160                                    | Total Bilingual Education – Instruction  | 307,992    | 7,492     | 315,484    | 188,977    | 124,107    | 2,400      |
| 17100                                    | Total School-Sponsored Co/Extra Curricul | 203,127    | (70,012)  | 133,115    | 67,254     | 55,246     | 10,616     |
| 17600                                    | Total School-Sponsored Athletics – Instr | 653,698    | 66,667    | 720,365    | 410,550    | 289,475    | 20,340     |
| 25100                                    | Total Other Instructional Programs - Ins | 0          | 21,807    | 21,807     | 13,084     | 8,723      | 0          |
| 29180                                    | Total Undistributed Expenditures - Instr | 803,358    | 111,350   | 914,708    | 419,045    | 490,077    | 5,586      |
| 29680                                    | Total Undistributed Expenditures – Atten | 20,000     | 7,650     | 27,650     | 22,647     | 5,004      | 0          |
| 30620                                    | Total Undistributed Expenditures – Healt | 294,472    | 7,633     | 302,106    | 186,002    | 115,004    | 1,099      |
| 40580                                    | Total Undistributed Expend – Speech, OT, | 981,260    | 1,448     | 982,708    | 581,166    | 397,444    | 4,098      |
| 41080                                    | Total Undist. Expend. – Other Supp. Serv | 459,449    | 42,037    | 501,486    | 259,112    | 221,442    | 20,932     |
| 41660                                    | Total Undist. Expend. – Guidance         | 707,542    | 34,179    | 741,721    | 442,631    | 277,884    | 21,206     |
| 42200                                    | Total Undist. Expend. – Child Study Team | 929,345    | (9,045)   | 920,300    | 547,905    | 328,539    | 43,856     |
| 43200                                    | Total Undist. Expend. – Improvement of I | 762,041    | 12,274    | 774,315    | 532,367    | 241,588    | 360        |
| 43620                                    | Total Undist. Expend. – Edu. Media Serv. | 361,592    | 7,004     | 368,597    | 223,490    | 123,880    | 21,227     |
| 44180                                    | Total Undist. Expend. – Instructional St | 66,500     | (6,834)   | 59,666     | 19,919     | 21,771     | 17,976     |
| 45300                                    | Support Serv. - General Admin            | 548,961    | 44,487    | 593,448    | 378,337    | 183,378    | 31,732     |
| 46160                                    | Support Serv. - School Admin             | 878,956    | 15,419    | 894,375    | 580,172    | 288,273    | 25,930     |
| 47200                                    | Total Undist. Expend. – Central Services | 403,191    | 8,901     | 412,092    | 287,552    | 118,604    | 5,936      |
| 47620                                    | Total Undist. Expend. – Admin. Info. Tec | 51,559     | 5,282     | 56,841     | 20,710     | 7,555      | 28,577     |
| 51120                                    | Total Undist. Expend. – Oper. & Maint. O | 1,823,253  | 107,332   | 1,930,585  | 1,208,211  | 486,385    | 235,989    |
| 52480                                    | Total Undist. Expend. – Student Transpor | 577,001    | 9,785     | 586,786    | 315,457    | 168,066    | 103,264    |
| 71260                                    | TOTAL PERSONNEL SERVICES –EMPLOYEE       | 5,258,950  | (18,719)  | 5,240,231  | 3,034,404  | 1,721,534  | 484,293    |
| 75880                                    | TOTAL EQUIPMENT                          | 0          | 38,000    | 38,000     | 8,792      | 0          | 29,208     |
| 76260                                    | Total Facilities Acquisition and Constr  | 677,116    | 169,069   | 846,185    | 545,042    | 96,484     | 204,659    |
| 84000                                    | Transfer of Funds to Charter Schools     | 154,570    | 10,000    | 164,570    | 104,836    | 54,808     | 4,926      |
| Total                                    |  | 27,879,366 | 683,260   | 28,562,626 | 16,778,557 | 10,131,099 | 1,652,971  |

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

| Revenues:  | Org Budget | Transfers | Budget Est | Actual     | Over/Under | Unrealized |
|--|------------|-----------|------------|------------|------------|------------|
| 00100 10-1210 Local Tax Levy                           | 20,271,148 | 0         | 20,271,148 | 19,164,365 | Under      | 1,106,783  |
| 00140 10-1310 Tuition from Individuals                 | 5,726,799  | 0         | 5,726,799  | 5,740,478  |            | (13,679)   |
| 00160 10-1330 Tuition from Other LEAs Outside the Stat | 70,000     | 0         | 70,000     | 0          | Under      | 70,000     |
| 00170 10-1340 Tuition from Other Sources               | 155,000    | 0         | 155,000    | 8,494      | Under      | 146,506    |
| 00260 10-1910 Rents and Royalties                      | 340,000    | 0         | 340,000    | 156,025    | Under      | 183,975    |
| 00300 10-1____ Unrestricted Miscellaneous Revenues     | 45,000     | 0         | 45,000     | 156,561    |            | (111,561)  |
| 00410 10-3116 School Choice Aid                        | 47,868     | 0         | 47,868     | 47,868     |            | 0          |
| 00430 10-3131 Extraordinary Aid                        | 190,000    | 0         | 190,000    | 310,230    |            | (120,230)  |
| 00440 10-3132 Categorical Special Education Aid        | 599,367    | 0         | 599,367    | 1,071,358  |            | (471,991)  |
| 00460 10-3176 Equalization Aid                         | 550,750    | 0         | 550,750    | 700,253    |            | (149,503)  |
| 00470 10-3177 Categorical Security Aid                 | 124,003    | 0         | 124,003    | 238,909    |            | (114,906)  |
| 00500 10-3____ Other State Aids                        | 58,651     | 0         | 58,651     | 58,651     |            | 0          |
| 00540 10-4200 Medicaid Reimbursement                   | 46,676     | 0         | 46,676     | 12,136     | Under      | 34,540     |
| Total  | 28,225,262 | 0         | 28,225,262 | 27,665,328 |            | 559,934    |

| Expenditures:   | Org Budget | Transfers | Adj Budget | Expended  | Encumber  | Available |
|---|------------|-----------|------------|-----------|-----------|-----------|
|   | 0          | 0         | 0          | (1,095)   | 0         | 1,095     |
| 02000 11-105-100-101 Preschool – Salaries of Teachers             | 314,726    | (314,726) | 0          | 0         | 0         | 0         |
| 02040 11-105-100-935 Local Contribution – Transfer to Special     | 0          | 327,690   | 327,690    | 0         | 327,690   | 0         |
| 02080 11-110-____-101 Kindergarten – Salaries of Teachers         | 408,167    | (24,815)  | 383,352    | 212,824   | 170,528   | 0         |
| 02100 11-120-____-101 Grades 1-5 – Salaries of Teachers           | 2,036,836  | (20,840)  | 2,015,996  | 1,137,212 | 759,606   | 119,178   |
| 02120 11-130-____-101 Grades 6-8 – Salaries of Teachers           | 920,367    | 233,300   | 1,153,667  | 694,888   | 458,779   | 0         |
| 02140 11-140-____-101 Grades 9-12 – Salaries of Teachers          | 3,559,322  | (163,537) | 3,395,785  | 2,042,836 | 1,345,906 | 7,042     |
| 02500 11-150-100-101 Salaries of Teachers                         | 28,000     | (14,018)  | 13,983     | 316       | 11,684    | 1,983     |
| 02540 11-150-100-320 Purchased Professional – Educational Ser     | 49,500     | (16,444)  | 33,057     | 9,912     | 8,274     | 14,871    |
| 03000 11-190-1____-106 Other Salaries for Instruction             | 35,450     | 2,600     | 38,050     | 22,570    | 15,480    | 0         |
| 03040 11-190-1____-340 Purchased Technical Services               | 20,073     | (1,850)   | 18,223     | 15,630    | 0         | 2,593     |
| 03060 11-190-1____-[4-5] Other Purchased Services (400-500 series | 363,870    | 37,469    | 401,339    | 273,479   | 86,873    | 40,987    |
| 03080 11-190-1____-610 General Supplies                           | 312,226    | 7,207     | 319,433    | 206,767   | 33,374    | 79,292    |
| 03100 11-190-1____-640 Textbooks                                  | 63,071     | 16,935    | 80,006     | 66,277    | 13,730    | 0         |
| 03120 11-190-1____-8__ Other Objects                              | 6,630      | 0         | 6,630      | 1,229     | 0         | 5,401     |
| 04500 11-204-100-101 Salaries of Teachers                         | 178,234    | 59,716    | 237,950    | 147,915   | 90,035    | 0         |
| 04520 11-204-100-106 Other Salaries for Instruction               | 56,872     | 35,033    | 91,905     | 64,135    | 27,770    | 0         |
| 04600 11-204-100-610 General Supplies                             | 2,000      | 0         | 2,000      | 1,565     | 52        | 383       |
| 06500 11-212-100-101 Salaries of Teachers                         | 190,901    | 24,045    | 214,946    | 132,055   | 82,891    | 0         |
| 06520 11-212-100-106 Other Salaries for Instruction               | 82,133     | 40,067    | 122,199    | 73,981    | 47,622    | 597       |
| 06580 11-212-100-[4-5] Other Purchased Services (400-500 series   | 0          | 223       | 223        | 0         | 223       | 0         |
| 06600 11-212-100-610 General Supplies                             | 5,500      | 0         | 5,500      | 3,318     | 128       | 2,054     |
| 07000 11-213-100-101 Salaries of Teachers                         | 1,361,712  | (88,392)  | 1,273,320  | 762,740   | 510,286   | 294       |
| 07020 11-213-100-106 Other Salaries for Instruction               | 552,145    | (129,859) | 422,286    | 248,595   | 156,329   | 17,362    |
| 07100 11-213-100-610 General Supplies                             | 7,100      | (745)     | 6,355      | 4,151     | 1         | 2,203     |
| 08500 11-216-100-101 Salaries of Teachers                         | 64,080     | 3,715     | 67,795     | 44,120    | 23,116    | 559       |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 6 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

| Expenditures: |                  |  |  | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---------------|------------------|--|--|------------|-----------|------------|----------|----------|-----------|
| 08520         | 11-216-100-106   | Other Salaries for Instruction           |  | 109,936    | (2,756)   | 107,180    | 65,294   | 41,886   | 0         |
| 08600         | 11-216-100-6__   | General Supplies                         |  | 1,300      | 0         | 1,300      | 1,184    | 0        | 116       |
| 09260         | 11-219-100-101   | Salaries of Teachers                     |  | 10,000     | (5,600)   | 4,400      | 300      | 3,700    | 400       |
| 09300         | 11-219-100-320   | Purchased Professional-Educational Servi |  | 18,500     | 34,375    | 52,875     | 25,245   | 17,702   | 9,929     |
| 09340         | 11-219-100-[4-5] | Other Purchased Services (400-500 series |  | 0          | 10        | 10         | 0        | 0        | 10        |
| 11000         | 11-230-100-101   | Salaries of Teachers                     |  | 195,980    | 21,247    | 217,228    | 122,905  | 72,163   | 22,160    |
| 11100         | 11-230-100-610   | General Supplies                         |  | 802        | 0         | 802        | 549      | 0        | 253       |
| 12000         | 11-240-100-101   | Salaries of Teachers                     |  | 300,682    | 6,783     | 307,465    | 184,751  | 122,368  | 346       |
| 12080         | 11-240-100-[4-5] | Other Purchased Services (400-500 series |  | 0          | 849       | 849        | 0        | 582      | 268       |
| 12100         | 11-240-100-610   | General Supplies                         |  | 7,310      | (140)     | 7,170      | 4,227    | 1,157    | 1,786     |
| 17000         | 11-401-100-1__   | Salaries                                 |  | 187,979    | (60,078)  | 127,901    | 63,670   | 55,246   | 8,985     |
| 17020         | 11-401-100-[3-5] | Purchased Services (300-500 series)      |  | 1,780      | 0         | 1,780      | 150      | 0        | 1,630     |
| 17040         | 11-401-100-6__   | Supplies and Materials                   |  | 5,868      | (2,434)   | 3,434      | 3,434    | 0        | 0         |
| 17060         | 11-401-100-8__   | Other Objects                            |  | 7,500      | (7,500)   | 0          | 0        | 0        | 0         |
| 17500         | 11-402-100-1__   | Salaries                                 |  | 458,194    | 47,491    | 505,685    | 277,879  | 227,806  | 0         |
| 17520         | 11-402-100-[3-5] | Purchased Services (300-500 series)      |  | 95,144     | 25,756    | 120,900    | 79,384   | 22,795   | 18,722    |
| 17540         | 11-402-100-6__   | Supplies and Materials                   |  | 91,500     | (8,845)   | 82,655     | 46,729   | 34,767   | 1,158     |
| 17560         | 11-402-100-8__   | Other Objects                            |  | 8,860      | 2,265     | 11,125     | 6,559    | 4,106    | 460       |
| 25000         | 11-4__-100-1__   | Salaries                                 |  | 0          | 21,807    | 21,807     | 13,084   | 8,723    | 0         |
| 29020         | 11-000-100-562   | Tuition to Other LEAs within the State - |  | 284,616    | 5,620     | 290,236    | 161,944  | 128,275  | 17        |
| 29040         | 11-000-100-563   | Tuition to County Voc. School District-R |  | 131,400    | 57,150    | 188,550    | 89,710   | 98,840   | 0         |
| 29060         | 11-000-100-564   | Tuition to County Voc. School District-S |  | 35,000     | (7,920)   | 27,080     | 11,000   | 11,000   | 5,080     |
| 29080         | 11-000-100-565   | Tuition to CSSD & Regular Day Schools    |  | 107,151    | (107,151) | 0          | 0        | 0        | 0         |
| 29100         | 11-000-100-566   | Tuition to Priv. School for the Disabled |  | 245,191    | 119,769   | 364,960    | 156,391  | 208,080  | 488       |
| 29140         | 11-000-100-568   | Tuition – State Facilities               |  | 0          | 43,882    | 43,882     | 0        | 43,882   | 0         |
| 29500         | 11-000-211-1__   | Salaries                                 |  | 20,000     | 0         | 20,000     | 14,997   | 5,004    | 0         |
| 29600         | 11-000-211-3__   | Purchased Professional and Technical Ser |  | 0          | 7,650     | 7,650      | 7,650    | 0        | 0         |
| 30500         | 11-000-213-1__   | Salaries                                 |  | 262,219    | 3,624     | 265,843    | 163,445  | 102,397  | 0         |
| 30540         | 11-000-213-3__   | Purchased Professional and Technical Ser |  | 22,300     | 860       | 23,160     | 13,186   | 9,974    | 0         |
| 30560         | 11-000-213-[4-5] | Other Purchased Services (400-500 series |  | 2,313      | 500       | 2,813      | 2,004    | 720      | 89        |
| 30580         | 11-000-213-6__   | Supplies and Materials                   |  | 7,641      | 2,650     | 10,291     | 7,367    | 1,914    | 1,010     |
| 40500         | 11-000-216-1__   | Salaries                                 |  | 351,985    | 1,448     | 353,433    | 220,955  | 132,378  | 100       |
| 40520         | 11-000-216-320   | Purchased Professional – Educational Ser |  | 619,575    | 335       | 619,910    | 353,945  | 264,966  | 1,000     |
| 40540         | 11-000-216-6__   | Supplies and Materials                   |  | 9,700      | (335)     | 9,365      | 6,266    | 100      | 2,999     |
| 41000         | 11-000-217-1__   | Salaries                                 |  | 289,495    | 42,037    | 331,531    | 200,316  | 130,397  | 819       |
| 41020         | 11-000-217-320   | Purchased Professional – Educational Ser |  | 169,955    | 0         | 169,955    | 58,797   | 91,046   | 20,113    |
| 41500         | 11-000-218-104   | Salaries of Other Professional Staff     |  | 585,251    | 23,518    | 608,769    | 377,478  | 231,291  | 0         |
| 41520         | 11-000-218-105   | Salaries of Secretarial and Clerical Ass |  | 54,452     | 529       | 54,981     | 36,662   | 18,319   | 0         |
| 41560         | 11-000-218-320   | Purchased Professional – Educational Ser |  | 0          | 7,650     | 7,650      | 7,650    | 0        | 0         |
| 41580         | 11-000-218-390   | Other Purchased Professional & Technical |  | 15,500     | 1,495     | 16,995     | 3,790    | 3,500    | 9,705     |
| 41600         | 11-000-218-[4-5] | Other Purchased Services (400-500 series |  | 4,742      | 2,477     | 7,219      | 3,787    | 2,717    | 715       |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 7 of 24

03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

| Expenditures:   | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|------------|-----------|------------|----------|----------|-----------|
| 41620 11-000-218-6__ Supplies and Materials                     | 46,889     | (1,354)   | 45,534     | 12,756   | 22,057   | 10,722    |
| 41640 11-000-218-8__ Other Objects                              | 708        | (135)     | 573        | 508      | 0        | 65        |
| 42000 11-000-219-104 Salaries of Other Professional Staff       | 777,203    | (11,719)  | 765,484    | 477,091  | 287,717  | 675       |
| 42020 11-000-219-105 Salaries of Secretarial and Clerical Ass   | 55,757     | 1,995     | 57,752     | 39,172   | 18,580   | 0         |
| 42040 11-000-219-110 Other Salaries                             | 8,000      | 4,700     | 12,700     | 1,260    | 5,940    | 5,500     |
| 42060 11-000-219-320 Purchased Professional – Educational Ser   | 44,900     | (10,895)  | 34,005     | 4,415    | 8,750    | 20,840    |
| 42080 11-000-219-390 Other Purchased Professional & Technical   | 13,250     | 0         | 13,250     | 13,089   | 0        | 161       |
| 42100 11-000-219-[4-5] Other Purchased Services (400-500 series | 4,500      | 4,974     | 9,474      | 970      | 6,951    | 1,553     |
| 42140 11-000-219-592 Misc. Purch. Svc. (400-500 series O/than   | 5,300      | 0         | 5,300      | 4,969    | 0        | 331       |
| 42160 11-000-219-6__ Supplies and Materials                     | 18,795     | 1,900     | 20,695     | 5,743    | 601      | 14,351    |
| 42180 11-000-219-8__ Other Objects                              | 1,640      | 0         | 1,640      | 1,195    | 0        | 445       |
| 43000 11-000-221-102 Salaries of Supervisor of Instruction      | 655,056    | 7,433     | 662,489    | 449,076  | 213,363  | 50        |
| 43020 11-000-221-104 Salaries of Other Professional Staff       | 30,000     | 0         | 30,000     | 28,256   | 1,744    | 0         |
| 43040 11-000-221-105 Salaries of Secretarial & Clerical Assis   | 68,073     | (5,528)   | 62,545     | 41,879   | 20,667   | 0         |
| 43060 11-000-221-110 Other Salaries                             | 0          | 55        | 55         | 55       | 0        | 0         |
| 43065 11-000-221-199 Unused Vac Pay to Term/Retired Staff       | 0          | 5,103     | 5,103      | 5,103    | 0        | 0         |
| 43080 11-000-221-176 Salaries of Facilitators, Math & Literac   | 0          | 2,500     | 2,500      | 2,500    | 0        | 0         |
| 43100 11-000-221-320 Purchased Prof. – Educational Services     | 0          | 1,251     | 1,251      | 1,251    | 0        | 0         |
| 43120 11-000-221-390 Other Purch. Professional & Technical Se   | 4,912      | 3,462     | 8,374      | 2,560    | 5,814    | 0         |
| 43160 11-000-221-6__ Supplies and Materials                     | 4,000      | (2,002)   | 1,998      | 1,687    | 0        | 311       |
| 43500 11-000-222-1__ Salaries                                   | 203,242    | 6,148     | 209,390    | 127,451  | 81,208   | 731       |
| 43520 11-000-222-177 Salaries of Technology Coordinators        | 108,891    | 1,072     | 109,963    | 73,309   | 36,654   | 0         |
| 43540 11-000-222-3__ Purchased Professional and Technical Ser   | 3,303      | 322       | 3,625      | 3,469    | 0        | 156       |
| 43560 11-000-222-[4-5] Other Purchased Services (400-500 series | 1,050      | 185       | 1,235      | 0        | 185      | 1,050     |
| 43580 11-000-222-6__ Supplies and Materials                     | 45,027     | (723)     | 44,304     | 19,196   | 5,832    | 19,275    |
| 43600 11-000-222-8__ Other Objects                              | 80         | 0         | 80         | 65       | 0        | 15        |
| 44060 11-000-223-110 Other Salaries                             | 0          | 180       | 180        | 180      | 0        | 0         |
| 44080 11-000-223-320 Purchased Professional – Educational Ser   | 37,600     | (4,065)   | 33,535     | 11,989   | 17,485   | 4,061     |
| 44120 11-000-223-[4-5] Other Purch. Services (400-500 series)   | 26,500     | (2,949)   | 23,551     | 6,641    | 4,287    | 12,624    |
| 44160 11-000-223-8__ Other Objects                              | 2,400      | 0         | 2,400      | 1,109    | 0        | 1,291     |
| 45000 11-000-230-1__ Salaries                                   | 284,207    | 8,987     | 293,194    | 181,004  | 112,190  | 0         |
| 45040 11-000-230-331 Legal Services                             | 45,000     | 13,410    | 58,410     | 41,992   | 5,879    | 10,539    |
| 45060 11-000-230-332 Audit Fees                                 | 27,250     | 5,000     | 32,250     | 23,715   | 7,885    | 650       |
| 45080 11-000-230-334 Architectural/Engineering Services         | 15,000     | (1,000)   | 14,000     | 10,040   | 460      | 3,500     |
| 45100 11-000-230-339 Other Purchased Professional Services      | 7,500      | 2,487     | 9,987      | 1,775    | 3,182    | 5,030     |
| 45120 11-000-230-340 Purchased Technical Services               | 16,542     | 0         | 16,542     | 16,451   | 0        | 91        |
| 45140 11-000-230-530 Communications/Telephone                   | 108,062    | 14,398    | 122,459    | 70,094   | 51,069   | 1,296     |
| 45160 11-000-230-585 BOE Other Purchased Services               | 1,000      | 3,510     | 4,510      | 1,807    | 359      | 2,344     |
| 45180 11-000-230-590 Misc Purch Services (400-500 series, O/T   | 21,000     | (5,394)   | 15,606     | 12,153   | 810      | 2,642     |
| 45200 11-000-230-610 General Supplies                           | 6,400      | 1,300     | 7,700      | 4,275    | 1,544    | 1,881     |
| 45240 11-000-230-820 Judgments against the School District      | 0          | 1,590     | 1,590      | 1,590    | 0        | 0         |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 8 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

| Expenditures: |                  |  | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---------------|------------------|--|------------|-----------|------------|----------|----------|-----------|
| 45260         | 11-000-230-890   | Miscellaneous Expenditures               | 3,000      | 650       | 3,650      | 2,799    | 0        | 851       |
| 45280         | 11-000-230-895   | BOE Membership Dues and Fees             | 14,000     | (450)     | 13,550     | 10,642   | 0        | 2,908     |
| 46000         | 11-000-240-103   | Salaries of Principals/Assistant Princip | 440,668    | 2,671     | 443,339    | 303,194  | 140,145  | 0         |
| 46020         | 11-000-240-104   | Salaries of Other Professional Staff     | 103,915    | 759       | 104,674    | 69,782   | 34,891   | 0         |
| 46040         | 11-000-240-105   | Salaries of Secretarial and Clerical Ass | 258,180    | 9,175     | 267,355    | 180,815  | 86,540   | 0         |
| 46100         | 11-000-240-[4-5] | Other Purchased Services (400-500 series | 14,600     | 7,135     | 21,735     | 3,113    | 14,465   | 4,156     |
| 46120         | 11-000-240-6__   | Supplies and Materials                   | 48,693     | (5,053)   | 43,640     | 13,729   | 12,138   | 17,773    |
| 46140         | 11-000-240-8__   | Other Objects                            | 12,900     | 732       | 13,632     | 9,537    | 95       | 4,000     |
| 47000         | 11-000-251-1__   | Salaries                                 | 328,787    | 4,841     | 333,628    | 222,430  | 111,198  | 0         |
| 47020         | 11-000-251-330   | Purchased Professional Services          | 33,500     | 1,034     | 34,534     | 32,626   | 0        | 1,908     |
| 47040         | 11-000-251-340   | Purchased Technical Services             | 13,800     | 560       | 14,360     | 12,455   | 417      | 1,488     |
| 47060         | 11-000-251-592   | Misc. Purch. Services (400-500 Series, O | 2,500      | 2,380     | 4,880      | 3,707    | 1,172    | 1         |
| 47100         | 11-000-251-6__   | Supplies and Materials                   | 10,000     | (4,157)   | 5,843      | 3,803    | 687      | 1,353     |
| 47140         | 11-000-251-832   | Interest on Lease Purchase Agreements    | 13,004     | 2,743     | 15,747     | 10,617   | 5,130    | 0         |
| 47180         | 11-000-251-890   | Other Objects                            | 1,600      | 1,500     | 3,100      | 1,913    | 0        | 1,187     |
| 47540         | 11-000-252-340   | Purchased Technical Services             | 41,259     | (3,628)   | 37,631     | 16,698   | 3,718    | 17,215    |
| 47560         | 11-000-252-[4-5] | Other Purchased Services (400-500 series | 0          | 2,487     | 2,487      | 0        | 2,487    | 0         |
| 47580         | 11-000-252-6__   | Supplies and Materials                   | 10,300     | 6,424     | 16,724     | 4,012    | 1,350    | 11,362    |
| 48500         | 11-000-261-1__   | Salaries                                 | 241,220    | 20,282    | 261,502    | 161,456  | 80,665   | 19,381    |
| 48520         | 11-000-261-420   | Cleaning, Repair, and Maintenance Servic | 125,000    | 41,870    | 166,870    | 116,097  | 16,634   | 34,139    |
| 48540         | 11-000-261-610   | General Supplies                         | 18,500     | 0         | 18,500     | 10,127   | 1,179    | 7,194     |
| 48560         | 11-000-261-8__   | Other Objects                            | 500        | 0         | 500        | 125      | 0        | 375       |
| 49000         | 11-000-262-1__   | Salaries                                 | 596,346    | 3,058     | 599,405    | 369,165  | 198,760  | 31,480    |
| 49020         | 11-000-262-107   | Salaries of Non-Instructional Aides      | 103,064    | 4,622     | 107,686    | 64,751   | 42,421   | 513       |
| 49040         | 11-000-262-3__   | Purchased Professional and Technical Ser | 1,037      | 0         | 1,037      | 1,037    | 0        | 0         |
| 49060         | 11-000-262-420   | Cleaning, Repair, and Maintenance Svc.   | 93,900     | 0         | 93,900     | 22,411   | 14,242   | 57,247    |
| 49120         | 11-000-262-490   | Other Purchased Property Services        | 31,100     | 0         | 31,100     | 19,964   | 11,136   | 0         |
| 49140         | 11-000-262-520   | Insurance                                | 236,250    | (6,058)   | 230,192    | 213,080  | 0        | 17,111    |
| 49180         | 11-000-262-610   | General Supplies                         | 65,000     | 2,500     | 67,500     | 31,251   | 7,095    | 29,154    |
| 49200         | 11-000-262-621   | Energy (Natural Gas)                     | 126,000    | 21,000    | 147,000    | 78,349   | 47,651   | 21,000    |
| 49220         | 11-000-262-622   | Energy (Electricity)                     | 181,500    | 13,100    | 194,600    | 112,613  | 63,887   | 18,100    |
| 49240         | 11-000-262-624   | Energy (Oil)                             | 2,000      | 0         | 2,000      | 734      | 1,266    | 0         |
| 50040         | 11-000-263-420   | Cleaning, Repair, and Maintenance Svc.   | 0          | 1,500     | 1,500      | 1,500    | 0        | 0         |
| 50060         | 11-000-263-610   | General Supplies                         | 0          | 4,458     | 4,458      | 4,458    | 0        | 0         |
| 51040         | 11-000-266-420   | Cleaning, Repair, and Maintenance Svc.   | 1,450      | 0         | 1,450      | 0        | 1,450    | 0         |
| 51060         | 11-000-266-610   | General Supplies                         | 385        | 1,000     | 1,385      | 1,090    | 0        | 295       |
| 52000         | 11-000-270-107   | Salaries of Non-Instructional Aides      | 3,284      | 6,154     | 9,438      | 6,149    | 3,289    | 0         |
| 52040         | 11-000-270-161   | Sal. For Pupil Trans (Bet Home & Sch) -- | 48,083     | (5,341)   | 42,742     | 21,150   | 14,080   | 7,511     |
| 52060         | 11-000-270-162   | Sal. For Pupil Trans (Other than Bet. Ho | 17,000     | 2,522     | 19,522     | 18,920   | 602      | 0         |
| 52140         | 11-000-270-420   | Cleaning, Repair, & Maint. Services      | 6,000      | 0         | 6,000      | 5,074    | 116      | 810       |
| 52180         | 11-000-270-443   | Lease Purchase Payments -- School Buses  | 20,134     | 0         | 20,134     | 13,422   | 6,711    | 1         |



Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 9 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 General Fund

| Expenditures: |                 |   |  | Org Budget | Transfers | Adj Budget | Expended   | Encumber   | Available |
|---------------|-----------------|---|--|------------|-----------|------------|------------|------------|-----------|
| 52220         | 11-000-270-504  | Contract Serv-Aid in Lieu Pymts-Charter   |  | 3,000      | 0         | 3,000      | 0          | 0          | 3,000     |
| 52240         | 11-000-270-505  | Contract Serv-Aid in Lieu Pymts-Choice S  |  | 2,000      | 0         | 2,000      | 0          | 0          | 2,000     |
| 52260         | 11-000-270-511  | Contract Services (Bet. Home & Sch) -Ven  |  | 47,000     | 31,000    | 78,000     | 39,153     | 38,847     | 0         |
| 52280         | 11-000-270-512  | Contr Serv (Oth. Than Bet Home & Sch) -   |  | 28,000     | 28,854    | 56,854     | 46,663     | 3,991      | 6,200     |
| 52320         | 11-000-270-514  | Contract Serv. (Sp Ed Stds) - Vendors     |  | 393,000    | (55,404)  | 337,596    | 161,072    | 96,063     | 80,461    |
| 52400         | 11-000-270-593  | Misc. Purchased Services - Transportatio  |  | 1,000      | 0         | 1,000      | 0          | 0          | 1,000     |
| 52440         | 11-000-270-615  | Transportation Supplies                   |  | 8,000      | 2,000     | 10,000     | 3,635      | 4,365      | 2,000     |
| 52460         | 11-000-270-8__  | Other objects                             |  | 500        | 0         | 500        | 219        | 0          | 281       |
| 71000         | 11-000-291-210  | Group Insurance                           |  | 2,000      | 0         | 2,000      | 0          | 0          | 2,000     |
| 71020         | 11-000-291-220  | Social Security Contributions             |  | 413,000    | 0         | 413,000    | 237,316    | 146,373    | 29,311    |
| 71060         | 11-000-291-241  | Other Retirement Contributions - PERS     |  | 396,000    | (10,257)  | 385,743    | 0          | 384,669    | 1,074     |
| 71120         | 11-000-291-249  | Other Retirement Contributions - Regular  |  | 8,000      | 0         | 8,000      | 2,702      | 2,798      | 2,500     |
| 71140         | 11-000-291-250  | Unemployment Compensation                 |  | 25,000     | (15,429)  | 9,571      | 9,571      | 0          | 0         |
| 71160         | 11-000-291-260  | Workmen's Compensation                    |  | 100,500    | 9,806     | 110,306    | 73,537     | 36,769     | 0         |
| 71180         | 11-000-291-270  | Health Benefits                           |  | 4,079,740  | (48,667)  | 4,031,073  | 2,547,936  | 1,055,602  | 427,535   |
| 71200         | 11-000-291-280  | Tuition Reimbursement                     |  | 35,000     | 23,927    | 58,927     | 24,242     | 32,539     | 2,146     |
| 71220         | 11-000-291-290  | Other Employee Benefits                   |  | 180,000    | 21,752    | 201,752    | 119,931    | 62,094     | 19,727    |
| 71227         | 11-000-291-299  | Unused Sick Pay to Term/Retired Staff     |  | 19,710     | 150       | 19,860     | 19,170     | 690        | 0         |
| 75840         | 12-000-300-73__ | Undistributed Expenditures -- Non-Inst. S |  | 0          | 38,000    | 38,000     | 8,792      | 0          | 29,208    |
| 76060         | 12-000-400-390  | Other Purchased Prof. and Tech. Services  |  | 0          | 66,465    | 66,465     | 62,199     | 3,309      | 956       |
| 76080         | 12-000-400-450  | Construction Services                     |  | 475,000    | 8,037     | 483,037    | 258,385    | 21,000     | 203,652   |
| 76120         | 12-000-400-710  | Land and Improvements                     |  | 0          | 39,485    | 39,485     | 37,985     | 1,500      | 0         |
| 76140         | 12-000-400-721  | Lease Purchase Agreements - Principal     |  | 196,383    | 55,082    | 251,465    | 180,740    | 70,675     | 51        |
| 76200         | 12-000-400-800  | Other Objects                             |  | 5,733      | 0         | 5,733      | 5,733      | 0          | 0         |
| 84000         | 10-000-100-56__ | Transfer of Funds to Charter Schools      |  | 154,570    | 10,000    | 164,570    | 104,836    | 54,808     | 4,926     |
| Total         |                 |   |  | 27,879,366 | 683,260   | 28,562,626 | 16,778,557 | 10,131,099 | 1,652,971 |

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 Special Revenue Fund

---

Assets and Resources

**Assets:**

|           |                             |  |                |
|-----------|-----------------------------|--|----------------|
| 101       | Cash in bank                |  | (\$253,732.88) |
| 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                         | \$349,944.00 |              |
| 142      | Intergovernmental - Federal                       | \$126,404.00 |              |
| 143      | Intergovernmental - Other                         | \$0.00       |              |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$648.00     | \$476,996.00 |

**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 | \$1,644,059.56 |              |
| 302 | Less revenues      | (\$969,279.30) | \$674,780.26 |

**Total assets and resources**

**\$898,043.38**

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 Special Revenue Fund

Liabilities and Fund Equity

**Liabilities:**

|     |  |  |  |                      |
|-----|--|--|--|----------------------|
| 101 | Cash in bank                               |  |  | (\$253,732.88)       |
| 411 | Intergovernmental accounts payable - state |  |  | (\$29,052.00)        |
| 421 | Accounts payable                           |  |  | (\$169.67)           |
| 431 | Contracts payable                          |  |  | \$0.00               |
| 451 | Loans payable                              |  |  | \$0.00               |
| 481 | Deferred revenues                          |  |  | (\$6,434.05)         |
|     | Other current liabilities                  |  |  | \$0.00               |
|     | <b>Total liabilities</b>                   |  |  | <b>(\$35,655.72)</b> |

**Fund Balance:**

Appropriated:

|             |   |                |                  |              |
|-------------|---|----------------|------------------|--------------|
| 753,754     | Reserve for encumbrances                    |                |                  | \$639,317.57 |
| 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                              | \$1,609,202.33 |                  |              |
| 602         | Less: Expenditures                          | (\$761,062.40) |                  |              |
|             | Less: Encumbrances                          | (\$648,100.07) | (\$1,409,162.47) | \$200,039.86 |
|             | Total appropriated                          |                |                  | \$839,357.43 |

Unappropriated:

|     |  |  |  |                            |
|-----|--|--|--|----------------------------|
| 770 | Fund balance, July 1                     |  |  | \$0.00                     |
| 771 | Designated fund balance                  |  |  | \$0.00                     |
| 303 | Budgeted fund balance                    |  |  | \$34,857.23                |
|     | Total fund balance                       |  |  | <b>\$874,214.66</b>        |
|     | <b>Total liabilities and fund equity</b> |  |  | <b><u>\$838,558.94</u></b> |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 12 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

|  | <u>Budgeted</u>      | <u>Actual</u>       | <u>Variance</u>       |
|--|----------------------|---------------------|-----------------------|
| Appropriations                         | \$1,609,202.33       | \$1,409,162.47      | \$200,039.86          |
| Revenues                               | (\$1,644,059.56)     | (\$969,279.30)      | (\$674,780.26)        |
| Subtotal                               | <u>(\$34,857.23)</u> | <u>\$439,883.17</u> | <u>(\$474,740.40)</u> |
| Change in capital reserve account:     |                      |                     |                       |
| Plus - Increase in reserve             | \$0.00               | \$0.00              | \$0.00                |
| Less - Withdrawal from reserve         | \$0.00               | \$0.00              | \$0.00                |
| Subtotal                               | <u>(\$34,857.23)</u> | <u>\$439,883.17</u> | <u>(\$474,740.40)</u> |
| Change in maintenance reserve account: |                      |                     |                       |
| Plus - Increase in reserve             | \$0.00               | \$0.00              | \$0.00                |
| Less - Withdrawal from reserve         | \$0.00               | \$0.00              | \$0.00                |
| Subtotal                               | <u>(\$34,857.23)</u> | <u>\$439,883.17</u> | <u>(\$474,740.40)</u> |
| Change in emergency reserve account:   |                      |                     |                       |
| Plus - Increase in reserve             | \$0.00               | \$0.00              | \$0.00                |
| Less - Withdrawal from reserve         | \$0.00               | \$0.00              | \$0.00                |
| Subtotal                               | <u>(\$34,857.23)</u> | <u>\$439,883.17</u> | <u>(\$474,740.40)</u> |
| Less: Adjustment for prior year        | \$0.00               | \$0.00              | \$0.00                |
| Budgeted fund balance                  | <u>(\$34,857.23)</u> | <u>\$439,883.17</u> | <u>(\$474,740.40)</u> |

Prepared and submitted by :



Board Secretary

3/21/19

Date

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 Special Revenue Fund

| Revenues: |                                     | Org Budget | Transfers | Budget Est | Actual  | Over/Under | Unrealized |
|-----------|-------------------------------------|------------|-----------|------------|---------|------------|------------|
| 00745     | Total Revenues from Local Sources   | 0          | 33,465    | 33,465     | 15,370  | Under      | 18,095     |
| 00770     | Total Revenues from State Sources   | 531,362    | 413,740   | 945,102    | 536,674 | Under      | 408,428    |
| 00830     | Total Revenues from Federal Sources | 532,719    | 132,773   | 665,492    | 417,235 | Under      | 248,257    |
| Total     |                                     | 1,064,081  | 579,979   | 1,644,060  | 969,279 |            | 674,780    |

| Expenditures:                            |                                 | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|--|---------------------------------|------------|-----------|------------|----------|----------|-----------|
| (Total of Accounts W/O a Grid# Assigned) |                                 | 0          | 6,597     | 6,597      | 6,597    | 0        | 0         |
| 84100                                    | Local Projects                  | 0          | 40,006    | 40,006     | 20,756   | 1,753    | 17,497    |
| 85120                                    | Total Instruction               | 0          | 461,412   | 461,412    | 244,382  | 209,781  | 7,249     |
| 86380                                    | Total Support Services          | 0          | 341,946   | 341,946    | 125,048  | 163,332  | 53,566    |
| 88000                                    | Nonpublic Textbooks             | 7,000      | (752)     | 6,248      | 6,248    | 0        | 0         |
| 88020                                    | Nonpublic Auxiliary Services    | 6,000      | 8,837     | 14,837     | 6,514    | 7,039    | 1,284     |
| 88040                                    | Nonpublic Handicapped Services  | 27,694     | 4,160     | 31,854     | 8,307    | 20,904   | 2,643     |
| 88060                                    | Nonpublic Nursing Services      | 7,500      | 3,849     | 11,349     | 4,772    | 3,182    | 3,395     |
| 88080                                    | Nonpublic Technology Initiative | 2,500      | 1,712     | 4,212      | 4,212    | 0        | 0         |
| 88090                                    | Nonpublic Security Aid Program  | 5,000      | 12,550    | 17,550     | 512      | 0        | 17,038    |
| 88740                                    | Total Federal Projects          | 227,218    | 445,974   | 673,192    | 333,715  | 242,110  | 97,367    |
| Total                                    |                                 | 282,912    | 1,326,290 | 1,609,202  | 761,062  | 648,100  | 200,040   |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 14 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 Special Revenue Fund

| Revenues:                                       | Org Budget | Transfers | Budget Est | Actual  | Over/Under | Unrealized |
|---|------------|-----------|------------|---------|------------|------------|
| 00740 20-1___ Other Revenue from Local Sources  | 0          | 33,465    | 33,465     | 15,370  | Under      | 18,095     |
| 00760 20-3218 Preschool Education Aid           | 475,668    | 327,690   | 803,358    | 475,668 | Under      | 327,690    |
| 00765 20-32___ Other Restricted Entitlements    | 55,694     | 86,050    | 141,744    | 61,006  | Under      | 80,738     |
| 00775 20-441[1-6] Title I                       | 188,349    | 52,773    | 241,122    | 142,549 | Under      | 98,573     |
| 00780 20-445[1-5] Title II                      | 28,928     | 12,914    | 41,842     | 23,522  | Under      | 18,320     |
| 00785 20-449[1-4] Title III                     | 18,442     | (2,680)   | 15,762     | 9,955   | Under      | 5,807      |
| 00805 20-442[0-9] I.D.E.A. Part B (Handicapped) | 297,000    | 69,766    | 366,766    | 241,209 | Under      | 125,557    |
| Total   | 1,064,081  | 579,979   | 1,644,060  | 969,279 |            | 674,780    |

| Expenditures:   | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|------------|-----------|------------|----------|----------|-----------|
|   | 0          | 6,597     | 6,597      | 6,597    | 0        | 0         |
| 84100 20-___-___-___ Local Projects                           | 0          | 40,006    | 40,006     | 20,756   | 1,753    | 17,497    |
| 85000 20-218-100-101 Salaries of Teachers                     | 0          | 284,506   | 284,506    | 154,542  | 129,712  | 252       |
| 85020 20-218-100-106 Other Salaries for Instruction           | 0          | 141,486   | 141,486    | 74,403   | 66,728   | 355       |
| 85080 20-218-100-6___ General Supplies                        | 0          | 35,420    | 35,420     | 15,437   | 13,341   | 6,642     |
| 86100 20-218-200-173 Salaries of Community Parent Involvement | 0          | 6,000     | 6,000      | 400      | 2,000    | 3,600     |
| 86120 20-218-200-176 Salaries of Master Teachers              | 0          | 58,211    | 58,211     | 9,117    | 36,469   | 12,625    |
| 86140 20-218-200-200 Personnel Services – Employee Benefits   | 0          | 250,802   | 250,802    | 108,998  | 124,840  | 16,964    |
| 86220 20-218-200-330 Other Purchased Professional Services    | 0          | 6,533     | 6,533      | 6,533    | 0        | 0         |
| 86240 20-218-200-420 Cleaning, Repair & Maintenance Services  | 0          | 17,500    | 17,500     | 0        | 0        | 17,500    |
| 86320 20-218-200-580 Travel                                   | 0          | 2,400     | 2,400      | 0        | 23       | 2,377     |
| 86360 20-218-200-8___ Other Objects                           | 0          | 500       | 500        | 0        | 0        | 500       |
| 88000 20-501-___-___ Nonpublic Textbooks                      | 7,000      | (752)     | 6,248      | 6,248    | 0        | 0         |
| 88020 20-50[-2-5-]___ Nonpublic Auxiliary Services            | 6,000      | 8,837     | 14,837     | 6,514    | 7,039    | 1,284     |
| 88040 20-50[-6-8-]___ Nonpublic Handicapped Services          | 27,694     | 4,160     | 31,854     | 8,307    | 20,904   | 2,643     |
| 88060 20-509-___-___ Nonpublic Nursing Services               | 7,500      | 3,849     | 11,349     | 4,772    | 3,182    | 3,395     |
| 88080 20-510-___-___ Nonpublic Technology Initiative          | 2,500      | 1,712     | 4,212      | 4,212    | 0        | 0         |
| 88090 20-511-___-___ Nonpublic Security Aid Program           | 5,000      | 12,550    | 17,550     | 512      | 0        | 17,038    |
| 88500 20-___-___-___ Title I                                  | 179,848    | 48,542    | 228,390    | 117,976  | 64,573   | 45,841    |
| 88520 20-___-___-___ Title II                                 | 28,928     | 12,914    | 41,842     | 9,506    | 11,870   | 20,466    |
| 88540 20-___-___-___ Title III                                | 18,442     | (8,807)   | 9,636      | 416      | 3,388    | 5,831     |
| 88560 20-___-___-___ Title IV                                 | 0          | 12,732    | 12,732     | 0        | 0        | 12,732    |
| 88620 20-___-___-___ I.D.E.A. Part B (Handicapped)            | 0          | 380,092   | 380,092    | 205,817  | 162,279  | 11,997    |
| 88700 20-___-___-___ Other                                    | 0          | 500       | 500        | 0        | 0        | 500       |
| Total   | 282,912    | 1,326,290 | 1,609,202  | 761,062  | 648,100  | 200,040   |

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 Capital Projects Fund

Assets and Resources

Assets:

|           |                             |  |                |
|-----------|-----------------------------|--|----------------|
| 101       | Cash in bank                |  | (\$348,220.40) |
| 102 - 106 | Cash Equivalents            |  | \$98,212.33    |
| 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                         | \$283,720.00 |              |
| 142      | Intergovernmental - Federal                       | \$0.00       |              |
| 143      | Intergovernmental - Other                         | \$0.00       |              |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$53,880.98  | \$337,600.98 |

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      | (\$350,000.00) | (\$350,000.00) |

**Total assets and resources**

**(\$262,407.09)**

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 Capital Projects Fund

Liabilities and Fund Equity

**Liabilities:**

|     |  |  |  |                 |
|-----|--|--|--|-----------------|
| 101 | Cash in bank                               |  |  | (\$348,220.40)  |
| 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                  |  |  | \$978.87        |
|     | <b>Total liabilities</b>                   |  |  | <b>\$978.87</b> |

**Fund Balance:**

Appropriated:

|             |   |                  |                  |                         |
|-------------|---|------------------|------------------|-------------------------|
| 753,754     | Reserve for encumbrances                    |                  |                  | (\$507,697.87)          |
| 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                              |                  | \$2,668,209.59   |                         |
| 602         | Less: Expenditures                          | (\$1,611,723.17) |                  |                         |
|             | Less: Encumbrances                          | (\$935,416.57)   | (\$2,547,139.74) | \$121,069.85            |
|             | Total appropriated                          |                  |                  | (\$386,628.02)          |
|             | Unappropriated:                             |                  |                  |                         |
| 770         | Fund balance, July 1                        |                  |                  | \$1,077,487.49          |
| 771         | Designated fund balance                     |                  |                  | \$0.00                  |
| 303         | Budgeted fund balance                       |                  |                  | (\$2,668,209.59)        |
|             | Total fund balance                          |                  |                  | (\$1,977,350.12)        |
|             | <b>Total liabilities and fund equity</b>    |                  |                  | <b>(\$1,976,371.25)</b> |



Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 17 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance:

|  | <u>Budgeted</u>       | <u>Actual</u>         | <u>Variance</u>     |
|--|-----------------------|-----------------------|---------------------|
| Appropriations                         | \$2,668,209.59        | \$2,547,139.74        | \$121,069.85        |
| Revenues                               | \$0.00                | (\$350,000.00)        | \$350,000.00        |
| Subtotal                               | <u>\$2,668,209.59</u> | <u>\$2,197,139.74</u> | <u>\$471,069.85</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>\$2,668,209.59</u> | <u>\$2,197,139.74</u> | <u>\$471,069.85</u> |
| Change in maintenance reserve account: |                       |                       |                     |
| Plus - Increase in reserve             | \$0.00                | \$0.00                | \$0.00              |
| Less - Withdrawal from reserve         | \$0.00                | \$0.00                | \$0.00              |
| Subtotal                               | <u>\$2,668,209.59</u> | <u>\$2,197,139.74</u> | <u>\$471,069.85</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>\$2,668,209.59</u> | <u>\$2,197,139.74</u> | <u>\$471,069.85</u> |
| Less: Adjustment for prior year        | \$0.00                | \$0.00                | \$0.00              |
| Budgeted fund balance                  | <u>\$2,668,209.59</u> | <u>\$2,197,139.74</u> | <u>\$471,069.85</u> |

Prepared and submitted by :

  
Board Secretary

  
Date

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 18 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 Capital Projects Fund

| Revenues:                                |  | Org Budget | Transfers | Budget Est | Actual    | Over/Under | Unrealized |
|--|--|------------|-----------|------------|-----------|------------|------------|
| (Total of Accounts W/O a Grid# Assigned) |  | 0          | 0         | 0          | 350,000   |            | (350,000)  |
| Total                                    |  | 0          | 0         | 0          | 350,000   |            | (350,000)  |
| Expenditures:                            |  | Org Budget | Transfers | Adj Budget | Expended  | Encumber   | Available  |
| (Total of Accounts W/O a Grid# Assigned) |  | 0          | 2,668,210 | 2,668,210  | 1,611,723 | 935,417    | 121,070    |
| Total                                    |  | 0          | 2,668,210 | 2,668,210  | 1,611,723 | 935,417    | 121,070    |

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 Capital Projects Fund

Revenues:

|       | Org Budget | Transfers | Budget Est | Actual  | Over/Under | Unrealized |
|-------|------------|-----------|------------|---------|------------|------------|
|       | 0          | 0         | 0          | 350,000 |            | (350,000)  |
| Total | 0          | 0         | 0          | 350,000 |            | (350,000)  |

Expenditures:

|       | Org Budget | Transfers | Adj Budget | Expended  | Encumber | Available |
|-------|------------|-----------|------------|-----------|----------|-----------|
|       | 0          | 2,668,210 | 2,668,210  | 1,611,723 | 935,417  | 121,070   |
| Total | 0          | 2,668,210 | 2,668,210  | 1,611,723 | 935,417  | 121,070   |

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 Debt Service Fund

---

Assets and Resources

**Assets:**

|           |                             |  |          |
|-----------|-----------------------------|--|----------|
| 101       | Cash in bank                |  | (\$0.19) |
| 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 | \$380,367.00     |                  |
| 302 | Less revenues      | (\$1,487,150.00) | (\$1,106,783.00) |

**Total assets and resources**

**(\$1,106,783.19)**

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 Debt Service Fund

Liabilities and Fund Equity

**Liabilities:**

|     |  |  |  |               |
|-----|--|--|--|---------------|
| 101 | Cash in bank                               |  |  | (\$0.19)      |
| 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                              |                  | \$1,487,150.00   |                  |                                |
| 602         | Less: Expenditures                          | (\$1,487,150.00) |                  |                  |                                |
|             | Less: Encumbrances                          | \$0.00           | (\$1,487,150.00) | \$0.00           |                                |
|             | Total appropriated                          |                  |                  | \$0.00           |                                |
|             | Unappropriated:                             |                  |                  |                  |                                |
| 770         | Fund balance, July 1                        |                  |                  | \$0.19           |                                |
| 771         | Designated fund balance                     |                  |                  | \$0.00           |                                |
| 303         | Budgeted fund balance                       |                  |                  | (\$1,106,783.00) |                                |
|             | Total fund balance                          |                  |                  |                  | (\$1,106,782.81)               |
|             | <b>Total liabilities and fund equity</b>    |                  |                  |                  | <b><u>(\$1,106,782.81)</u></b> |

Report of the Secretary to the Board of Education  
Boonton Board of Education

Page 22 of 24  
03/21/19 11:26

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 Debt Service Fund

Recapitulation of Budgeted Fund Balance:

|  | <u>Budgeted</u>       | <u>Actual</u>    | <u>Variance</u>       |
|--|-----------------------|------------------|-----------------------|
| Appropriations                         | \$1,487,150.00        | \$1,487,150.00   | \$0.00                |
| Revenues                               | (\$380,367.00)        | (\$1,487,150.00) | \$1,106,783.00        |
| Subtotal                               | <u>\$1,106,783.00</u> | <u>\$0.00</u>    | <u>\$1,106,783.00</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>\$1,106,783.00</u> | <u>\$0.00</u>    | <u>\$1,106,783.00</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>\$1,106,783.00</u> | <u>\$0.00</u>    | <u>\$1,106,783.00</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>\$1,106,783.00</u> | <u>\$0.00</u>    | <u>\$1,106,783.00</u> |
| Less: Adjustment for prior year        | \$0.00                | \$0.00           | \$0.00                |
| Budgeted fund balance                  | <u>\$1,106,783.00</u> | <u>\$0.00</u>    | <u>\$1,106,783.00</u> |

Prepared and submitted by :



Board Secretary



Date

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 Debt Service Fund

| Revenues:     |                            | Org Budget | Transfers | Budget Est | Actual    | Over/Under | Unrealized  |
|---------------|----------------------------|------------|-----------|------------|-----------|------------|-------------|
| 0093A         | Other                      | 380,367    | 0         | 380,367    | 1,487,150 |            | (1,106,783) |
| Total         |                            | 380,367    | 0         | 380,367    | 1,487,150 |            | (1,106,783) |
| Expenditures: |                            | Org Budget | Transfers | Adj Budget | Expended  | Encumber   | Available   |
| 89660         | Total Regular Debt Service | 1,487,150  | 0         | 1,487,150  | 1,487,150 | 0          | 0           |
| Total         |                            | 1,487,150  | 0         | 1,487,150  | 1,487,150 | 0          | 0           |

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 Debt Service Fund

| Revenues:                              | Org Budget | Transfers | Budget Est | Actual    | Over/Under | Unrealized  |
|--|------------|-----------|------------|-----------|------------|-------------|
| 00890 40-3160 Debt Service Aid Type II | 380,367    | 0         | 380,367    | 1,487,150 |            | (1,106,783) |
| Total                                  | 380,367    | 0         | 380,367    | 1,487,150 |            | (1,106,783) |

| Expenditures:                                | Org Budget | Transfers | Adj Budget | Expended  | Encumber | Available |
|--|------------|-----------|------------|-----------|----------|-----------|
| 89600 40-701-510-834 Interest on Bonds       | 677,150    | 0         | 677,150    | 677,150   | 0        | 0         |
| 89620 40-701-510-910 Redemption of Principal | 810,000    | 0         | 810,000    | 810,000   | 0        | 0         |
| Total  | 1,487,150  | 0         | 1,487,150  | 1,487,150 | 0        | 0         |