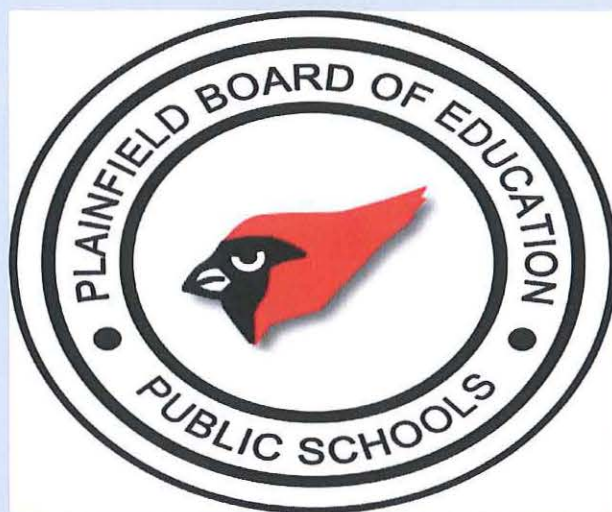


PLAINFIELD BOARD OF EDUCATION COMPREHENSIVE ANNUAL FINANCIAL REPORT



**ANNUAL AUDIT FOR THE YEAR
ENDING JUNE 30, 2016**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2016**

**Prepared by
Office of the School Business Administrator**

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INTRODUCTORY SECTION



Public Schools of Plainfield New Jersey

OFFICE OF THE BOARD OF EDUCATION

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(908) 731-4344 * Fax (908) 731-4345

November 28, 2016

Honorable President and
Members of the Plainfield Board of Education
County of Union, New Jersey

The Comprehensive Annual Financial Report of the Board of Education of the City of Plainfield (the "District") for the fiscal year ended June 30, 2016 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the Plainfield Board of Education (the "Board"). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Single Audit. The Introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The Financial section includes the auditors' report, management's discussion analysis, basic financial statements, and required supplementary information. The Statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of U.S. Uniform Guidance and New Jersey OMB's Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this Single Audit, including the auditors' report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the Single Audit section of this report.

1) REPORTING ENTITY AND ITS SERVICES

The Board of Education of the City of Plainfield is an independent entity within the criteria adopted by Government Account Standards Board (GASB) as established by NCGA

Statement No. 3. All funds of the District are included in this report. The Board of Education of the City of Plainfield and all its schools constitute the District's reporting entity.

The Board of Education of the city of Plainfield provides a comprehensive educational program predicated on the Core Curriculum Content Standards for students in grades Kindergarten through Twelve. A full-day Preschool Program for three and four year olds is provided through collaboration with community Day Care Centers, in addition to a few Pre-Kindergarten classes in the public schools. The District addresses the needs of the "whole child" by offering an exhaustive program for exceptional children in the areas of Special Education both in and out of district; and magnet programs for intellectually gifted, artistically, and musically talented students. Furthermore, enrichment and basic skills tutorial opportunities are provided for students before and after school. A variety of school to work and college transition programs that included college credits and actual work experience were offered in grades 9-12 for day students attending Plainfield High School, and for students in the Alternative School program as well as vocational and special education for disabled youngsters.

The District completed the 2015-2016 fiscal year with an average daily enrollment of 7,832 students, which is 286 students above the previous year's 2014-2015 enrollment.

Changes in student enrollment in the District over the last ten years were as follows:

<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Percent Change</u>
2015-16	7,832	3.79
2014-15	7,546	4.88
2013-14	7,195	6.00
2012-13	6,786	5.00
2011-12	6,460	1.8
2010-11	6,343	.237
2009-10	6,328	.00
2008-09	6,320	(2.21)
2007-08	6,463	(2.91)
2006-07	6,657	(6.52)

2) ECONOMIC CONDITIONS AND OUTLOOK

The City of Plainfield is located in the center of New Jersey's industrial corridor, which extends from New York City to Philadelphia, and has experienced some of the same development which has affected large parts of northeastern and central New Jersey in terms of industrial relocation. Both manufacturing and non-manufacturing firms have tended, in recent years, to move from cities to large industrial parks located near interstate highways.

Additionally, over the last three decades, downtown commercial activity has generally diminished because of the trend toward suburban regional malls. This trend, combined with demographic shifts, has caused a reduction in Plainfield's retail sales, which is likely to continue in the foreseeable future.

Lastly, part of the Long Range Facilities for the Board of Education of the City of Plainfield includes various construction and renovation projects. In fact, the District's Long Range Facility Plan, in compliance with State Department of Education requirements illustrates a need for significant physical plant renovations, alterations and new construction. The New Jersey Schools Development Authority (NJSDA), formerly the New Jersey School Construction Corporation (NJSCC) has recently approved the construction of a new 120,000 square foot elementary school to house over 800 students. This new school will replace two existing aging elementary schools. Construction is estimated to commence in 2019. The District has also submitted a number of emergent health and safety projects to the NJSDA for possible funding.

3) MAJOR INITIATIVES

English Language Arts

Grades K-5

Grades K-5 Literacy Program is based on the Student Learning Standards and state assessments. The curriculum is aligned to the New Jersey Model Curriculum, and addresses all components of a balanced literacy approach to English/Language Arts instruction, including reading, writing, listening, speaking, viewing, and the use of technology to inform instruction. The goals for 2016-17 include: ongoing curriculum training, continuation of the English/Language Arts Leadership Team to turnkey professional development at all schools, and continue best practices in literacy strategies such as Readers' Workshop, Writers' Workshop, Guided Reading, and Supplemental Instruction.

Grades 6-8

At the middle school level is based on the Student Learning Standards and state assessments. The curriculum is aligned to the New Jersey Model Curriculum, and addresses all components of a balanced literacy approach to English/Language Arts instruction. Continuation of the English/Language Arts Leadership Team to turnkey professional development at all schools, teaching reading through non-fiction texts, and creating classroom libraries. In addition, best practices in writing instruction, and the use of supplemental teachers to assist Tier II & III students will continue.

Grades 9-12

At the high school level is based on the Student Learning Standards and is designed to prepare students for graduation, college and career readiness, and pass the Partnership for Academic Readiness and College and Careers (PARCC). The curriculum is aligned to the New Jersey Model Curriculum, and addresses all components of a balanced literacy approach to English/Language Arts instruction. Plainfield High School, Barack Obama Academy, and PAAAS students are required to complete a minimum of four English courses for graduation. Students are offered Honors and/or Advanced Placement courses. English-language learners receive ESL courses as English credit towards graduation.

Mathematics **Grades K-5**

The Math Program is based on the Student Learning Standards and state assessments. The curriculum is aligned to build conceptual understanding while developing number proficiency and fluency. The standards based instruction includes the use of developmentally appropriate practices in a centers-based classroom environment. In grades 1-5, the continued focus will be the implementation of a centers-based classroom environment that provides tiered instructional support via whole-group practice, guided practice, and cooperative learning opportunities.

Grades 6-8

Middle School Curriculum is aligned to Student Learning Standards. The goal of the program is to build conceptual understanding with a targeted focus on developing reasoning skills and increase the percentage of students enrolled in Algebra 1 for Grade 8. In grade 7, mathematically prepared students are enrolled in Pre-Algebra 1; subsequently Algebra 1 in grade 8. Foci for the year include: continued focus in improving instruction through implementation of mathematical practices and “habits of minds” strategies; build capacity within schools by developing model teachers; increase the use of technology. Expectation for 2016-2017 is to support both building administration and teachers on the use of data; strengthen the effectiveness of math PLC, support parents on understanding math expectations.

Grades 9-12

The Mathematics Program at the high school level is based on the Student Learning Standards and state assessments. Plainfield High School, Barack Obama Academy, and PAAAS offer a variety of courses to satisfy the state graduation requirements in mathematics. Mandatory state required courses include Algebra 1, Geometry, and Algebra II. In addition, the program develops 21st century skills for global readiness in partnership with Union County College; a transition program has been established for Dual Enrollment opportunities; other courses are Pre-Calculus, Calculus, College Algebra, SAT Prep, and Career and College Readiness. Foci for the year include: continued focus on improving instruction through implementation of mathematical practices and “habits of minds” strategies; building capacity within schools by developing model teachers; increase the use of technology for instruction. Expectations for 2016-2017 is to support both building administration and teachers on the use of data; strengthen the effectiveness of math PLC, and establishing curriculum for additional math courses. The overall goal for 2016-17 involves continuing to promote expectations of high achievement in mathematics for staff by providing PD and a curriculum that is relevant and meaningful for the purpose of providing students access to meaningful mathematical experiences.

Science

The district’s science program provides a variety of inquiry-based experiences that foster conceptual understanding. Through developed science lessons and laboratory experiments the district will adopt the 5-E Instructional Model (Engage, Explore, Explain, Evaluate, Extend), which helps students develop a deeper understanding of scientific concepts. The 2016-2017 School Year embraces a standards change from the 2010 NJCCCS Science to the Next Generation Science Standards. This requires the finalization of curriculum alignment to the NJ Model Curriculum, which began in July 2015 along with recourses and supplemental materials. **Long-term goal:** PPSD in alignment with the NJ Model Curriculum and the Next Generation Science Standards strives to prepare our students to become scientifically literate, and informed citizens able to function in an increasingly complex society.

Social Studies

The Social Studies framework is aligned with the Student Learning Standards and implemented cross-curriculum and provides multicultural experiences across all areas of content disciplines. In addition, the program provides a meaningful and relevant comprehensive social studies education which is embedded in the humanities to promote civic competence, a rich scope and sequence content, and technology resources in grades K- 12. The elementary curriculum also infuses exposure to people, places, and events which have impacted history. On the secondary level, the following unit topics are embedded: civics, economics, geography, history, government, citizenship, current events, and global historical content inquiry. American History courses are emphasized in the eighth grade. Additionally, the high school social studies program is aligned to the Core Curriculum Content and the CCSS in ELA. For graduation, high school students are required to obtain three courses in social studies. Required courses include US History I and II, World History, Amistad, Economics, and American Government. Elective courses offered are, Latino Perspective, Sociology, Anthropology, and Women's Studies.

Bilingual Education/ESL/World Languages

The Plainfield Public Schools Office of Bilingual Education/ESL and World Languages is committed to providing all students with the opportunity to excel in multiple languages in an increasingly global world. Our mission is to embrace the body of evidence that proves continued language development leads to increased proficiency and higher academic achievement. In collaboration with students, staff, parents, and the community, we will implement a research based academic model that sets high expectations for

Bilingual Education/ESL/World Languages

all students, ensures that they receive a rich, demanding curriculum with appropriate assistance, and support, while simultaneously fostering a positive image of cultural heritages and languages.

The World Language Program is based on the Student Learning Standards and Model Curriculum, which is aligned to the Five C's of Foreign Language Education: Communication, Culture, Connections, Comparisons, and Community. In the elementary schools, the district offers Spanish instruction. In the middle school and high school, the district offers Spanish and French. At the high school, a minimum of ten credits in World Languages must be earned for graduation requirements. World Languages Levels 1-4, as well as Advanced Placement, is offered at the high school. In addition, a special track that offers Spanish for native language speakers was implemented to meet the needs of our growing student population.

The Plainfield Public Schools was one of seven New Jersey School Districts chosen in 2013 to participate in a Grassroots Pilot Program. The purpose of the program was to identify high school graduating students who were proficient in English and a language other than English. Twenty plus graduating seniors were recognized for receiving the New Jersey Seal of Bi-literacy during a May 2014 New Jersey State event.

Also, students have earned Global Navigator Scholarship awards worth \$22,800 from the Council on International Educational Exchange (CIEE) to study in France, China, and Japan in the Summer of 2015. The Global Navigator Scholarship Program honors the Plainfield School District's commitment to developing global citizens as well as its enthusiasm for world language instruction. Plainfield High School was one of only 50 U.S. high schools chosen to receive the Global Navigator Scholarship awards by CIEE.

4) INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining an internal control structure to ensure that the assets of the District are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of the Basic Financial Statements in conformity with accounting principles generally accepted in the United States of America (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefit likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the District is also responsible for ensuring that an adequate control structure is in place to maintain compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the District management.

As part of the District's Single Audit described earlier, tests are conducted to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs as well as to determine that the District has complied with applicable laws and regulations.

5) BUDGETARY CONTROLS

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Annual appropriated budgets are adopted for the General Fund, the Special Revenue Fund, and the Debt Service Fund. Project-length budgets are approved for the capital improvements accounted for in the Capital Projects Fund. The final budget amount as amended for the fiscal year is reflected in the Financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line-item basis. Open encumbrances at year-end are either canceled or are included as re-appropriation of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30.

6) ACCOUNTING SYSTEM AND REPORTS

The District complies with Governmental Accounting Standard Board (GASB) Statement 34 requirements. GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditor's.

The District's accounting record reflects generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board "GASB". The accounting system of the District is organized on the basis of funds. These funds are explained in the "Notes to the Financial Statements."

7) CASH MANAGEMENT

The investment policy of the District is guided in large part by State Statute as detailed in the "Notes to the Financial Statements." The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Government Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from loss of funds on deposit with failed banking institutions.

The law requires governmental units in New Jersey to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

8) RISK MANAGEMENT

The Board carries various forms of insurance, including, but not limited to, general liability, automobile liability, and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.


9) OTHER INFORMATION

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Lerch, Vinci & Higgins, LLP was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Single Audit Act and the related U.S. Uniform Guidance and New Jersey OMB Circular 15-08. The auditors' report on the basic financial statements and combining and individual fund statements and schedules is included in the Financial Section of this report. The auditors' reports related specifically to the single audit are included in the Single Audit section of this report.

10) ACKNOWLEDGMENTS

The members of the Board of Education of the City of Plainfield continue to express their concern for and strive to provide fiscal accountability to the citizens and taxpayers of the school district. They contribute their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the services of the financial and accounting staff.

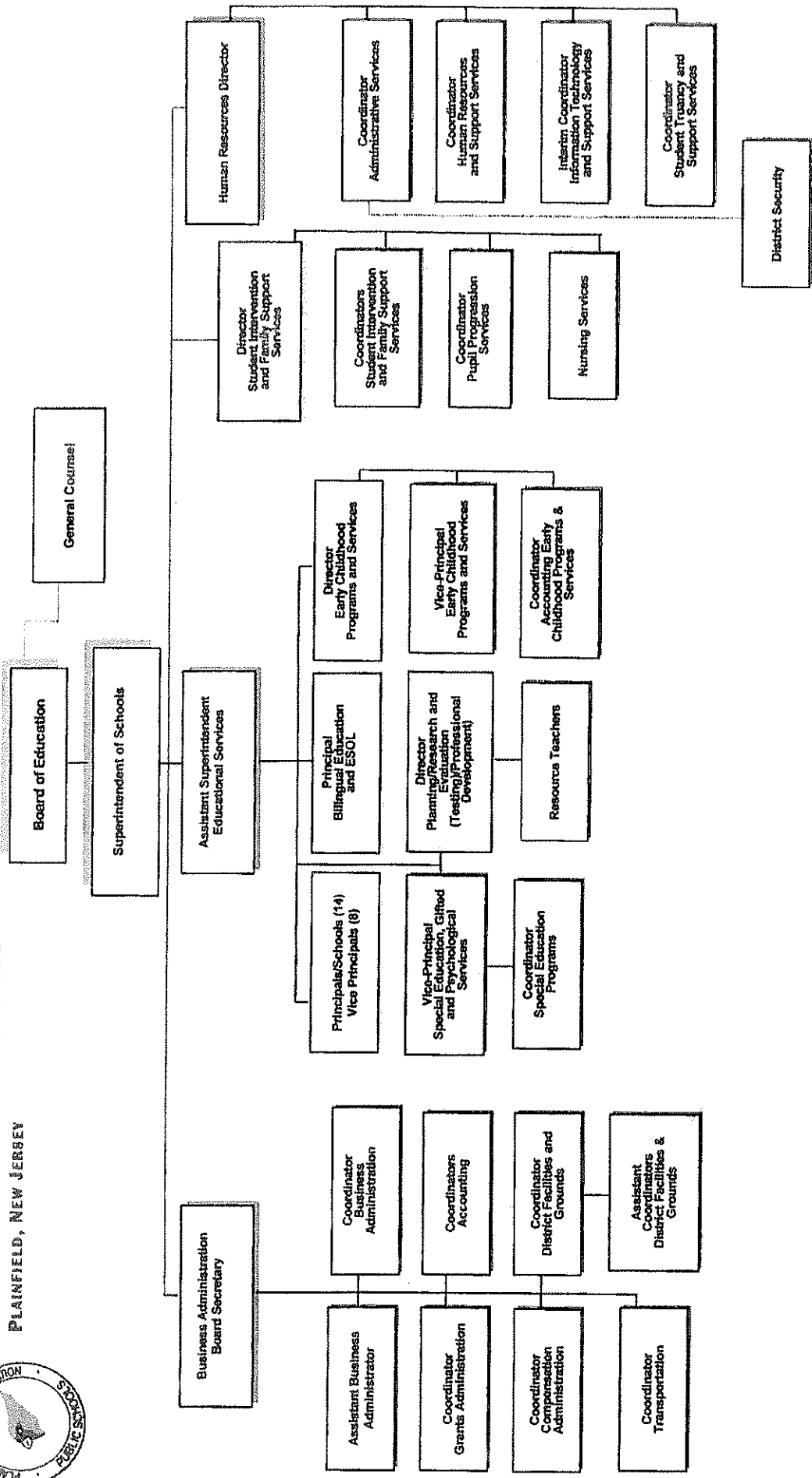
Respectfully submitted,


Anna Belin-Pyles,
Superintendent of Schools


Gary L. Ottmann
School Business Administrator



PLAINFIELD PUBLIC SCHOOLS
PLAINFIELD, NEW JERSEY



**PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey**

**ROSTER OF OFFICIALS
AS OF JUNE 30, 2016**

<u>NAME</u>	<u>TERM EXPIRATION</u>
Ms. Lynn Anderson	2018
Mr. Terrence S. Bellamy, Sr.	2017
Mr. John C. Campbell	2018
Mr. Dorien Hurtt	2018
Mrs. Carletta D. Jeffers	2017
Mrs. Emily E. Morgan	2018
Ms. Carmencita T. Pile	2018
Mr. David M. Rutherford	2017
Mr. Richard Wyatt	2018

Other Officials

Mrs. Anna Belin-Pyles, Superintendent of Schools

Mrs. Shirley Johnson-Tucker, Interim Superintendent of Schools, Educational Services

Mr. Gary L. Ottmann, School Business Administrator

**PLAINFIELD BOARD OF EDUCATION
CONSULTANTS AND ADVISORS**

AUDIT FIRM

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BOARD ATTORNEY

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Warren, New Jersey 07059

OFFICIAL DEPOSITORY

PNC Bank
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P.O. Box 632
Plainfield, New Jersey 07061-0632

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
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JEFFREY C. BLISS, CPA, RMA, PSA
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DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

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CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLosi, CPA
ROBERT AMPONSAH, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Trustees
Plainfield Board of Education
Plainfield, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Plainfield Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Plainfield Board of Education.

The combining fund financial statements, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

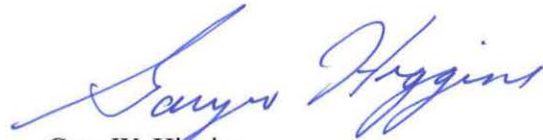
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 28, 2016 on our consideration of the Plainfield Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Plainfield Board of Education's internal control over financial reporting and compliance.



LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 28, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

The Management's Discussion and Analysis of the Plainfield Board of Education's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the basic financial statements including the notes to enhance their understanding of the School District's financial performance. Certain comparative information between the current year (2015-2016) and the prior year (2014-2015) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2016 are as follows

- In total, net position decreased \$3,076,135. Net position of governmental activities decreased \$3,615,528, which represents a 15% decrease over the June 30, 2015 net position. Net position of the business-type activities, which represents the food service operation, increased \$539,393 or 51% from the June 30, 2015 net position.
- General Revenues accounted for \$138,979,066 or 65% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$75,503,472 or 35% of total revenues of \$214,482,538.
- The School District had \$217,558,673 in expenses: only \$75,503,472 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$138,979,066 were adequate to provide for these programs.

Using the Basic Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Plainfield Board of Education as a financial whole, or as an entire reporting entity.

The Statement of Net Position and Statement of Activities provide information about the activities of the entire School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School district's most significant funds. The District considers all of its governmental funds and its sole enterprise fund to be major funds. For the Plainfield Board of Education, the general fund is the most significant fund.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this report contains the large number of funds used by the School District to provide programs and activities, the view of the School district as a whole looks at all financial transactions-and ask the question, "How did we do financially during fiscal year ended June 30, 2016?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities and deferred outflows/inflows of resources using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the School District's net position and changes in net position. This change in net position is important because it tells the reader that, for the school district as a whole, the financial position of the School district has improved or diminished. The causes of this change may be the result of many factors, some financial and some not. Non-financial factors include the School District's property tax base, current laws in New Jersey restricting revenue growth and limits on reserves, facility condition, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- **Governmental Activities-** All of the School District's programs and services are reported here including instruction, student and instruction related services, general and school administration services, operation and maintenance of plant facilities, pupil transportation, and business/central services.
- **Business-Type Activities -** This service is provided on a charge for goods or services basis to recover all the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business type activity.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the general, special revenue, capital projects, and debt service funds. The School District's enterprise fund is the Food Service Fund. All its funds are considered major funds. Each of these funds is more fully described in the Notes to the Financial Statements.

Governmental Funds

Most of the School District's activities are reported in governmental funds, which focus on how monies flows into and out of those funds and the balances left at year-end available for spending in the future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School district's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the Statement of Net Position and the Statement of Activities and the governmental funds are reconciled in the financial statements.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Enterprise Fund

The enterprise fund uses the same basis of accounting as business-type activities; therefore, these statements are essentially the same.

The School District as a Whole

The Statement of Net Position provides the perspective of the District as a whole. Table A-1 provides a summary of the District's net position as of June 30, 2016 and 2015.

Table A-1
Statement of Net Position
as of June 30, 2016 and 2015

	Governmental Activities		Business-Type Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets						
Current and Other Assets	\$ 17,391,327	\$ 29,957,713	\$ 1,591,280	\$ 696,299	\$ 18,982,607	\$ 30,654,012
Capital Assets, Net	<u>81,873,586</u>	<u>81,019,039</u>	<u>376,472</u>	<u>367,773</u>	<u>82,250,058</u>	<u>81,386,812</u>
Total Assets	<u>99,264,913</u>	<u>110,976,752</u>	<u>1,967,752</u>	<u>1,064,072</u>	<u>101,232,665</u>	<u>112,040,824</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding of Debt	265,761	298,275	-	-	265,761	298,275
Deferred Amount on Net Pension Liability	<u>6,608,062</u>	<u>1,323,111</u>	<u>-</u>	<u>-</u>	<u>6,608,062</u>	<u>1,323,111</u>
Total Deferred Outflows of Resources	<u>6,873,823</u>	<u>1,621,386</u>	<u>-</u>	<u>-</u>	<u>6,873,823</u>	<u>1,621,386</u>
Liabilities:						
Other Liabilities	10,392,686	18,642,310	362,372	-	10,755,058	18,642,310
Long-Term Liabilities	<u>73,979,386</u>	<u>66,897,587</u>	<u>-</u>	<u>-</u>	<u>73,979,386</u>	<u>66,897,587</u>
Total Liabilities	<u>84,372,072</u>	<u>85,539,897</u>	<u>362,372</u>	<u>-</u>	<u>84,734,444</u>	<u>85,539,897</u>
Deferred Inflows of Resources						
Deferred Commodities Revenue	-	-	4,031	2,116	4,031	2,116
Deferred Amount on Net Pension Liability	<u>1,099,662</u>	<u>2,775,711</u>	<u>-</u>	<u>-</u>	<u>1,099,662</u>	<u>2,775,711</u>
Total Deferred Inflows of Resources	<u>1,099,662</u>	<u>2,775,711</u>	<u>4,031</u>	<u>2,116</u>	<u>1,103,693</u>	<u>2,777,827</u>
Net Position:						
Net Investment in						
Capital Assets	61,093,904	58,816,364	376,472	367,773	61,470,376	59,184,137
Restricted	14,000,002	14,000,001	-	-	14,000,002	14,000,001
Unrestricted	<u>(54,426,904)</u>	<u>(48,533,835)</u>	<u>1,224,877</u>	<u>694,183</u>	<u>(53,202,027)</u>	<u>(47,839,652)</u>
Total Net Position	<u>\$ 20,667,002</u>	<u>\$ 24,282,530</u>	<u>\$ 1,601,349</u>	<u>\$ 1,061,956</u>	<u>\$ 22,268,351</u>	<u>\$ 25,344,486</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

The School District as a Whole (Continued)

Table A-2 shows changes in net position for the fiscal year ended June 30, 2016 and 2015.

**Table A-2
Changes in Net Position
For the Fiscal Years Ended June 30, 2016 and 2015**

	Governmental Activities		Business-Type Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues						
Program Revenues						
Charges for Services	\$ 253,730	\$ 309,229	\$ 748,225	\$ 686,336	\$ 1,001,955	\$ 995,565
Operating Grants and Contributions	67,781,785	62,204,651	4,910,564	4,080,642	72,692,349	66,285,293
Capital Grants and Contributions	1,809,168	62,765			1,809,168	62,765
General Revenues						
Property Taxes	24,371,231	23,959,990			24,371,231	23,959,990
Grants and Entitlements	112,841,945	113,296,473			112,841,945	113,296,473
Other	1,765,394	574,258	496	574	1,765,890	574,832
Total Revenues	<u>208,823,253</u>	<u>200,407,366</u>	<u>5,659,285</u>	<u>4,767,552</u>	<u>214,482,538</u>	<u>205,174,918</u>
Program Expenses						
Instruction						
Regular	82,528,958	75,811,769			82,528,958	75,811,769
Special Education	24,864,703	21,942,201			24,864,703	21,942,201
Other Instruction	16,069,103	14,315,723			16,069,103	14,315,723
School Sponsored Activities and Athletics	1,489,314	1,382,168			1,489,314	1,382,168
Support Services						
Student and Instruction Related Services	42,254,415	41,257,652			42,254,415	41,257,652
General Administration Services	2,281,983	2,027,236			2,281,983	2,027,236
School Administration Services	7,904,434	7,783,552			7,904,434	7,783,552
Plant Operations and Maintenance	22,613,856	20,222,435			22,613,856	20,222,435
Pupil Transportation	5,590,878	5,666,600			5,590,878	5,666,600
Business/Central Services	5,881,964	5,768,888			5,881,964	5,768,888
Interest on Long-Term Debt	959,173	994,621			959,173	994,621
Food Service	-	-	5,119,892	4,616,279	5,119,892	4,616,279
Total Expenses	<u>212,438,781</u>	<u>197,172,845</u>	<u>5,119,892</u>	<u>4,616,279</u>	<u>217,558,673</u>	<u>201,789,124</u>
Change in Net Position	(3,615,528)	3,234,521	539,393	151,273	(3,076,135)	3,385,794
Beginning of Year, Net Position	<u>24,282,530</u>	<u>21,048,009</u>	<u>1,061,956</u>	<u>910,683</u>	<u>25,344,486</u>	<u>21,958,692</u>
End of Year, Net Position	<u>\$ 20,667,002</u>	<u>\$ 24,282,530</u>	<u>\$ 1,601,349</u>	<u>\$ 1,061,956</u>	<u>\$ 22,268,351</u>	<u>\$ 25,344,486</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table A-3 shows the total cost of services and the net cost of services. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

**Table A-3
Total and Net Cost of Services for Governmental Activities**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2016</u>
Program Expenses				
Instruction				
Regular	\$ 82,528,958	\$ 75,811,769	\$ 62,937,318	\$ 61,021,842
Special Education	24,864,703	21,942,201	13,570,716	11,115,003
Other Instruction	16,069,103	14,315,723	10,097,796	9,609,679
School Sponsored Activities and Athletics	1,489,314	1,382,168	1,105,404	1,080,710
Support Services				
Student and Instruction Related Services	42,254,415	41,257,652	18,464,691	15,594,965
General Administration Services	2,281,983	2,027,236	2,182,262	1,943,477
School Administration Services	7,904,434	7,783,552	6,075,910	6,198,105
Plant Operations and Maintenance	22,613,856	20,222,435	17,635,115	16,990,711
Pupil Transportation	5,590,878	5,666,600	4,278,431	4,363,999
Business/Central Services	5,881,964	5,768,888	5,779,815	5,683,088
Interest on Long-Term Debt	959,173	994,621	466,640	994,621
Total Governmental Activities	<u>\$ 212,438,781</u>	<u>\$ 197,172,845</u>	<u>\$ 142,594,098</u>	<u>\$ 134,596,200</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Student and instruction related service expenses include the activities involved with assisting staff with the content and process of teaching to students, including curriculum, staff development and guidance.

General and school administration and central services include expenses associated with administrative and financial supervision of the District.

Plant operations and maintenance involve keeping the school grounds, buildings, and equipment in good working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school activities.

Interest and other charges involve the transactions associated with the payment of interest and other related charges to servicing the debt of the School District.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Governmental Activities (Continued)

The funding of public schools primarily through property taxes in New Jersey creates the legal requirement to annually seek voter approval for the School District operations. The District's total revenues for governmental activities were \$208,823,253 and \$200,407,366 for the years ended June 30, 2016 and 2015, respectively. Property taxes made up 12% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2016 and 2015, respectively. Federal, State, and local grants accounted for another 88% of revenue for the years ended June 30, 2016 and 2015, respectively.

Business - Type Activities

Revenues for the District's business-type activities (food service program) were comprised of charges for services and federal and state reimbursements.

- Food Service revenues exceeded expenses by \$539,393.
- Charges for services represent \$748,225 or 13% of revenue. This represents amounts paid by Patrons for daily food service.
- Federal and state reimbursements for meals, including payments for free and reduced lunches, breakfast and snacks and donated commodities was \$4,910,564 or 87% of revenue.

School District's Funds

Information about the School District's major funds follows this report. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$192,905,365 and \$189,059,390 and expenditures of \$197,041,206 and \$184,692,255 for the fiscal year ended June 30, 2016 and 2015, respectively.

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School District's Funds (Continued)

The following schedule presents a summary of the revenues of the governmental funds for the fiscal years ended June 30, 2016 and 2015:

**Table A-4
Summary of Governmental Funds Revenues
For the Fiscal Years Ended June 30, 2016 and 2015**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2016</u>	<u>2015</u>		
Revenues				
Local Sources	\$ 26,418,405	\$ 24,867,575	\$ 1,550,830	6.2%
State Sources	159,594,261	158,101,930	1,492,331	0.9%
Federal Sources	<u>6,892,699</u>	<u>6,089,885</u>	<u>802,814</u>	13.2%
Total Revenues	<u>\$ 192,905,365</u>	<u>\$ 189,059,390</u>	<u>\$ 3,845,975</u>	2.0%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2016 and 2015:

**Table A-5
Summary of Governmental Funds Expenditures
For the Fiscal Years Ended June 30, 2016 and 2015**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2016</u>	<u>2015</u>		
Expenditures				
Instruction	\$ 108,116,998	\$ 100,847,366	\$ 7,269,632	7.2%
Support Services	83,048,831	80,093,069	2,955,762	3.7%
Capital Outlay	3,476,416	1,350,804	2,125,612	157.4%
Debt Service	<u>2,398,961</u>	<u>2,401,016</u>	<u>(2,055)</u>	-0.1%
Total Expenditures	<u>\$ 197,041,206</u>	<u>\$ 184,692,255</u>	<u>\$ 12,348,951</u>	6.7%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

General Fund Budgeting Highlights

The School District's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. Over the course of the year, the District revised the annual operating budget several times. Revisions in the budget were made to appropriate additional grants and to prevent over-expenditures in specific line item accounts.

Capital Assets

As of June 30, 2016 and 2015, the School District had invested in land, construction in progress, land improvements, buildings and building improvements and machinery and equipment for governmental activities as reflected on Table A-6:

**Table A-6
Capital Assets
as of June 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	9,150,792	8,834,542
Land Improvements	4,123,105	4,123,105
Building and Building Improvements	96,710,206	93,946,489
Machinery and Equipment	<u>7,453,750</u>	<u>7,776,701</u>
	119,214,187	116,457,171
Less: Accumulated Depreciation	<u>(37,340,601)</u>	<u>(35,438,132)</u>
Capital Assets, Net	<u>\$ 81,873,586</u>	<u>\$ 81,019,039</u>

Overall, capital assets increased \$854,547 from fiscal year 2015 to fiscal year 2016 due to capital outlay additions exceeding depreciation. Additional information pertaining to capital assets can be found in Note 4 to the financial statements.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Debt Administration

At June 30, 2016 and 2015, the School District had \$78,872,355 and \$71,592,840 in long-term liabilities, respectively. Table A-7 shows the breakdown of outstanding debt owed.

**Table A-7
Long-Term Debt
Outstanding Long-Term Liabilities
as of June 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Bonds Payable, Including Premium	\$ 21,045,443	\$ 22,500,950
Compensated Absences	2,586,232	2,320,142
Net Pension Liability	50,347,711	42,076,495
Claims Payable	1,279,159	1,245,946
Accrued Liability for Insurance Claims	<u>3,613,810</u>	<u>3,449,307</u>
Total	<u>\$ 78,872,355</u>	<u>\$ 71,592,840</u>

At June 30, 2016, the School District's remaining legal debt margin was \$84,171,630. Additional information pertaining to the District's long-term debt can be found in Note 4 to the financial statements.

For the Future

The District budgeted \$5,129,753 of fund balance in the 2016/2017 budget. The District must continue to look at alternatives to the reliance on the utilization of prior year fund balance for future budgets.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to reflect the School District's accountability for the money it receives. Questions about this report or additional financial information needs should be directed to Gary Ottmann, Business Administrator, Plainfield Board of Education, 1200 Myrtle Avenue, Plainfield, New Jersey 07060.

BASIC FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 14,188,980	\$ 1,253,913	\$ 15,442,893
Receivables, net	2,885,942	264,856	3,150,798
Other Accounts Receivable	254,540	119,661	374,201
Internal Balances	61,865	(61,865)	-
Inventory		14,715	14,715
Capital Assets, net			
Not Being Depreciated	10,927,126		10,927,126
Being Depreciated	<u>70,946,460</u>	<u>376,472</u>	<u>71,322,932</u>
Total Assets	<u>99,264,913</u>	<u>1,967,752</u>	<u>101,232,665</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	265,761		265,761
Deferred Amount on Net Pension Liability	<u>6,608,062</u>	-	<u>6,608,062</u>
Total Deferred Outflows of Resources	<u>6,873,823</u>	-	<u>6,873,823</u>
LIABILITIES			
Payable to State Government	141,369		141,369
Payable to Federal Government	23,327		23,327
Other Liabilities	2,599		2,599
Claims Payable	5,771,039		5,771,039
Accounts Payable	2,566,395	362,372	2,928,767
Intergovernmental Accounts Payable - Other	202,202		202,202
Accrued Salaries and Wages	298,884		298,884
Due to Other Funds	21,967		21,967
Accrued Interest Payable	412,003		412,003
Unearned Revenue	952,901		952,901
Noncurrent Liabilities			
Due Within One Year	1,703,623		1,703,623
Due Beyond One Year	<u>72,275,763</u>	-	<u>72,275,763</u>
Total Liabilities	<u>84,372,072</u>	<u>362,372</u>	<u>84,734,444</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenue		4,031	4,031
Deferred Amount on Net Pension Liability	<u>1,099,662</u>	-	<u>1,099,662</u>
Total Deferred Inflows of Resources	<u>1,099,662</u>	<u>4,031</u>	<u>1,103,693</u>
NET POSITION			
Net Investment in Capital Assets	61,093,904	376,472	61,470,376
Restricted			
Plant Maintenance	3,000,000		3,000,000
Capital Projects	11,000,000		11,000,000
Debt Service	2		2
Unrestricted	<u>(54,426,904)</u>	<u>1,224,877</u>	<u>(53,202,027)</u>
Total Net Position	<u>\$ 20,667,002</u>	<u>\$ 1,601,349</u>	<u>\$ 22,268,351</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

**PLAINFIELD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 82,528,958	\$ 253,730	\$ 19,337,910		\$ (62,937,318)		\$ (62,937,318)
Special Education	24,864,703		11,293,987		(13,570,716)		(13,570,716)
Other Instruction	16,069,103		5,971,307		(10,097,796)		(10,097,796)
School Sponsored Activities and Athletics	1,489,314		383,910		(1,105,404)		(1,105,404)
Support Services							
Student and Instruction Related Svcs.	42,254,415		23,789,724		(18,464,691)		(18,464,691)
General Administration Services	2,281,983		99,721		(2,182,262)		(2,182,262)
School Administration Services	7,904,434		1,828,524		(6,075,910)		(6,075,910)
Plant Operations and Maintenance	22,613,856		3,169,573	\$ 1,809,168	(17,635,115)		(17,635,115)
Pupil Transportation	5,590,878		1,312,447		(4,278,431)		(4,278,431)
Business/Central Services	5,881,964		102,149		(5,779,815)		(5,779,815)
Interest on Long-Term Debt	959,173		492,533		(466,640)		(466,640)
Total Governmental Activities	212,438,781	253,730	67,781,785	1,809,168	(142,594,098)	-	(142,594,098)
Business-Type Activities							
Food Service	5,119,892	748,225	4,910,564	-		\$ 538,897	538,897
Total Business-Type Activities	5,119,892	748,225	4,910,564	-	-	538,897	538,897
Total Primary Government	\$217,558,673	\$ 1,001,955	\$ 72,692,349	\$ 1,809,168	(142,594,098)	538,897	(142,055,201)

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The accompanying Notes to the Financial Statements are an integral part of this statement

PLAINFIELD BOARD OF EDUCATION
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 23,143,293		\$ 23,143,293
Taxes Levied for Debt Service	1,227,938		1,227,938
Restricted State Aid for Debt Service Purposes	678,491		678,491
Federal and State Aid - Unrestricted	112,163,454		112,163,454
Interest Earnings	16,584	\$ 496	17,080
Miscellaneous Income	1,748,810		1,748,810
Total General Revenues and Special Items	138,978,570	496	138,979,066
Change in Net Position	(3,615,528)	539,393	(3,076,135)
Net Position, Beginning of Year	24,282,530	1,061,956	25,344,486
Net Position, End of Year	\$ 20,667,002	\$ 1,601,349	\$ 22,268,351

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FUND FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2016**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 13,348,988	\$ 839,990		\$ 2	\$ 14,188,980
Receivables From Other Governments	444,475	742,937	\$ 1,698,530		2,885,942
Other Receivables	239,473	15,067			254,540
Due from Other Funds	<u>1,180,388</u>	<u>16,086</u>	<u>-</u>	<u>-</u>	<u>1,196,474</u>
Total Assets	<u>\$ 15,213,324</u>	<u>\$ 1,614,080</u>	<u>\$ 1,698,530</u>	<u>\$ 2</u>	<u>\$ 18,525,936</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 1,545,286	\$ 773,587	\$ 247,522		\$ 2,566,395
Accrued Salaries and Wages	246,102	52,782			298,884
Due to Other Funds	38,053		1,118,523		1,156,576
Claims Payable	878,070				878,070
Unearned Revenue	-	620,416	332,485		952,901
Intergovernmental Accounts Payable - Other	202,202				202,202
Other Liabilities		2,599			2,599
Payable to Federal Government		23,327			23,327
Payable to State Government	<u>-</u>	<u>141,369</u>	<u>-</u>	<u>-</u>	<u>141,369</u>
Total Liabilities	<u>2,909,713</u>	<u>1,614,080</u>	<u>1,698,530</u>	<u>-</u>	<u>6,222,323</u>
Fund Balances					
Restricted					
Excess Surplus	1,389,646				1,389,646
Capital Reserve	4,000,000				4,000,000
Capital Reserve - Designated for Subsequent Year's Expenditures	7,000,000				7,000,000
Maintenance Reserve	3,000,000				3,000,000
Debt Service Fund				\$ 2	2
Committed					
Insurance Recoveries	984,651				984,651
Assigned					
Year End Encumbrances	757,692				757,692
Designated for Subsequent Year's Expenditures	5,010,984				5,010,984
ARRA-SEMI Designated for Subsequent Year's Expenditures	118,769				118,769
Unassigned	<u>(9,958,131)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,958,131)</u>
Total Fund Balances	<u>12,303,611</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>12,303,613</u>
Total Liabilities and Fund Balances	<u>\$ 15,213,324</u>	<u>\$ 1,614,080</u>	<u>\$ 1,698,530</u>	<u>\$ 2</u>	

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$119,214,187 and the accumulated depreciation is \$37,340,601.

81,873,586

Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt.

265,761

Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years.

Deferred Outflows of Resources	\$ 6,608,062
Deferred Inflows of Resources	<u>(1,099,662)</u>

5,508,400

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (Note 2).

(79,284,358)

Net Position of Governmental Activities (Exhibit A-1)

\$ 20,667,002

The accompanying Notes to the Financial Statements are an integral part of this Statement

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources					
Property Taxes	\$ 23,143,293			\$ 1,227,938	\$ 24,371,231
Tuition	253,730				253,730
Interest	16,584				16,584
Miscellaneous	1,748,810	\$ 28,050	-	-	1,776,860
Total - Local Sources	<u>25,162,417</u>	<u>28,050</u>	<u>-</u>	<u>1,227,938</u>	<u>26,418,405</u>
State Sources	136,176,390	20,437,679	\$ 1,809,168	1,171,024	159,594,261
Federal Sources	334,272	6,558,427	-	-	6,892,699
Total Revenues	<u>161,673,079</u>	<u>27,024,156</u>	<u>1,809,168</u>	<u>2,398,962</u>	<u>192,905,365</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	70,620,541	380,157			71,000,698
Special Education Instruction	20,948,482	1,815,931			22,764,413
Other Instruction	12,084,204	1,010,294			13,094,498
School Sponsored Activities and Cocurricular Instruction	1,257,389				1,257,389
Support Services					
Student and Instruction Related Services	18,718,522	22,585,059			41,303,581
School Administration Services	6,699,912				6,699,912
General Administration Services	2,200,831				2,200,831
Business / Central Services	5,578,609				5,578,609
Plant Operations and Maintenance	21,846,447				21,846,447
Pupil Transportation	5,419,451				5,419,451
Debt Service					
Principal				1,390,000	1,390,000
Interest and Other Charges				1,008,961	1,008,961
Capital Outlay	1,667,248	-	1,809,168	-	3,476,416
Total Expenditures	<u>167,041,636</u>	<u>25,791,441</u>	<u>1,809,168</u>	<u>2,398,961</u>	<u>197,041,206</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,368,557)</u>	<u>1,232,715</u>	<u>-</u>	<u>1</u>	<u>(4,135,841)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,703,769				1,703,769
Transfer Out - Special Revenue Fund - Preschool	(687,939)				(687,939)
Transfer In - Special Revenue Fund - Preschool		687,939			687,939
Transfer Out - SBB and Preschool	-	(1,703,769)	-	-	(1,703,769)
Total Other Financing Sources and Uses	<u>1,015,830</u>	<u>(1,015,830)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,352,727)	216,885	-	1	(4,135,841)
Fund Balance (Deficit), Beginning of Year	16,656,338	(216,885)	-	1	16,439,454
Fund Balance (Deficit), End of Year	<u>\$ 12,303,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 12,303,613</u>

The accompanying Notes to the Financial Statements are an integral part of this statement

**PLAINFIELD BOARD OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ (4,135,841)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.

Capital Outlay	\$	3,476,416	
Depreciation Expense		<u>(2,601,069)</u>	
			875,347

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals) is to decrease net position. These transactions are not reported in the governmental funds financial statements.

Abandonment of Capital Assets			(20,800)
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and does not affect the statement of activities. Additionally, governmental funds report the effect of issuance costs, premiums, discounts and similar items when the debt is issued, whereas these amounts are deferred and amortized in the statement of activities:

Principal Repayments			
Serial Bonds			1,390,000

Certain expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Decrease in Accrued Interest		16,795	
Amortization of Original Issue Premium		65,507	
Amortization of Deferred Amount on Refunding		(32,514)	
Net Pension Liability		(1,310,216)	
Increase in Compensated Absences		<u>(266,090)</u>	
			(1,526,518)

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds".

Accrued Liability for Insurance Claims		(164,503)	
Claims Payable		<u>(33,213)</u>	
			<u>(197,716)</u>

Change in net position of governmental activities **\$ (3,615,528)**

The accompanying Notes to the Financial Statements are an integral part of this statement

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2016**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 1,253,913
Intergovernmental Receivable	
State	2,940
Federal	261,916
Other Accounts Receivables	119,661
Inventory	<u>14,715</u>
Total Current Assets	<u>1,653,145</u>
Capital Assets	
Equipment	1,253,769
Less: Accumulated Depreciation	<u>(877,297)</u>
Total Capital Assets	<u>376,472</u>
Total Assets	<u>2,029,617</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	362,372
Due to Other Funds	<u>61,865</u>
Total Current Liabilities	<u>424,237</u>
Deferred Inflows of Resources	
Deferred Commodities Revenue	<u>4,031</u>
Total Deferred Inflows of Resources	<u>4,031</u>
NET POSITION	
Net Investment in Capital Assets	376,472
Unrestricted	<u>1,224,877</u>
Total Net Position	<u>\$ 1,601,349</u>

The accompanying Notes to the Financial Statements are an integral part of this statement

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 161,472
Daily Sales-Non-Reimbursable Programs	582,003
Miscellaneous Revenues	<u>4,750</u>
 Total Operating Revenues	 <u>748,225</u>
OPERATING EXPENSES	
Cost of Sales-Reimbursable Programs	2,231,328
Cost of Sales-Non-Reimbursable Programs	232,801
Salaries and Benefits	1,478,363
Supplies and Materials	239,956
Purchased Services	81,433
Insurance	98,838
Summer Program Costs	318,877
Depreciation	52,801
Management Company Fee and Allowance	369,253
Miscellaneous Expenditures	<u>16,242</u>
 Total Operating Expenses	 <u>5,119,892</u>
 Operating Loss	 <u>(4,371,667)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	52,179
Federal Sources	
National School Breakfast Program	1,548,952
National School Lunch Program	2,766,317
Food Distribution Program	296,244
Fresh Fruit & Vegetable Program	8,034
Snack Program	64,178
Summer Food Program	174,660
Interest Revenue	<u>496</u>
 Total Nonoperating Revenues	 <u>4,911,060</u>
 Change in Net Position	 539,393
 Net Position, Beginning of Year	 <u>1,061,956</u>
 Net Position, End of Year	 <u>\$ 1,601,349</u>

The accompanying Notes to the Financial Statements are an integral part of this statement

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Business-Type Activities Enterprise Fund Food Services
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 740,389
Cash Payments for Salaries and Benefits	(1,478,363)
Cash Payments to Suppliers for Goods and Services	<u>(3,304,926)</u>
Net Cash Used by Operating Activities	<u>(4,042,900)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	<u>4,625,495</u>
Net Cash Provided by Noncapital Financing Activities	<u>4,625,495</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(61,500)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(61,500)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>496</u>
Net Cash Provided by Investing Activities	<u>496</u>
Net Increase in Cash and Cash Equivalents	521,591
Cash and Cash Equivalents, Beginning of Year	<u>732,322</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,253,913</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	<u>\$ (4,371,667)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	52,801
USDA Commodities	296,244
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	(7,836)
Increase/(Decrease) in Due to Other Funds	(378,326)
Increase/(Decrease) in Accounts Payable	362,372
(Increase)/Decrease in Inventory	<u>3,512</u>
Total Adjustments	<u>328,767</u>
Net Cash Used by Operating Activities	<u>\$ (4,042,900)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 298,159</u>

The accompanying Notes to the Financial Statements are an integral part of this statement

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2016**

	<u>Unemployment Compensation Insurance Fund</u>	<u>Agency Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 281,902	\$ 5,408,795
Intergovernmental Receivable	2,398	
Due from Other Funds	<u>182,356</u>	<u>21,967</u>
 Total Assets	 <u>466,656</u>	 <u>\$ 5,430,762</u>
LIABILITIES		
Accrued Salaries and Wages		\$ 3,584,373
Payroll Deductions and Withholdings		1,542,697
Due to Student Groups		121,336
Due to Other Funds		182,356
Intergovernmental Payable	<u>7,340</u>	<u>-</u>
 Total Liabilities	 <u>7,340</u>	 <u>\$ 5,430,762</u>
NET POSITION		
Held in Trust for Unemployment Claims	<u>\$ 459,316</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Unemployment Compensation Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 783
Employee Contributions	<u>218,334</u>
Total Additions	<u>219,117</u>
DEDUCTIONS	
Unemployment Claims	<u>219,181</u>
Total Deductions	<u>219,181</u>
Change in Net Position	(64)
Net Position, Beginning of Year	<u>459,380</u>
Net Position, End of Year	<u><u>\$ 459,316</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement

NOTES TO THE FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Plainfield Board of Education (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of nine elected officials and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements of the District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the Plainfield Board of Education this includes general operations, food service and student related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt or the levying of taxes. Based on the foregoing criteria, the District has no component units. Furthermore, the District is not includable in any other reporting entity as a component unit.

B. New Accounting Standards

During fiscal year 2016, the District adopted the following GASB statements as required:

- GASB No. 72, *Fair Value Measurement and Application*, June 30, 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement applies to donated capital assets, donated works of art, donated historical treasures, and also to similar assets and capital assets received in a service concession arrangement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, will be effective beginning with the fiscal year ending June 30, 2016. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

Other accounting standards that the District is currently reviewing for applicability and potential impact on the financial statements include:

- GASB No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.
- GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB No. 77, *Tax Abatement Disclosures*, will be effective beginning with the fiscal year ending June 30, 2017. The requirements of this Statement will improve financial reporting by providing disclosure of information about the nature and magnitude of tax abatements that will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition.
- GASB No. 82, *Pension Issues – An Amendment of GASB Statements No.67, No.68, and No.73*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pension*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

C. Basis of Presentation - Financial Statements

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the District's enterprise funds. Fiduciary funds are excluded from the district-wide financial statements.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

District-Wide Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Board of Education. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. In the statement of net position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) reflect on a full accrual economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or other governmental entities, including other school districts, who purchase, use, or directly benefit from goods or services provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Property taxes, unrestricted state aid, federal and state grants for school-based budgeting and other items not properly included among program revenues are reported instead as general revenues.

As a general rule the effect of interfund activity has been eliminated from the district-wide financial statements. Exceptions to this general rule are charges between the Board's proprietary and fiduciary funds since elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Separate fund financial statements are provided for governmental, proprietary, and fiduciary activities, even though the latter are excluded from the district-wide financial statements. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The District considers all of its governmental and enterprise funds to be major funds.

The District reports the following major governmental funds:

The *general fund* is the School District's primary operating fund. It accounts for all financial resources of the District, except those to be accounted for in another fund.

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs.

The *capital projects fund* accounts for the proceeds from the sale of bonds, lease purchases and other revenues used for the acquisition or construction of capital facilities and other capital assets, other than those financed by the proprietary funds.

The *debt service fund* accounts for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt of governmental funds.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

The District reports the following major proprietary fund which is organized to be self-supporting through user charges:

The *food service fund* accounts for the activities of the school cafeteria, which provides food service to students as well as a la carte and catering services for teachers and special events.

Additionally, the government reports the following fund types:

The *fiduciary trust fund* is used to account for resources legally held in trust for the state unemployment insurance claims, payroll related activities and student related activities which are supported and controlled by student organizations and clubs. All resources of the fund, including any earnings on invested resources, may be used to support the intended purpose. There is no requirement that any portion of these resources be preserved as capital.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the district-wide financial statements as "internal balances".

Reclassifications

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements with the exception of the agency fund which does not have a measurement focus. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when they are both measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when a liability is incurred, as under accrual basis of accounting, with the exception of debt service expenditures as well as expenditures related to compensated absences and claims and judgments which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

Property taxes, tuition, unrestricted state aid, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements (formula-type grants and aid) are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source. Expenditure-driven grants and similar awards (reimbursement-type grants and awards) are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements imposed by the grantor or provider have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the District.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value and are limited by N.J.S.A. 18A:20-37.

2. Receivables

All receivables are reported at their gross value, and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

3. Inventories

The cost of inventories of the governmental fund types are recorded as expenditures at the time individual inventory items are purchased.

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as deferred inflows of resources.

4. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years. The District was able to estimate the historical cost for the initial reporting of these capital assets through back trending. As the District constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

4. *Capital Assets (Continued)*

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land Improvements	20
Buildings and Building Improvements	20-50
Heavy Equipment	10-20
Office Equipment and Furniture	7-10
Computer Equipment	5

5. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has two items which arise only under the accrual basis of accounting that qualify for reporting in this category. One item is the deferred amounts on refunding of debt which results from the loss on a debt refunding reported in the district-wide statement of net position. Deferred amounts on debt refunding result from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has two types which arise only under the accrual basis of accounting that qualify for reporting in this category. The first item that qualifies for reporting in this category are the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years. The second item which arises under the accrual basis of accounting that qualifies for reporting in this category is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

6. *Compensated Absences*

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused vacation and sick leave benefits. A long-term liability of accumulated vacation and sick leave and salary related payments has been recorded in the governmental activities in the district-wide financial statements, representing the Board's commitment to fund such costs from future operations. Proprietary Funds accrue accumulated vacation and sick leave and salary related payments in the period that they are earned. A liability is reported in the governmental funds only to the amount actually due at year end as a result of employee resignations and retirements.

7. *Pensions*

In the district-wide financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

8. *Long-Term Obligations*

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Losses resulting from debt refundings are reported as deferred outflows of resources. Bond premiums are deferred and amortized over the life of the bonds using the effective interest method. Losses resulting from debt refundings are also deferred and amortized over the life of the refunded bonds or new bonds whichever is less using the effective interest method. Bonds payable are reported including the unamortized bond premium.

9. *Net Position/Fund Balance*

District-Wide Statements

In the district-wide statements, there are three classes of net position:

- **Net Investment in Capital Assets** – consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets or related debt also should be included.
- **Restricted Net Position** – reports net position when constraints placed on the residual amount of noncapital assets are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – any portion of net position not already classified as either net investment in capital assets or net position – restricted is classified as net position – unrestricted.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

9. *Net Position/Fund Balance* (Continued)

Governmental Fund Statements

Fund balance categories are designed to make the nature and extent of the constraints placed on the District's fund balance more transparent. These categories are comprised of a hierarchy based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2016 audited excess surplus that is required to be appropriated in the 2017/2018 original budget certified for taxes.

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 3.)

Capital Reserve - Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2016/2017 District budget certified for taxes.

Maintenance Reserve – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education.

Debt Service – Represents fund balance restricted specifically for the repayment of long-term debt principal and interest in the Debt Service Fund.

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Insurance Recoveries – Represents funds received for damages incurred whereby replacement items have not yet been purchased as of June 30.

Assigned Fund Balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2016/2017 District budget certified for taxes.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

9. *Net Position/Fund Balance (Continued)*

Governmental Fund Statements (Continued)

Assigned Fund Balance (Continued)

ARRA/SEMI – Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of the ARRA/SEMI revenue that is unexpended at June 30, 2016 that will be appropriated in the adopted 2016/2017 budget certified for taxes.

Year-End Encumbrances – Represent outstanding purchase orders for goods or services approved by management for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

Unassigned Fund Balance – Represents fund balance that has not been restricted, committed or assigned to specific purposes within the governmental funds.

F. Revenues and Expenditures/Expenses

1. *Program Revenues*

Amounts reported as program revenues in the district-wide statement of activities include 1) charges to customers or applicants for goods or services, provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes, unrestricted state aid, federal and state grants for school-based budgeting investment earnings and miscellaneous revenues.

2. *Property Taxes*

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenues are recognized in the year they are levied and become available. Property taxes collected in advance of the year-end for which they are levied and transferred to the District are reported as deferred inflows of resources. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 1st in the year following the calendar year levy when the same became in arrears, the tax collector of the municipality shall, subject to the provisions of New Jersey Statute, enforce the lien by placing the property on a tax sale. The municipality may institute annual "in rem" tax foreclosure proceedings to enforce the tax collection or acquisition of title to the property.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. *Tuition Revenues and Expenditures*

Tuition Revenues - Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs are determined and certified by the State Department of Education.

Tuition Expenditures - Tuition charges for the fiscal years 2014-2015 and 2015-2016 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

4. *Proprietary Funds, Operating and Nonoperating Revenues and Expenses*

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the district-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(79,284,358) difference are as follows:

Bonds payable	\$ (20,510,000)
Add: Issuance premium (to be amortized as interest expense)	(535,443)
Accrued interest payable	(412,003)
Accrued liability for insurance claims	(3,613,810)
Compensated absences	(2,586,232)
Claims payable - Workers Comp. Plan	(1,279,159)
Net Pension Liability	<u>(50,347,711)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (79,284,358)</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

In accordance with the requirements of the New Jersey Department of Education (“the Department”), the District annually prepares its operating budget for the forthcoming year. The budget, except for the general fund and special revenue fund, which is more fully explained below and in the notes to the required supplementary information, is prepared in accordance with accounting principles generally accepted in the United States of America and serves as a formal plan for expenditures and the proposed means for financing them.

The annual budget is adopted in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent for review and approval prior to adoption. Prior to the 2012/2013 budget year, the annual budget was required to be voted upon at the annual school election held on the third Tuesday in April. On January 17, 2012, Chapter 202 of the Laws of P.L. 2011 was approved which established procedures for moving the date of a school district’s annual school election from April to the general election in November. Under the new law, districts that have their school board members elected in November no longer have to submit their budgets that meet levy cap requirements for voter approval beginning with the 2012/2013 budget year. Only a school board decision to exceed the tax levy cap would require voter approval for the additional amount on the November ballot. On February 6, 2012, the City Council of the City of Plainfield adopted a resolution to move the District’s annual election to the date of the general elections in accordance with the law; therefore voter approval of the annual budget is not required. On November 10, 2015, the District adopted a resolution to restore the election date to the third Tuesday in April to be effective for the 2016/17 school year.

Budget adoptions and amendments are recorded in the District’s board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2015/2016. Also, during 2015/2016 the Board increased the original budget by \$9,684,558. The increase was funded by additional grant awards and the reappropriation of prior year general fund encumbrances.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described in the Notes to Required Supplementary Information (RSI). Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

Encumbrance accounting is employed in the governmental funds. Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the special revenue fund are reported as committed and/or assigned fund balances at fiscal year end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services which are reappropriated and honored during the subsequent fiscal year.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Deficit Fund Equity

The District has an unassigned fund balance deficit of \$9,958,131 in the General Fund as of June 30, 2016 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2015/2016 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District a deficit in the GAAP (fund) financial statements of \$9,958,131 in the General Fund is less than the delayed state aid payments at June 30, 2016.

C. Capital Reserve

A capital reserve account was established by the District. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line-item appropriation amounts or both. A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6:23A-14.1(g), the balance in the reserve cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the fiscal year ended June 30, 2016 is as follows:

Balance, July 1, 2015	\$ 11,000,000
Increased by:	
Transfer from unexpended project in Capital Outlay	<u>3,000,000</u>
Decreased by:	
Approved in District Budget	<u>3,000,000</u>
Balance, June 30, 2016	<u>\$ 11,000,000</u>

A withdrawal of \$7,000,000 is appropriated in the 2016/17 budget for certain capital projects.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Maintenance Reserve

A maintenance reserve account was established by the District. The accumulation of funds will be used for required maintenance of school facilities expenditures in subsequent fiscal years. The maintenance reserve is maintained in the General Fund and its activity is included in the General Fund annual budget.

Funds placed in the maintenance reserve are restricted to required maintenance activities for a school facility as reported in the comprehensive maintenance plan. A District may appropriate funds into the maintenance reserve in the annual General Fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line item appropriation amounts or both. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the reserve cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The activity of the maintenance reserve for the fiscal year ended June 30, 2016 is as follows:

Balance, July 1, 2015	<u>\$ 3,000,000</u>
Balance, June 30, 2016	<u>\$ 3,000,000</u>

The June 30, 2016 comprehensive maintenance plan indicated a maximum maintenance reserve amount of \$6,428,388.

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restrict General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2016 is \$1,389,646. This amount will be appropriated in the 2017/2018 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

The Board's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), Securities Investor Protection Corporation (SIPC) or New Jersey's Governmental Unit Deposit Protection Act (GUDPA). The Board is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of the lesser of 75% of its capital funds or \$200 million for all deposits not covered by the FDIC.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2016, the book value of the Board's deposits were \$21,133,590 and bank and brokerage firm balances of the Board's deposits amounted to \$25,116,190. The Board's deposits which are displayed on the various fund balance sheets as or "cash and cash equivalents" are categorized as:

Depository Account

Insured	<u>\$ 25,116,190</u>
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2016 none of the Board’s bank balances were exposed to custodial credit risk.

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2016, the Board had no outstanding investments.

Interest Rate Risk – The Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

Concentration of Credit Risk – The Board places no limit in the amount the District may invest in any one issuer.

B. Receivables

Receivables as of June 30, 2016 for the district’s individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Total</u>
Receivables:					
Accounts	\$ 239,473	\$ 15,067		\$ 119,661	\$ 374,201
Intergovernmental					
Federal	42,876	706,361		261,916	1,011,153
State	249,460	36,576	\$ 1,698,530	2,940	1,987,506
Local	151,739	-	-	-	151,739
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	683,548	758,004	1,698,530	384,517	3,524,599
Less: Allowance for Uncollectibles	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Total Receivables	<u>\$ 683,548</u>	<u>\$ 758,004</u>	<u>\$ 1,698,530</u>	<u>\$ 384,517</u>	<u>\$ 3,524,599</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Special Revenue Fund	
Unencumbered grant draw downs	\$ 587,484
Grant draw downs reserved for encumbrances	32,932
Capital Projects Fund	
Unrealized School Facility Grants	<u>332,485</u>
 Total Unearned Revenue for Governmental Funds	 <u>\$ 952,901</u>

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2016 was as follows:

	Balance, <u>July 1, 2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Balance, <u>June 30, 2016</u>
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	<u>8,834,542</u>	\$ 1,822,984	\$ (20,800)	\$ (1,485,934)	<u>9,150,792</u>
Total capital assets not being depreciated	<u>10,610,876</u>	<u>1,822,984</u>	<u>(20,800)</u>	<u>(1,485,934)</u>	<u>10,927,126</u>
Capital assets, being depreciated					
Land Improvements	4,123,105				4,123,105
Buildings and Building Improvements	93,946,489	1,277,783		1,485,934	96,710,206
Machinery and Equipment	<u>7,776,701</u>	<u>375,649</u>	<u>(698,600)</u>	<u>-</u>	<u>7,453,750</u>
Total capital assets, being depreciated	<u>105,846,295</u>	<u>1,653,432</u>	<u>(698,600)</u>	<u>1,485,934</u>	<u>108,287,061</u>
Less accumulated depreciation for:					
Land Improvements	(3,393,649)	(94,065)			(3,487,714)
Buildings and Building Improvements	(27,758,846)	(1,901,031)			(29,659,877)
Machinery and Equipment	<u>(4,285,637)</u>	<u>(605,973)</u>	<u>698,600</u>	<u>-</u>	<u>(4,193,010)</u>
Total accumulated depreciation	<u>(35,438,132)</u>	<u>(2,601,069)</u>	<u>698,600</u>	<u>-</u>	<u>(37,340,601)</u>
Total capital assets, being depreciated, net	<u>70,408,163</u>	<u>(947,637)</u>	<u>-</u>	<u>1,485,934</u>	<u>70,946,460</u>
Government activities capital assets, net	<u>\$ 81,019,039</u>	<u>\$ 875,347</u>	<u>\$ (20,800)</u>	<u>\$ -</u>	<u>\$ 81,873,586</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, July 1, 2015	Increases	Decreases	Balance, June 30, 2016
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and Equipment	\$ 1,192,269	\$ 61,500	\$ -	\$ 1,253,769
Total capital assets being depreciated	<u>1,192,269</u>	<u>61,500</u>	<u>-</u>	<u>1,253,769</u>
Less accumulated depreciation for:				
Machinery and Equipment	(824,496)	(52,801)	-	(877,297)
Total accumulated depreciation	<u>(824,496)</u>	<u>(52,801)</u>	<u>-</u>	<u>(877,297)</u>
Total capital assets, being depreciated, net	<u>367,773</u>	<u>8,699</u>	<u>-</u>	<u>376,472</u>
Business-type activities capital assets, net	<u>\$ 367,773</u>	<u>\$ 8,699</u>	<u>\$ -</u>	<u>\$ 376,472</u>

Depreciation expense was charged to functions/programs of the District as follows:

Governmental Activities:

Instruction	
Regular	\$ 1,082,943
Special Education	233,455
Other Instruction	250,700
School Sponsored CoCurricular	<u>21,393</u>
Total Instruction	<u>1,588,491</u>
Support Services	
Student and Instruction Related Services	389,540
General Administration	13,750
School Administration	141,031
Operations and Maintenance of Plant	300,705
Transportation	67,173
Central Services	<u>100,379</u>
Total Support Services	<u>1,012,578</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,601,069</u>
Business-Type Activities:	
Food Service Fund	<u>\$ 52,801</u>
Total Depreciation Expense-Business-Type Activities	<u>\$ 52,801</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2016:

<u>Project/Purpose</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Window Replacement at Old Plainfield High School	\$ 1,502,947	\$ 380,053
Plainfield High School Roof Replacement	-0-	436,000
Cook School Fascia & Soffit Reconstruction	-0-	66,870
Maxson School Partial Roof Replacement	-0-	759,000
Evergreen School Partial Roof Replacement	-0-	280,604
		<u>\$ 1,922,527</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2016, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special Revenue Fund	General Fund	\$ 16,086
General Fund	Capital Projects Fund	1,118,523
General Fund	Food Service Fund	61,865
Agency Fund	General Fund	21,967
Unemployment Compensation Insurance Fund	Agency Fund	182,356
		<u>\$ 1,400,797</u>

The above balances are the result of revenues earned or other financing sources received in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund.

The District expects all interfund balances to be liquidated within one year.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers (Continued)

Interfund transfers

	<u>Transfer In:</u>	
	<u>General</u>	<u>Total</u>
<u>Transfer Out:</u>		
Special Revenue Fund, Net	<u>\$ 1,015,830</u>	<u>\$ 1,015,830</u>
 Total transfers out	 <u>\$ 1,015,830</u>	 <u>\$ 1,015,830</u>

The above transfers are the result of revenues earned and/or other financing sources received in one fund to finance expenditures in another fund.

F. Long-Term Debt

General Obligation Bonds

The Board issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities and other capital assets. The full faith and credit of the Board are irrevocably pledged for the payment of the principal of the bonds and the interest thereon.

Bonds payable at June 30, 2016 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,445,000 to \$2,340,000 through August 1, 2026, interest at 4.250% to 5.00% \$20,510,000

The Board's schedule of principal and interest for long-term debt issued and outstanding is as follows:

Governmental Activities:

Fiscal Year Ending June 30,	<u>Serial Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2017	\$ 1,445,000	\$ 956,756	\$ 2,401,756
2018	1,515,000	886,831	2,401,831
2019	1,595,000	809,081	2,404,081
2020	1,675,000	727,331	2,402,331
2021	1,760,000	641,456	2,401,456
2022-2026	10,180,000	1,819,361	11,999,361
2027	<u>2,340,000</u>	<u>58,500</u>	<u>2,398,500</u>
 Total	 <u>\$ 20,510,000</u>	 <u>\$ 5,899,316</u>	 <u>\$ 26,409,316</u>

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-Term Debt (Continued)

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2016 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 104,681,630
Less: Net Debt	<u>20,510,000</u>
	<u>\$ 84,171,630</u>

G. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2016, was as follows:

	Balance, July 1, 2015	Additions	Reductions	Balance, June 30, 2016	Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 21,900,000		\$ 1,390,000	\$ 20,510,000	\$ 1,445,000
Add: Unamortized Premium	<u>600,950</u>	-	<u>65,507</u>	<u>535,443</u>	-
Bonds Payable Net	<u>22,500,950</u>	-	<u>1,455,507</u>	<u>21,045,443</u>	<u>1,445,000</u>
Net Pension Liability	42,076,495	\$ 10,199,474	1,928,258	50,347,711	
Claims Payable-Workers Comp. Plan	1,245,946	33,213		1,279,159	
Accrued Liability for Insurance Claims					
Workers Compensation Plan	3,449,307	164,503		3,613,810	
Compensated Absences	<u>2,320,142</u>	<u>266,090</u>	-	<u>2,586,232</u>	<u>258,623</u>
Governmental Activity Long-Term Liabilities	<u>\$ 71,592,840</u>	<u>\$ 10,663,280</u>	<u>\$ 3,383,765</u>	<u>\$ 78,872,355</u>	<u>\$ 1,703,623</u>

For the governmental activities, the liabilities for compensated absences, insurance claims and net pension liability are generally liquidated by the general fund.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; student accident; termination of employees and natural disasters. The Board has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Comprehensive Annual Financial Report.

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,000 for any one accident or occurrence, with any excess benefit being reimbursed through an excess workers compensation policy with Insurance Compensation of Hanover. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2016, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$5,771,039 reported at June 30, 2016 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2016 and 2015 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Unpaid Claims, Beginning of Year	\$ 5,401,296	\$ 4,737,622
Incurred Claims (IBNR's)	1,335,778	1,996,939
Claim Payments	<u>(966,035)</u>	<u>(1,333,265)</u>
Unpaid Claims, End of Year	<u>\$ 5,771,039</u>	<u>\$ 5,401,296</u>

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's fiduciary trust fund for the current and previous two years:

<u>Fiscal Year Ended June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2016		\$ 218,334	\$ 219,181	\$ 459,316
2015	\$ 36,000	169,752	433,133	459,380
2014	280,000	171,367	326,521	685,132

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

B. Contingent Liabilities

The District is a party defendant in some lawsuits, none of a kind unusual for a school district of its size and scope of operation. In the opinion of the Board's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2016, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2016, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

The State of New Jersey sponsors and administers the following contributory defined benefit public employee retirement systems (retirement systems) covering substantially all eligible Board employees:

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. PERS is a cost sharing multi-employer defined benefit pension plan.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. TPAF is a cost sharing plan with special funding situations.

The State of New Jersey sponsors and administers the following defined contribution public employee retirement program covering certain state and local government employees which include those Board employees who are eligible for pension coverage.

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Other Pension Funds

The State established and administers a Supplemental Annuity Collective Trust Fund (SACT) which is available to active members of the State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The state or local government employers do not appropriate funds to SACT.

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

According to state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement system be terminated.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of each of the above systems. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

Basis of Accounting

The financial statements of the retirement systems are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the retirement systems. Benefits or refunds are recognized when due and payable in accordance with the terms of the retirement systems.

Investment Valuation

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at www.state.nj.us/treasury/doinvest.

Funding Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 35 percent with an unfunded actuarial accrued liability of \$86 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 28.71 percent and \$63.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 47.93 percent and \$22.4 billion, respectively.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress (Continued)

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2014 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems of 7.90 percent and (b) projected salary increases of 2.60-9.48 percent based on age for the PERS and varying percentages based on experience for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.92% for PERS, 6.92% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2016 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2016, 2015 and 2014 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended June 30,	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2016	\$ 1,928,258	\$ 4,129,231	\$ 63,502
2015	1,854,834	2,808,415	50,926
2014	2,668,938	2,082,360	43,973

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

For fiscal years 2015/2016 and 2014/2015, the state contributed \$4,129,231 and \$2,808,415, respectively for normal cost pension, accrued liability and the NCGI premium. For fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$2,082,360 for normal cost pension and NCGI premium.

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 24. The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$4,598,294 during the fiscal year ended June 30, 2016 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employees Retirement System (PERS)

At June 30, 2016, the District reported in the statement of net position (accrual basis) a liability of \$50,347,711 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2015, the District's proportionate share was .22429 percent, which was a decrease of .00044 percent from its proportionate share measured as of June 30, 2014 of .22473 percent.

For the fiscal year ended June 30, 2016, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$3,238,474 for PERS. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>2015</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 1,201,120	
Changes of Assumptions	5,406,942	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 809,494
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	-	290,168
Total	<u>\$ 6,608,062</u>	<u>\$ 1,099,662</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)**

Public Employees Retirement System (PERS) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Fiscal Year Ending <u>June 30,</u>	
2017	\$ 990,946
2018	990,946
2019	990,946
2020	1,617,829
2021	<u>917,733</u>
	<u>\$ 5,508,400</u>

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>PERS</u>
Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.15-4.40%
Thereafter	Based on Age 3.15-5.40%
Investment Rate of Return	Based on Age 7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2008 -
Study Upon Which Actuarial	June 30, 2011
Assumptions were Based	

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%

Discount Rate

The discount rate used to measure the total pension liabilities of the PERS plan was as follows:

<u>Plan</u>	<u>Discount Rate</u>
PERS	4.90%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

The following table represents the crossover period, if applicable, for the PERS defined benefit plan:

Period of Projected Benefit

Payments for which the Following
 Rates were Applied:

Long-Term Expected Rate of Return	Through June 30, 2033
Municipal Bond Rate *	From July 1, 2033 and Thereafter

* The municipal bond return rate used is 3.80%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 4.90%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.90 percent) or 1-percentage-point higher (5.90 percent) than the current rate:

	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 62,576,044</u>	<u>\$ 50,347,711</u>	<u>\$ 40,095,565</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2015. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF)

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent and the State's proportionate share is 100% of the net pension liability attributable to the District for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

For the fiscal year ended June 30, 2016, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$20,047,119 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2016 the State's proportionate share of the net pension liability attributable to the District is \$328,323,721. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2015. At June 30, 2015, the state's share of the net pension liability attributable to the District was .51946 percent, which was an increase of .02722 percent from its proportionate share measured as of June 30, 2014 of .49224 percent.

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>TPAF</u>
Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience Study Upon Which Actuarial Assumptions were Based	July 1, 2009 - June 30, 2012

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Markets Equity	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - MultiStrategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions (Continued)**

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

The discount rate used to measure the total pension liabilities of the TPAF plan was as follows:

<u>Plan</u>	<u>Discount Rate</u>
TPAF	4.13%

The following table represents the crossover period, if applicable, for the TPAF defined benefit plan:

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2027
Municipal Bond Rate *	From July 1, 2027 and Thereafter

* The municipal bond return rate used is 3.80%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.13%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 390,200,470</u>	<u>\$ 328,323,721</u>	<u>\$ 275,013,199</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2015. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2015 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are classified as either single employer plans or cost sharing multiple employer defined benefit plans depending on the plan the eligible employee is covered under.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF-Local are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 590 state and local participating employers and contributing entities for Fiscal Year 2015.

The State of New Jersey sponsors and administers the following health benefit programs covering certain state and local government employees, including those Board employees and retirees eligible for coverage.

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides paid coverage to members of the Teachers' Pension and Annuity Fund who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of P.L. 1992, c.126, the State also provides paid coverage to members of the Public Employees' Retirement System and Alternate Benefits Program who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for state paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare parts A and B by paying the cost of the insurance for themselves and their covered dependents. Also, education employees are eligible for the PDP coverage after 60 days of employment.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the above Fund. The financial reports may be accessed via the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Basis of Accounting

The financial statements of the health benefit programs are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the health benefit programs. Benefits or refunds are recognized when due and payable in accordance with the terms of the health benefit programs.

Significant Legislation

P.L. 2011, c.78, effective October 2011, sets new employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to this new legislation's effective date with a minimum contribution required to be at least 1.5% of salary.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair values.

Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the State had a \$65.0 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$24.4 billion for state active and retired members and \$40.6 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB includes actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2014, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2015, there were 107,314, retirees receiving post-retirement medical benefits and the State contributed \$1.25 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in Fiscal Year 2015.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SEHBP. That report may be obtained from the Treasury website at: <http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2016, 2015 and 2014 were \$4,916,773, \$4,458,361 and \$3,414,286, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 23,143,293		\$ 23,143,293	\$ 23,143,293	\$ -
Tuition	175,000		175,000	253,730	78,730
Interest	-		-	16,584	16,584
Miscellaneous	121,565	-	121,565	1,748,810	1,627,245
Total Local Sources	23,439,858	-	23,439,858	25,162,417	1,722,559
State Sources					
Equalization Aid	100,550,671	-	100,550,671	100,550,671	
Security Aid	3,169,418	-	3,169,418	3,169,418	
Special Education Aid	4,804,436	-	4,804,436	4,804,436	
Transportation Aid	1,265,855	-	1,265,855	1,265,855	
Extraordinary Aid	1,000,000	-	1,000,000	1,205,015	205,015
Education Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Under Adequacy Aid	423,687	-	423,687	423,687	
PARCC Readiness Aid	87,220	-	87,220	87,220	
Per Pupil Growth Aid	87,220	-	87,220	87,220	
Nonpublic Transportation Aid				46,530	46,530
On-behalf TPAF - NCGI Premium (Non-Budget)				195,932	195,932
On-behalf TPAF - Normal Cost (Non-Budget)				3,933,299	3,933,299
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				4,916,773	4,916,773
On-behalf TPAF Social Security Payments (Non-Budget)				4,598,294	4,598,294
Total State Sources	122,397,680	-	122,397,680	136,293,523	13,895,843
Federal Sources					
ARRA - Medicaid Reimbursement (SEMI)	-	-	-	-	-
Medicaid Reimbursement (SEMI)	193,449	-	193,449	334,272	140,823
Total Federal Sources	193,449	-	193,449	334,272	140,823
Total Revenues	146,030,987	-	146,030,987	161,790,212	15,759,225
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	2,297,955	\$ 187,097	2,485,052	2,419,779	65,273
Grades 1-5	13,787,639	770,626	14,558,265	14,356,531	201,734
Grades 6-8	8,408,725	340,427	8,749,152	8,680,859	68,293
Grades 9-12	8,209,755	126,691	8,336,446	8,114,005	222,441
Regular Programs - Home Instruction					
Salaries of Teachers	130,000	(3,254)	126,746	123,191	3,555
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	70,000	(14,746)	55,254	55,003	251
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	828,915	119,600	948,515	898,351	50,164
Purchased Professional/Educational Services	73,300	15,202	88,502	78,218	10,284
Purchased Technical Services	50,921	(32,000)	18,921	8,203	10,718
Other Purchased Services	342,340	294,681	637,021	604,959	32,062
General Supplies	1,122,575	539,866	1,662,441	1,562,681	99,760
Textbooks	328,240	(98,685)	229,555	198,883	30,672
Miscellaneous Expenditures	82,664	23,113	105,777	94,439	11,338
Total Regular Programs	35,733,029	2,268,618	38,001,647	37,195,102	806,545

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Special Education					
Cognitive Impaired - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,742,035	\$ 62,499	\$ 1,804,534	\$ 1,798,180	\$ 6,354
Other Salaries for Instruction	513,439	49,514	562,953	557,999	4,954
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,500	(2,999)	6,501	4,001	2,500
Textbooks	1,000	199	1,199	801	398
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,265,974	109,213	2,375,187	2,360,981	14,206
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	468,772	28,549	497,321	485,831	11,490
Other Salaries for Instruction	232,380	17,554	249,934	234,252	15,682
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	-	4,000	4,000	-
Textbooks	1,000	-	1,000	-	1,000
Total Behavioral Disabilities	706,152	46,103	752,255	724,083	28,172
Multiple Disabilities					
Salaries of Teachers	303,664	3,110	306,774	306,243	531
Other Salaries for Instruction	396,181	(11,778)	384,403	383,081	1,322
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	699,845	(8,668)	691,177	689,324	1,853
Resource Room/Resource Center					
Salaries of Teachers	2,731,278	59,781	2,791,059	2,619,072	171,987
Other Salaries for Instruction	411,052	(61,902)	349,150	333,539	15,611
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	13,000	(5,000)	8,000	5,365	2,635
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,156,330	(7,121)	3,149,209	2,957,976	191,233

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Visually Impaired					
Other Salaries for Instruction	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-
Preschool Disabilities - Full - Time					
Salaries of Teachers	\$ 412,145	\$ 66,135	\$ 478,280	\$ 465,916	\$ 12,364
Other Salaries for Instruction	82,759	5,000	87,759	86,895	864
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	494,904	71,135	566,039	552,811	13,228
Autism					
Salaries of Teachers	119,839	3,303	123,142	122,426	716
Other Salaries for Instruction	58,386	5,611	63,997	63,864	133
Total Autism	178,225	8,914	187,139	186,290	849
Total Special Education	7,501,430	219,576	7,721,006	7,471,465	249,541
Basic Skills/Remedial					
Salaries of Teachers	285,000	9,842	294,842	222,481	72,361
Total Basic Skills/Remedial	285,000	9,842	294,842	222,481	72,361
Bilingual Education					
Salaries of Teachers	7,175,719	380,105	7,555,824	7,376,111	179,713
Other Salaries for instruction	235,829	34,569	270,398	210,115	60,283
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	2,000	-	2,000	-	2,000
General Supplies	30,500	(7,500)	23,000	12,275	10,725
Textbooks	4,000	-	4,000	-	4,000
Other Objects	-	-	-	-	-
Total Bilingual Education	7,448,048	407,174	7,855,222	7,598,501	256,721
School Sponsored Co-Curricular Activities					
Salaries	57,000	13,200	70,200	70,162	38
Other Purchased Services	17,099	(11,000)	6,099	2,532	3,567
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	74,099	2,200	76,299	72,694	3,605
School Sponsored Athletics					
Salaries	657,526	9,700	667,226	613,186	54,040
Purchased Services	110,750	(13,950)	96,800	95,996	804
General Supplies	175,000	(6,000)	169,000	149,896	19,104
Other Objects	20,000	-	20,000	1,495	18,505
Total School Sponsored Athletics	963,276	(10,250)	953,026	860,573	92,453
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Before/After School Program					
Salaries	-	\$ 10,780	\$ 10,780	-	\$ 10,780
Other Purchased Services	\$ 3,000	-	3,000	-	3,000
Total Before/After School Program	3,000	10,780	13,780	-	13,780
Total Instruction	52,007,882	2,907,940	54,915,822	53,420,816	1,495,006
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs w/ State - Special	4,400,000	549,161	4,949,161	\$ 4,925,639	23,522
Tuition to CVSD - Regular	786,000	(76,382)	709,618	708,063	1,555
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	421,230	(322,675)	98,555	98,522	33
Tuition to Priv. Sch. for the Disabled - State	3,900,000	747,800	4,647,800	4,518,374	129,426
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	455,002	24,775	479,777	479,777	-
Tuition - Other	206,331	(106,700)	99,631	96,743	2,888
Total Undistributed Expenditures - Instruction	10,168,563	815,979	10,984,542	10,827,118	157,424
Attendance and Social Work					
Salaries	136,367	19,720	156,087	156,065	22
Salaries of Family Support Teams	955,765	78,158	1,033,923	1,030,931	2,992
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	379,026	(94,100)	284,926	284,834	92
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	1,000	(1,000)	-	-	-
Supplies and Materials	3,700	-	3,700	-	3,700
Other Objects	1,470	-	1,470	-	1,470
Total Attendance and Social Work	1,477,328	2,778	1,480,106	1,471,830	8,276
Health Services					
Salaries	1,134,482	(48,489)	1,085,993	1,077,927	8,066
Salaries of Social Service Coordinators	1,178,164	45,404	1,223,568	1,219,300	4,268
Purchased Professional & Technical Services	135,522	47,415	182,937	181,687	1,250
Other Purchased Services	1,050	-	1,050	-	1,050
Supplies and Materials	124,150	(107,430)	16,720	10,680	6,040
Other Objects	-	-	-	-	-
Total Health Services	2,573,368	(63,100)	2,510,268	2,489,594	20,674
Other Support Serv. Students - Related Serv.					
Salaries	436,111	(66,768)	369,343	369,343	-
Purchased Professional/Educational Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Supp.Serv. Student - Related Serv.	436,111	(66,768)	369,343	369,343	-
Guidance					
Salaries of Other Professional Staff	1,329,240	10,589	1,339,829	1,323,430	16,399
Salaries of Secretarial and Clerical	110,627	39,442	150,069	149,954	115
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	85,932	1,500	87,432	87,352	80
Other Purchased Services	2,300	(839)	1,461	961	500
Supplies and Materials	4,100	5,700	9,800	4,741	5,059
Other Objects	-	-	-	-	-
Total Guidance	1,532,199	56,392	1,588,591	1,566,438	22,153

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Teams					
Salaries of Other Professional Staff	\$ 2,158,229	\$ 109,380	\$ 2,267,609	\$ 2,256,690	\$ 10,919
Salaries of Secretarial & Clerical Assistants	234,036	15,600	249,636	249,612	24
Other Purchased Professional and Tech. Svc.	1,095,000	180,200	1,275,200	1,266,869	8,331
Miscellaneous Purchased Services	7,000	(1,990)	5,010	4,671	339
Supplies and Materials	25,000	14,840	39,840	38,768	1,072
Other Objects	1,000	-	1,000	850	150
Total Child Study Teams	3,520,265	318,030	3,838,295	3,817,460	20,835
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	233,848	(94,420)	139,428	139,328	100
Salaries of Other Professional Staff	2,829,930	135,453	2,965,383	2,805,501	159,882
Salaries of Secretarial & Clerical Assist.	503,682	(43,199)	460,483	460,483	-
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	89,975	73,689	163,664	156,353	7,311
Other Purchased Professional and Tech. Svc.	11,500	(7,300)	4,200	2,942	1,258
Other Purchased Services	62,711	(23,568)	39,143	32,190	6,953
Supplies and Materials	64,144	(34,334)	29,810	28,891	919
Other Objects	13,944	(12,779)	1,165	915	250
Total Improvement of Instruction Services	3,809,734	(6,458)	3,803,276	3,626,603	176,673
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	827,164	(24,905)	802,259	796,557	5,702
Salaries of Technology Coordinators	88,979	8,321	97,300	96,512	788
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	19,000	2,999	21,999	5,963	16,036
Other Purchased Services	2,500	326	2,826	616	2,210
Supplies and Materials	67,026	(13,557)	53,469	45,631	7,838
Other Objects	3,000	11,589	14,589	14,458	131
Total Educational Media/School Library	1,007,669	(15,227)	992,442	959,737	32,705
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	130,877	(102,193)	28,684	26,721	1,963
Purchased Professional/Educational Services	147,714	(71,232)	76,482	64,159	12,323
Other Purchased Professional and Technical Services	15,000	(5,000)	10,000	6,607	3,393
Other Purchased Services	10,097	28,647	38,744	31,605	7,139
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	303,688	(149,778)	153,910	129,092	24,818
Support Services General Administration					
Salaries	434,461	6,900	441,361	439,208	2,153
Audit Fees	75,000	13,000	88,000	57,500	30,500
Legal Services	300,000	(80,500)	219,500	178,955	40,545
Other Purchased Professional Services	11,039	150,000	161,039	155,150	5,889
Purchased Technical Services	10,000	-	10,000	3,537	6,463
Communications/Telephone	780,299	1,750	782,049	766,008	16,041
BOE Other Purchased Services	35,000	(4,000)	31,000	14,250	16,750
Other Purchased Services	167,374	38,208	205,582	152,257	53,325
General Supplies	74,042	-	74,042	53,496	20,546
Judgements Against the School District	106,000	37,500	143,500	143,404	96
Miscellaneous Expenditures	72,205	-	72,205	59,112	13,093
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	2,065,420	162,858	2,228,278	2,022,877	205,401

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,499,047	\$ (204,060)	\$ 3,294,987	\$ 3,254,724	\$ 40,263
Salaries of Secretarial and Clerical Assistants	1,129,738	136,704	1,266,442	1,250,261	16,181
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	2,500
Purchased Professional and Technical Services	10,100	(5,963)	4,137	3,110	1,027
Other Purchased Services	63,346	23,629	86,975	58,465	28,510
Supplies and Materials	147,306	8,277	155,583	135,032	20,551
Other Objects	12,500	4,515	17,015	3,292	13,723
Total Support Services School Administration	4,864,537	(36,898)	4,827,639	4,704,884	122,755
Central Services					
Salaries	1,967,920	4,829	1,972,749	1,959,672	13,077
Purchased Technical Services	89,449	19,150	108,599	108,391	208
Miscellaneous Purchased Services	164,021	(7,259)	156,762	122,313	34,449
Supplies and Materials	49,560	5,750	55,310	53,840	1,470
Other Objects	6,318	-	6,318	4,237	2,081
Total Central Services	2,277,268	22,470	2,299,738	2,248,453	51,285
Admin. Info. Technology					
Salaries	954,582	293,100	1,247,682	1,246,759	923
Purchased Technical Services	150,000	258	150,258	130,328	19,930
Other Purchased Services	576,596	63,174	639,770	609,040	30,730
Supplies and Materials	90,000	357,815	447,815	188,742	259,073
Total Admin. Info. Technology	1,771,178	714,347	2,485,525	2,174,869	310,656
Required Maintenance for School Facilities					
Salaries	948,122	(112,720)	835,402	819,039	16,363
Cleaning, Repair and Maintenance Service	1,555,815	1,377,256	2,933,071	2,617,379	315,692
Supplies and Materials	414,000	(55,000)	359,000	344,292	14,708
Total Required Maintenance for School Facilities	2,917,937	1,209,536	4,127,473	3,780,710	346,763
Custodial Services					
Salaries	5,542,463	568,720	6,111,183	6,108,500	2,683
Salaries of Non-Instructional Aides	216,005	(2,100)	213,905	203,327	10,578
Purchased Professional and Technical Services	571,839	27,570	599,409	558,981	40,428
Cleaning, Repair and Maintenance Services	879,741	217,740	1,097,481	988,873	108,608
Rental of Land, Bldgs & Other than Lease Purchase	6,500	-	6,500	6,028	472
Other Purchased Property Services	249,620	10,000	259,620	254,124	5,496
Insurance	810,000	34,000	844,000	843,925	75
Miscellaneous Purchased Services	1,000	-	1,000	1,000	-
General Supplies	576,316	242,000	818,316	780,240	38,076
Energy (Electricity)	1,199,000	281,000	1,480,000	1,474,296	5,704
Energy (Natural Gas)	1,134,422	(404,120)	730,302	730,017	285
Energy (Oil)	-	4,120	4,120	1,031	3,089
Other Objects	13,536	13,000	26,536	24,932	1,604
Total Custodial Services	11,200,442	991,930	12,192,372	11,975,274	217,098
Care and Upkeep of Grounds					
Salaries	291,337	(2,500)	288,837	263,946	24,891
Total Care and Upkeep of Grounds	291,337	(2,500)	288,837	263,946	24,891

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Security					
Salaries	\$ 2,178,293	\$ 84,500	\$ 2,262,793	\$ 2,210,698	\$ 52,095
Purchased Professional and Technical Services	136,210	(60,800)	75,410	71,860	3,550
Clean, Repair and Maintenance Svc.	50,000	137,007	187,007	148,427	38,580
General Supplies	8,000	(1,000)	7,000	474	6,526
Total Security	2,372,503	159,707	2,532,210	2,431,459	100,751
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,702,310	89,000	1,791,310	1,697,480	93,830
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	519,631	(31,000)	488,631	448,235	40,396
Salaries for Pupil Trans.(Other than Bet. Home&Sch)	-	-	-	-	-
Salaries for Pupil Trans (Bet. Home & Sch)-Non-Pub.	-	-	-	-	-
Management Fee - ESC & CTSA Trans. Program	46,920	25,000	71,920	69,862	2,058
Cleaning Repair & Maint. Services	315,000	21,000	336,000	312,965	23,035
Contracted Services (Bet. Home and Sch.)-Vendors	59,088	9,912	69,000	64,916	4,084
Contracted Services (Other Than Between Home and School) - Vendors	344,699	(29,067)	315,632	235,740	79,892
Contracted Services (Sp. Ed. Students)-Vendors	801,000	(99,000)	702,000	670,279	31,721
Contracted Serv.(Reg. Students)-ESCs & CTSA's	229,376	(116,912)	112,464	26,225	86,239
Contracted Services (Spl. Ed. Students)-ESCs & CTSA's	785,000	5,000	790,000	789,246	754
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000	-	160,000	158,972	1,028
Miscellaneous Purchased Services-Transportation	2,241	3,000	5,241	1,841	3,400
Supplies and Materials	-	-	-	-	-
Transportation Supplies	344,577	(85,000)	259,577	181,989	77,588
Other Objects	7,514	(150)	7,364	3,299	4,065
Total Student Transportation Services	5,317,356	(208,217)	5,109,139	4,661,049	448,090
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Other Support Services	-	-	-	-	-
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	2,086,641	473,654	2,560,295	2,225,838	334,457
Other Retirement Contributions - PERS	2,138,117	(209,000)	1,929,117	1,928,258	859
Other Retirement Contributions - Regular	-	91,600	91,600	63,502	28,098
Unemployment Compensation	280,987	(279,000)	1,987	-	1,987
Workers Compensation	1,035,500	270,000	1,305,500	1,304,787	713
Health Benefits	20,710,343	(3,335,607)	17,374,736	16,560,154	814,582
Tuition Reimbursement	150,000	50,000	200,000	187,888	12,112
Other Retirement Contributions - DCRP	-	-	-	-	-
Total Unallocated Benefits	26,401,588	(2,938,353)	23,463,235	22,270,427	1,192,808

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 195,932	\$ (195,932)
On-behalf TPAF Normal Cost (Non-Budget)				3,933,299	(3,933,299)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				4,916,773	(4,916,773)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,598,294	(4,598,294)
Total Undistributed Expenditures	\$ 84,308,491	\$ 966,728	\$ 85,275,219	95,435,461	(10,160,242)
Total Current Expenditures	136,316,373	3,874,668	140,191,041	148,856,277	(8,665,236)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	64,750	(12,958)	51,792	22,958	28,834
Grades 6-8	58,250	(43,818)	14,432	14,432	-
Grades 9-12	59,060	47,454	106,514	80,920	25,594
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	-	4,799	4,799	4,799	-
General Administration	-	-	-	-	-
School Administration	4,768	-	4,768	2,100	2,668
Security	2,000	-	2,000	-	2,000
Admin. Info. Tech.	-	-	-	-	-
Custodial Services	206,950	(172,140)	34,810	31,908	2,902
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	170,000	(18,429)	151,571	94,333	57,238
Undist. Expendit. - Other Support Services	35,000	369,590	404,590	126,892	277,698
Total Equipment	600,778	174,498	775,276	378,342	396,934
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	250,000	154,531	404,531	280,210	124,321
Construction Services	1,944,539	(627,859)	1,316,680	1,256,616	60,064
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	2,194,539	(473,328)	1,721,211	1,536,826	184,385
Total Capital Outlay	2,795,317	(298,830)	2,496,487	1,915,168	581,319
Special Schools					
Summer School - Instruction	323,651	(30,900)	292,751	199,483	93,268
Summer School - Support Services	-	-	-	-	-
Total Special Schools	323,651	(30,900)	292,751	199,483	93,268
Transfer to Charter Schools	14,603,144	1,686,137	16,289,281	16,070,708	218,573
Total General Fund	154,038,485	5,231,075	159,269,560	167,041,636	(7,772,076)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(8,007,498)	(5,231,075)	(13,238,573)	(5,251,424)	7,987,149

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	\$ 76,079,554	\$ 2,420,979	\$ 78,500,533	\$ 76,074,691	\$ (2,425,842)
Transfer In - Special Revenue - School-Based Budgets Fund	1,250,000	504,515	1,754,515	1,703,769	(50,746)
Transfer Out - Capital Reserve - Transfer to Capital Projects	(3,000,000)	-	(3,000,000)	-	3,000,000
Transfer Out - Special Revenue Fund - Preschool Program	(687,939)	-	(687,939)	(687,939)	-
Transfer Out - Contribution to School-Based Budgets	(76,079,554)	(2,420,979)	(78,500,533)	(76,074,691)	2,425,842
Total Other Financing Sources (Uses)	<u>(2,437,939)</u>	<u>504,515</u>	<u>(1,933,424)</u>	<u>1,015,830</u>	<u>2,949,254</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(10,445,437)	(4,726,560)	(15,171,997)	(4,235,594)	10,936,403
Fund Balance, Beginning of Year	<u>29,796,511</u>	<u>-</u>	<u>29,796,511</u>	<u>29,796,511</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,351,074</u>	<u>\$ (4,726,560)</u>	<u>\$ 14,624,514</u>	<u>\$ 25,560,917</u>	<u>\$ 10,936,403</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus				\$ 1,389,646	
Capital Reserve				4,000,000	
Capital Reserve - Designated for Subsequent Year's Expenditures				7,000,000	
Maintenance Reserve				3,000,000	
Committed Fund Balance					
Insurance Recoveries				984,651	
Assigned Fund Balance					
Year End Encumbrances				757,692	
Designated for Subsequent Year's Expenditures				5,010,984	
ARRA SEMI - Designated for Subsequent Year's Expenditures				118,769	
Unassigned				<u>3,299,175</u>	
				25,560,917	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payments Not Recognized on GAAP Basis				(12,052,291)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,205,015)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 12,303,611</u>	

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
REVENUES												
Local Sources												
Property Taxes	\$ 23,143,293		\$ 23,143,293	-	-	-	\$ 23,143,293		\$ 23,143,293	\$ 23,143,293		\$ 23,143,293
Tuition	175,000		175,000	-	-	-	175,000		175,000	253,730		253,730
Interest	-		-	-	-	-	-		-	16,584		16,584
Miscellaneous	121,565		121,565	-	-	-	121,565		121,565	1,748,810		1,748,810
Total Local Sources	23,439,858	-	23,439,858	-	-	-	23,439,858	-	23,439,858	25,162,417	-	25,162,417
State Sources												
Equalization Aid	100,550,671		100,550,671	-	-	-	100,550,671		100,550,671	100,550,671		100,550,671
Categorical Security Aid	3,169,418		3,169,418	-	-	-	3,169,418		3,169,418	3,169,418		3,169,418
Categorical Special Education Aid	4,804,436		4,804,436	-	-	-	4,804,436		4,804,436	4,804,436		4,804,436
Categorical Transportation Aid	1,265,855		1,265,855	-	-	-	1,265,855		1,265,855	1,265,855		1,265,855
Extraordinary Aid	1,000,000		1,000,000	-	-	-	1,000,000		1,000,000	1,205,015		1,205,015
Education Adequacy Aid	11,009,173		11,009,173	-	-	-	11,009,173		11,009,173	11,009,173		11,009,173
Under Adequacy Aid	423,687		423,687	-	-	-	423,687		423,687	423,687		423,687
PARCC Readiness Aid	87,220		87,220	-	-	-	87,220		87,220	87,220		87,220
Per Pupil Growth Aid	87,220		87,220	-	-	-	87,220		87,220	87,220		87,220
Nonpublic Transportation Aid	-		-	-	-	-	-		-	46,530		46,530
On-behalf TPAF - NCGI Premium (Non-Budget)	-		-	-	-	-	-		-	195,932		195,932
On-behalf TPAF - Normal Cost (Non-Budget)	-		-	-	-	-	-		-	3,933,299		3,933,299
On-behalf TPAF - Post-Retirement Medical (Non-Budget)	-		-	-	-	-	-		-	4,916,773		4,916,773
On-behalf TPAF Social Security Payments (Non-Budget)	-		-	-	-	-	-		-	4,598,294		4,598,294
Total State Sources	122,397,680	-	122,397,680	-	-	-	122,397,680	-	122,397,680	136,293,523	-	136,293,523
Federal Sources												
ARRA Medicaid Reimbursement	-		-	-	-	-	-		-	-		-
Medicaid Reimbursement	193,449		193,449	-	-	-	193,449		193,449	334,272		334,272
Total Federal Sources	193,449	-	193,449	-	-	-	193,449	-	193,449	334,272	-	334,272
Total Revenues	146,030,987	-	146,030,987	-	-	-	146,030,987	-	146,030,987	161,790,212	-	161,790,212
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten	\$ 2,297,955		2,297,955	\$ 187,097	\$ 187,097	\$ 187,097	\$ 2,485,052		2,485,052	\$ 2,419,779		2,419,779
Grades 1-5	641,000	13,146,639	13,787,639	(27,600)	798,226	770,626	613,400	13,944,865	14,558,265	612,402	13,744,129	14,356,531
Grades 6-8	200,000	8,208,725	8,408,725	(56,400)	396,827	340,427	143,600	8,605,552	8,749,152	143,514	8,537,345	8,680,859
Grades 9-12	380,000	7,829,755	8,209,755	(80,000)	206,691	126,691	300,000	8,036,446	8,336,446	299,127	7,814,878	8,114,005
Regular Programs - Home Instruction												
Salaries of Teachers	130,000		130,000	(3,254)	-	(3,254)	126,746		126,746	123,191		123,191
Other Salaries for Instruction	-		-	-	-	-	-		-	-		-
Purchased Professional/Educational Services	70,000		70,000	(14,746)	-	(14,746)	55,254		55,254	55,003		55,003
Regular Programs - Undistributed Instruction												
Salaries of Teachers	-		-	-	-	-	-		-	-		-
Other Salaries for Instruction	266,000	562,915	828,915	95,000	24,600	119,600	361,000	587,515	948,515	360,645	537,706	898,351
Purchased Professional/Educational Services	-	73,300	73,300	-	15,202	15,202	-	88,502	88,502	-	78,218	78,218
Purchase Technical Services	41,130	9,791	50,921	(32,000)	-	(32,000)	9,130	9,791	18,921	8,203	8,203	8,203
Other Purchased Services	-	342,340	342,340	-	294,681	294,681	-	637,021	637,021	-	604,959	604,959
General Supplies	-	1,122,575	1,122,575	-	539,866	539,866	-	1,662,441	1,662,441	-	1,562,681	1,562,681
Textbooks	-	328,240	328,240	-	(98,685)	(98,685)	-	229,555	229,555	-	198,883	198,883
Miscellaneous Expenditures	-	82,664	82,664	2,000	21,113	23,113	2,000	103,777	105,777	1,886	92,553	94,439
Total Regular Programs	1,728,130	34,004,899	35,733,029	(117,000)	2,385,618	2,268,618	1,611,130	36,390,517	38,001,647	1,595,768	35,599,334	37,195,102

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES												
Special Education												
Cognitive Impaired - Mild												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities												
Salaries of Teachers	\$ 1,742,035	\$ 1,742,035	-	\$ 62,499	\$ 62,499	-	\$ 1,804,534	\$ 1,804,534	-	\$ 1,798,180	\$ 1,798,180	-
Other Salaries for Instruction	513,439	513,439	-	49,514	49,514	-	562,953	562,953	-	557,999	557,999	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	9,500	9,500	-	(2,999)	(2,999)	-	6,501	6,501	-	4,001	4,001	-
Textbooks	1,000	1,000	-	199	199	-	1,199	1,199	-	801	801	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Learning and/or Language Disabilities	-	2,265,974	2,265,974	-	109,213	109,213	-	2,375,187	2,375,187	-	2,360,981	2,360,981
Auditory Impairments												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities												
Salaries of Teachers	468,772	468,772	-	28,549	28,549	-	497,321	497,321	-	485,831	485,831	-
Other Salaries for Instruction	232,380	232,380	-	17,554	17,554	-	249,934	249,934	-	234,252	234,252	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	4,000	4,000	-	-	-	-	4,000	4,000	-	4,000	4,000	-
Textbooks	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	-
Total	-	706,152	706,152	-	46,103	46,103	-	752,255	752,255	-	724,083	724,083
Multiple Disabilities												
Salaries of Teachers	303,664	303,664	-	3,110	3,110	-	306,774	306,774	-	306,243	306,243	-
Other Salaries for Instruction	396,181	396,181	\$ 1,000	(12,778)	(11,778)	\$ 1,000	383,403	384,403	\$ 774	382,307	383,081	-
Purchasing Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	-	699,845	699,845	1,000	(9,668)	(8,668)	1,000	690,177	691,177	774	688,550	689,324
Resource Room/Resource Center												
Salaries of Teachers	2,731,278	2,731,278	-	59,781	59,781	-	2,791,059	2,791,059	-	2,619,072	2,619,072	-
Other Salaries for Instruction	411,052	411,052	-	(61,902)	(61,902)	-	349,150	349,150	-	333,539	333,539	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	13,000	13,000	-	(5,000)	(5,000)	-	8,000	8,000	-	5,365	5,365	-
Textbooks	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	-	3,156,330	3,156,330	-	(7,121)	(7,121)	-	3,149,209	3,149,209	-	2,957,976	2,957,976

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Visually Impaired												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time												
Salaries of Teachers	\$ 165,984	\$ 246,161	\$ 412,145	\$ 41,700	\$ 24,435	\$ 66,135	\$ 207,684	\$ 270,596	\$ 478,280	\$ 195,366	\$ 270,550	\$ 465,916
Other Salaries for Instruction	29,443	53,316	82,759	2,400	2,600	5,000	31,843	55,916	87,759	31,013	55,882	86,895
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	195,427	299,477	494,904	44,100	27,035	71,135	239,527	326,512	566,039	226,379	326,432	552,811
Autism												
Salaries of Teachers	-	119,839	119,839	-	3,303	3,303	-	123,142	123,142	-	122,426	122,426
Other Salaries for Instruction	-	58,386	58,386	-	5,611	5,611	-	63,997	63,997	-	63,864	63,864
Total Autism	-	178,225	178,225	-	8,914	8,914	-	187,139	187,139	-	186,290	186,290
Total Special Education	195,427	7,306,003	7,501,430	45,100	174,476	219,576	240,527	7,480,479	7,721,006	227,153	7,244,312	7,471,465
Basic Skills/Remedial												
Purchased Professional/Educational Services	285,000	-	285,000	9,842	-	9,842	294,842	-	294,842	222,481	-	222,481
Total Basic Skills/Remedial	285,000	-	285,000	9,842	-	9,842	294,842	-	294,842	222,481	-	222,481
Bilingual Education												
Salaries of Teachers	25,000	7,150,719	7,175,719	(25,000)	405,105	380,105	-	7,555,824	7,555,824	-	7,376,111	7,376,111
Other Salaries for Instruction	-	235,829	235,829	21,158	13,411	34,569	21,158	249,240	270,398	9,898	200,217	210,115
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	2,000	2,000	-	-	-	-	2,000	2,000	-	-	-
General Supplies	-	30,500	30,500	-	(7,500)	(7,500)	-	23,000	23,000	-	12,275	12,275
Textbooks	-	4,000	4,000	-	-	-	-	4,000	4,000	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	25,000	7,423,048	7,448,048	(3,842)	411,016	407,174	21,158	7,834,064	7,855,222	9,898	7,588,603	7,598,501
School Sponsored Co-Curricular Activities												
Salaries	57,000	-	57,000	13,200	-	13,200	70,200	-	70,200	70,162	-	70,162
Other Purchased Services	-	17,099	17,099	-	(11,000)	(11,000)	-	6,099	6,099	-	2,532	2,532
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	57,000	17,099	74,099	13,200	(11,000)	2,200	70,200	6,099	76,299	70,162	2,532	72,694
School Sponsored Athletics												
Salaries	657,526	-	657,526	9,700	-	9,700	667,226	-	667,226	613,186	-	613,186
Purchased Services	97,000	13,750	110,750	(2,200)	(11,750)	(13,950)	94,800	2,000	96,800	93,996	2,000	95,996
Supplies and Materials	170,000	5,000	175,000	(6,000)	-	(6,000)	164,000	5,000	169,000	149,896	-	149,896
Other Objects	20,000	-	20,000	-	-	-	20,000	-	20,000	1,495	-	1,495
Total School Sponsored Athletics	944,526	18,750	963,276	1,500	(11,750)	(10,250)	946,026	7,000	953,026	858,573	2,000	860,573
Other Instructional Programs - Instruction												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs	-	-	-	-	-	-	-	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Before/After School Program												
Salaries	-	-	-	-	\$ 10,780	\$ 10,780	-	\$ 10,780	\$ 10,780	-	-	-
Other Purchased Services	-	\$ 3,000	\$ 3,000	-	-	-	-	3,000	3,000	-	-	-
Total Before/After School Program	-	3,000	3,000	-	10,780	10,780	-	13,780	13,780	-	-	-
Total Instruction	\$ 3,235,083	48,772,799	52,007,882	\$ (51,200)	2,959,140	2,907,940	\$ 3,183,883	51,731,939	54,915,822	\$ 2,984,035	\$ 50,436,781	\$ 53,420,816
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Special	4,400,000	-	4,400,000	549,161	-	549,161	4,949,161	-	4,949,161	4,925,639	-	4,925,639
Tuition to County Voc. School District-Regular	786,000	-	786,000	(76,382)	-	(76,382)	709,618	-	709,618	708,063	-	708,063
Tuition to County Voc. School District-Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	421,230	-	421,230	(322,675)	-	(322,675)	98,555	-	98,555	98,522	-	98,522
Tuition to Priv. Sch. For the Disabled w/ State	3,900,000	-	3,900,000	747,800	-	747,800	4,647,800	-	4,647,800	4,518,374	-	4,518,374
Tuition to Private Sch. Disabled & Other LEAs-Spl, O/S, State	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - State Facilities	453,002	-	453,002	24,775	-	24,775	479,777	-	479,777	479,777	-	479,777
Tuition - Other	206,331	-	206,331	(106,700)	-	(106,700)	99,631	-	99,631	96,743	-	96,743
Total Undistributed Expenditures - Instruction	10,168,563	-	10,168,563	815,979	-	815,979	10,984,542	-	10,984,542	10,827,118	-	10,827,118
Attendance and Social Work												
Salaries	136,367	-	136,367	19,720	-	19,720	156,087	-	156,087	156,065	-	156,065
Salaries of Family Support Teams	123,516	832,249	955,765	4,700	73,458	78,158	128,216	905,707	1,033,923	128,194	902,737	1,030,931
Salaries of Family Liaisons/Comm Parent Inv Spec	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Community School Coordinators	379,026	-	379,026	(94,100)	-	(94,100)	284,926	-	284,926	284,834	-	284,834
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	1,000	1,000	2,000	-	(1,000)	(1,000)	-	-	-	-	-	-
Supplies and Materials	3,700	-	3,700	-	-	-	-	3,700	3,700	-	-	-
Other Objects	-	1,470	1,470	-	-	-	-	1,470	1,470	-	-	-
Total Attendance and Social Work	638,999	838,419	1,477,328	(69,680)	72,458	2,778	569,229	910,877	1,480,106	569,093	902,737	1,471,830
Health Services												
Salaries	4,000	1,130,482	1,134,482	-	(48,489)	(48,489)	4,000	1,081,993	1,085,993	-	1,077,927	1,077,927
Salaries of Social Service Coordinators	-	1,178,164	1,178,164	-	45,404	45,404	-	1,223,568	1,223,568	-	1,219,300	1,219,300
Purchased Professional & Technical Services	135,222	300	135,522	47,715	(300)	47,415	182,937	-	182,937	181,687	-	181,687
Other Purchased Services	1,050	-	1,050	-	-	-	1,050	-	1,050	-	-	-
Supplies and Materials	108,000	16,150	124,150	(103,563)	(3,863)	(107,430)	4,435	12,285	16,720	3,151	7,529	10,680
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Services	248,272	2,325,096	2,573,368	(55,850)	(7,250)	(63,100)	192,422	2,317,846	2,510,268	184,838	2,304,756	2,489,594
Other Support Services Students - Related Services												
Salaries	436,111	-	436,111	(66,768)	-	(66,768)	369,343	-	369,343	369,343	-	369,343
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Stds.-Rel Services	436,111	-	436,111	(66,768)	-	(66,768)	369,343	-	369,343	369,343	-	369,343

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Guidance												
Salaries of Other Professional Staff	\$ 120,558	\$ 1,208,682	\$ 1,329,240	\$ 26,800	\$ (16,211)	\$ 10,589	\$ 147,358	\$ 1,192,471	\$ 1,339,829	\$ 147,358	\$ 1,176,072	\$ 1,323,430
Salaries of Secretarial and Clerical	-	110,627	110,627	-	39,442	39,442	-	150,069	150,069	-	149,954	149,954
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	85,932	-	85,932	1,500	-	1,500	87,432	-	87,432	87,352	-	87,352
Other Purchased Services	-	2,300	2,300	-	(839)	(839)	-	1,461	1,461	-	961	961
Supplies and Materials	-	4,100	4,100	-	5,700	5,700	-	9,800	9,800	-	4,741	4,741
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Guidance	206,490	1,325,709	1,532,199	28,300	28,092	56,392	234,790	1,353,801	1,588,591	234,710	1,331,728	1,566,438
Child Study Teams												
Salaries of Other Professional Staff	2,158,229	-	2,158,229	109,380	-	109,380	2,267,609	-	2,267,609	2,256,690	-	2,256,690
Salaries of Secretarial and Clerical Assistants	234,036	-	234,036	15,600	-	15,600	249,636	-	249,636	249,612	-	249,612
Other Purchased Prof. and Tech. Services	1,095,000	-	1,095,000	180,200	-	180,200	1,275,200	-	1,275,200	1,266,869	-	1,266,869
Miscellaneous Purchased Services	7,000	-	7,000	(1,990)	-	(1,990)	5,010	-	5,010	4,671	-	4,671
Supplies and Materials	25,000	-	25,000	14,840	-	14,840	39,840	-	39,840	38,768	-	38,768
Other Objects	1,000	-	1,000	-	-	-	1,000	-	1,000	850	-	850
Total Child Study Teams	3,520,265	-	3,520,265	318,030	-	318,030	3,838,295	-	3,838,295	3,817,460	-	3,817,460
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	-	233,848	233,848	-	(94,420)	(94,420)	-	139,428	139,428	-	139,328	139,328
Salaries of Other Professional Staff	1,267,976	1,561,954	2,829,930	11,392	124,061	135,453	1,279,368	1,686,015	2,965,383	1,274,995	1,550,506	2,805,501
Salaries of Secretarial & Clerical Assist.	458,682	45,000	503,682	1,801	(45,000)	(43,199)	460,483	-	460,483	460,483	-	460,483
Salaries of Facilitators, Math, Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	41,649	48,326	89,975	91,911	(18,222)	73,689	133,560	30,104	163,664	131,979	24,374	156,353
Other Purchased Prof. & Tech. Services	-	11,500	11,500	-	(7,300)	(7,300)	-	4,200	4,200	-	2,942	2,942
Other Purchased Services	62,711	-	62,711	(23,568)	-	(23,568)	39,143	-	39,143	32,190	-	32,190
Supplies and Materials	60,344	3,800	64,144	(33,451)	(883)	(34,334)	26,893	2,917	29,810	26,017	2,874	28,891
Other Objects	13,694	250	13,944	(12,779)	-	(12,779)	915	250	1,165	915	-	915
Total Improvement of Instruction Services	1,905,056	1,904,678	3,809,734	35,306	(41,764)	(6,458)	1,940,362	1,862,914	3,803,276	1,926,579	1,700,024	3,626,603
Educational Media/School Library												
Salaries	-	827,164	827,164	-	(24,905)	(24,905)	-	802,259	802,259	-	796,557	796,557
Salaries of Technology Coordinators	-	88,979	88,979	-	8,321	8,321	-	97,300	97,300	-	96,512	96,512
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	19,000	19,000	-	2,999	2,999	-	21,999	21,999	-	5,963	5,963
Other Purchased Services	-	2,500	2,500	-	326	326	-	2,826	2,826	-	616	616
Supplies and Materials	-	67,026	67,026	-	(13,557)	(13,557)	-	53,469	53,469	-	45,631	45,631
Other Objects	-	3,000	3,000	-	11,589	11,589	-	14,589	14,589	-	14,458	14,458
Total Educational Media/School Library	-	1,007,669	1,007,669	-	(15,227)	(15,227)	-	992,442	992,442	-	959,737	959,737
Instructional Staff Training Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	130,877	-	130,877	(102,193)	-	(102,193)	28,684	-	28,684	26,721	-	26,721
Purchased Professional - Educational Services	145,063	2,651	147,714	(70,751)	(481)	(71,232)	74,312	2,170	76,482	61,989	2,170	64,159
Other Purchased Professional and Technical Services	-	15,000	15,000	-	(5,000)	(5,000)	-	10,000	10,000	-	6,607	6,607
Other Purchased Services	-	10,097	10,097	-	28,647	28,647	-	38,744	38,744	-	31,605	31,605
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	275,940	27,748	303,688	(172,944)	23,166	(149,778)	102,996	50,914	153,910	88,710	40,382	129,092

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Support Services - General Administration												
Salaries	\$ 434,461		\$ 434,461	\$ 6,900		\$ 6,900	\$ 441,361		\$ 441,361	\$ 439,208		\$ 439,208
Audit Fees	75,000		75,000	13,000		13,000	88,000		88,000	57,500		57,500
Legal Services	300,000		300,000	(80,500)		(80,500)	219,500		219,500	178,955		178,955
Other Purchased Professional Services	11,039		11,039	150,000		150,000	161,039		161,039	155,150		155,150
Purchased Technical Services	10,000		10,000	-		-	10,000		10,000	3,537		3,537
Communications/Telephone	780,299		780,299	1,750		1,750	782,049		782,049	766,008		766,008
BOE Other Purchased Services	35,000		35,000	(4,000)		(4,000)	31,000		31,000	14,250		14,250
Miscellaneous Purchased Services	167,374		167,374	38,208		38,208	205,582		205,582	152,257		152,257
General Supplies	74,042		74,042	-		-	74,042		74,042	53,496		53,496
Judgements Against the School District	106,000		106,000	37,500		37,500	143,500		143,500	143,404		143,404
Miscellaneous Expenditures	72,205		72,205	-		-	72,205		72,205	59,112		59,112
BOE Membership Dues and Fees	-		-	-		-	-		-	-		-
Total Support Services - General Administration	2,065,420	-	2,065,420	162,858	-	162,858	2,228,278	-	2,228,278	2,022,877	-	2,022,877
Support Services School Administration												
Salaries of Principals/Asst. Principals	127,034	\$ 3,372,013	3,499,047	(111,450)	\$ (92,610)	(204,060)	15,584	\$ 3,279,403	3,294,987	10,586	\$ 3,244,138	3,254,724
Salaries of Sect and Clerical Assistants	137,740	991,998	1,129,738	72,800	63,904	136,704	210,540	1,055,902	1,266,442	209,681	1,040,580	1,250,261
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Purchased professional and Technical Services	-	10,100	10,100	-	(5,963)	(5,963)	-	4,137	4,137	-	3,110	3,110
Other Purchased Services	14,796	48,550	63,346	-	23,629	23,629	14,796	72,179	86,975	225	58,240	58,465
Supplies and Materials	27,523	119,783	147,306	(6,100)	14,377	8,277	21,423	134,160	155,583	17,293	117,739	135,032
Other Objects	1,500	11,000	12,500	-	4,515	4,515	1,500	15,515	17,015	-	3,292	3,292
Total Support Services School Administration	311,093	4,553,444	4,864,537	(44,750)	7,852	(36,898)	266,343	4,561,296	4,827,639	237,785	4,467,099	4,704,384
Central Services												
Salaries	1,967,920		1,967,920	4,829		4,829	1,972,749		1,972,749	1,959,672		1,959,672
Purchased Technical Services	89,449		89,449	19,150		19,150	108,599		108,599	108,391		108,391
Miscellaneous Purchased Services	164,021		164,021	(7,259)		(7,259)	156,762		156,762	122,313		122,313
Supplies and Materials	49,560		49,560	5,750		5,750	55,310		55,310	53,840		53,840
Miscellaneous Expenditures	6,318		6,318	-		-	6,318		6,318	4,237		4,237
Total Central Services	2,277,268	-	2,277,268	22,470	-	22,470	2,289,738	-	2,289,738	2,248,453	-	2,248,453
Admin. Info. Technology												
Salaries	954,582		954,582	293,100		293,100	1,247,682		1,247,682	1,246,759		1,246,759
Purchased Technical Services	150,000		150,000	258		258	150,258		150,258	130,328		130,328
Other Purchased Services	576,596		576,596	63,174		63,174	639,770		639,770	609,040		609,040
Supplies and Materials	90,000		90,000	357,815		357,815	447,815		447,815	188,742		188,742
Total Admin. Info. Technology	1,771,178	-	1,771,178	714,347	-	714,347	2,485,525	-	2,485,525	2,174,869	-	2,174,869
Required Maintenance for School Facilities												
Salaries	948,122		948,122	(112,720)		(112,720)	835,402		835,402	819,039		819,039
Cleaning, Repair and Maintenance Service	1,555,815		1,555,815	1,377,256		1,377,256	2,933,071		2,933,071	2,617,379		2,617,379
Supplies and Materials	414,000		414,000	(55,000)		(55,000)	359,000		359,000	344,292		344,292
Total Required Maintenance for School Facilities	2,917,937	-	2,917,937	1,209,536	-	1,209,536	4,127,473	-	4,127,473	3,780,710	-	3,780,710

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Custodial Services												
Salaries	\$ 5,542,463	-	\$ 5,542,463	\$ 568,720	-	\$ 568,720	\$ 6,111,183	-	\$ 6,111,183	\$ 6,108,500	-	\$ 6,108,500
Salaries of Non-Instructional Aides	216,005		216,005	(2,100)		(2,100)	213,905		213,905	203,327		203,327
Purchased Professional and Technical Services	571,839		571,839	27,570		27,570	599,409		599,409	558,981		558,981
Cleaning, Repair and Maintenance	879,741		879,741	217,740		217,740	1,097,481		1,097,481	988,873		988,873
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500		6,500	-		-	6,500		6,500	6,028		6,028
Other Purchased Property Services	249,620		249,620	10,000		10,000	259,620		259,620	254,124		254,124
Insurance	810,000		810,000	34,000		34,000	844,000		844,000	843,925		843,925
Miscellaneous Purchased Services	1,000		1,000	-		-	1,000		1,000	1,000		1,000
General Supplies	576,316		576,316	242,000		242,000	818,316		818,316	780,240		780,240
Energy (Electricity)	1,199,000		1,199,000	281,000		281,000	1,480,000		1,480,000	1,474,296		1,474,296
Energy (Natural Gas)	1,134,422		1,134,422	(404,120)		(404,120)	730,302		730,302	730,017		730,017
Energy (Gasoline)	-		-	4,120		4,120	4,120		4,120	1,031		1,031
Other Objects	13,536		13,536	13,000		13,000	26,536		26,536	24,932		24,932
Total Custodial Services	11,200,442	-	11,200,442	991,930	-	991,930	12,192,372	-	12,192,372	11,975,274	-	11,975,274
Care and Upkeep of Grounds												
Salaries	291,337		291,337	(2,500)		(2,500)	288,837		288,837	263,946		263,946
Total Care and Upkeep of Grounds	291,337	-	291,337	(2,500)	-	(2,500)	288,837	-	288,837	263,946	-	263,946
Security												
Salaries	2,178,293		2,178,293	84,500		84,500	2,262,793		2,262,793	2,210,698		2,210,698
Purchased Professional and Technical Services	136,210		136,210	(60,800)		(60,800)	75,410		75,410	71,860		71,860
Clean, Repair and Maintenance Svc.	50,000		50,000	137,007		137,007	187,007		187,007	148,427		148,427
General Supplies	7,000	\$ 1,000	8,000	-	\$ (1,000)	(1,000)	7,000		7,000	474		474
Total Security	2,371,503	1,000	2,372,503	160,707	(1,000)	159,707	2,532,210	-	2,532,210	2,431,459	-	2,431,459
Student Transportation Services												
Salaries of Non-Instructional Aides			-			-			-			-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,702,310		1,702,310	89,000		89,000	1,791,310		1,791,310	1,697,480		1,697,480
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	519,631		519,631	(31,000)		(31,000)	488,631		488,631	448,235		448,235
Salaries for Pupil Trans.(Other than Bet. Home&Sch)			-			-			-			-
Salaries for Pupil Trans (Bet. Home & Sch)-Non-Pub.			-			-			-			-
Management Fee - ESC & CTSA Trans. Program	46,920		46,920	25,000		25,000	71,920		71,920	69,862		69,862
Cleaning Repair & Maint. Services	315,000		315,000	21,000		21,000	336,000		336,000	312,965		312,965
Contracted Services (Bet. Home and Sch.)-Vendors	59,088		59,088	9,912		9,912	69,000		69,000	64,916		64,916
Contracted Services (Other Than Between Home and School) - Vendors	205,864	138,835	344,699		(29,067)	(29,067)	205,864	\$ 109,768	315,632	148,756	\$ 86,984	235,740
Contracted Services (Sp. Ed. Students)-Vendors	801,000		801,000	(99,000)		(99,000)	702,000		702,000	670,279		670,279
Contracted Serv.(Reg. Students)-ESCs & CTSA	229,376		229,376	(116,912)		(116,912)	112,464		112,464	26,225		26,225
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	785,000		785,000	5,000		5,000	790,000		790,000	789,246		789,246
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000		160,000	-		-	160,000		160,000	158,972		158,972
Miscellaneous Purchased Services-Transportation	2,241		2,241	3,000		3,000	5,241		5,241	1,841		1,841
Supplies and Materials			-			-			-			-
Transportation Supplies	344,577		344,577	(85,000)		(85,000)	259,577		259,577	181,989		181,989
Other Objects	7,514		7,514	(150)		(150)	7,364		7,364	3,299		3,299
Total Student Transportation Services	5,178,521	138,835	5,317,356	(179,150)	(29,067)	(208,217)	4,999,371	109,768	5,109,139	4,574,065	86,984	4,661,049
Other Support Services												
Salaries			-			-			-			-
Purchased Professional Services			-			-			-			-
Purchased Technical Services			-			-			-			-
Miscellaneous Purchased Services			-			-			-			-
Supplies and Materials			-			-			-			-
Miscellaneous Expenditures			-			-			-			-
Total Other Support Services	-	-	-	-	-	-	-	-	-	-	-	-

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Unallocated Benefits- Employee Benefits												
Group Insurance			-			-			-			-
Social Security	\$ 1,190,641	\$ 896,000	\$ 2,086,641	\$ 452,000	\$ 21,654	\$ 473,654	\$ 1,642,641	\$ 917,654	\$ 2,560,295	\$ 1,431,307	\$ 794,531	\$ 2,225,838
Other Retirement Contributions - PERS	2,138,117		2,138,117	(209,000)		(209,000)	1,929,117		1,929,117	1,928,258		1,928,258
Other Retirement Contributions - Regular			-	91,600		91,600	91,600		91,600	63,502		63,502
Unemployment Compensation	280,987		280,987	(279,000)		(279,000)	1,987		1,987			
Workers Compensation	1,035,500		1,035,500	270,000		270,000	1,305,500		1,305,500	1,304,787		1,304,787
Health Benefits	5,627,665	15,082,678	20,710,343	(3,283,269)	(52,338)	(3,335,607)	2,344,396	15,030,340	17,374,736	2,082,627	14,477,527	16,560,154
Tuition Reimbursement	150,000		150,000	50,000		50,000	200,000		200,000	187,888		187,888
Other Employee Benefits			-			-			-			-
Total Unallocated Benefits	10,422,910	15,978,678	26,401,588	(2,907,669)	(30,684)	(2,938,353)	7,515,241	15,947,994	23,463,235	6,998,369	15,272,058	22,270,427
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										195,932		195,932
On-behalf TPAF Pension System Payments (Non-Budget)										3,933,299		3,933,299
On-behalf TPAF Post-Retirement Medical (Non-Budget)										4,916,773		4,916,773
On-behalf TPAF Social Security Payments (Non-Budget)										4,598,294		4,598,294
Total Undistributed Expenditures	56,207,215	28,101,276	84,308,491	960,152	6,576	966,728	57,167,367	28,107,852	85,275,219	68,369,956	27,065,505	95,435,461
Total Current Expenditures	59,442,298	76,874,075	136,316,373	908,952	2,965,716	3,874,668	60,351,250	79,839,791	140,191,041	71,353,991	77,502,286	148,856,277
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten			-			-			-			-
Grades 1-5		64,750	64,750		(12,958)	(12,958)		51,792	51,792		22,958	22,958
Grades 6-8		58,250	58,250		(43,818)	(43,818)		14,432	14,432		14,432	14,432
Grades 9-12		59,060	59,060		47,454	47,454		106,514	106,514		80,920	80,920
Undistributed Expenditures												
Bilingual			-			-			-			-
School Sponsored Athletics - Instruction			-			-			-			-
Learning and/or Language Disabilities			-			-			-			-
Support Serv. - Students - Special			-			-			-			-
Support Serv. - Instructional Staff			-	4,799		4,799	4,799		4,799	4,799		4,799
General Administration			-			-			-			-
Custodial Services			-			-			-			-
Central Services			-			-			-			-
Undist. Expend. - Instruction	53,000		53,000	(27,372)		(27,372)	25,628		25,628	22,726		22,726
Undist. Expend. - Instructional Staff			-			-			-			-
Undist. Expend. - School Administration		4,768	4,768					4,768	4,768		2,100	2,100
Security	2,000		2,000				2,000		2,000			
School Buses - Regular	170,000		170,000	(18,429)		(18,429)	151,571		151,571	94,333		94,333
Undist. Expend. - Custodial Services	153,950		153,950	(144,768)		(144,768)	9,182		9,182	9,182		9,182
Undist. Expend. - Admin Info Tech.	35,000		35,000	369,590		369,590	404,590		404,590	126,892		126,892
Total Equipment	413,950	186,828	600,778	183,820	(9,322)	174,498	597,770	177,506	775,276	257,932	120,410	378,342
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	250,000		250,000	154,531		154,531	404,531		404,531	280,210		280,210
Construction Services	1,944,539		1,944,539	(627,859)		(627,859)	1,316,680		1,316,680	1,256,616		1,256,616
Lease Purchase Agreement - Principal			-			-			-			-
Total Facilities Acquis. and Const. Services	2,194,539	-	2,194,539	(473,328)	-	(473,328)	1,721,211	-	1,721,211	1,536,826	-	1,536,826
Total Capital Outlay	2,608,489	186,828	2,795,317	(289,508)	(9,322)	(298,830)	2,318,981	177,506	2,496,487	1,794,758	120,410	1,915,168

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
CAPITAL OUTLAY (Continued)												
Special Schools												
Summer School - Instruction	\$ 55,000	\$ 268,651	\$ 323,651	-	\$ (30,900)	\$ (30,900)	\$ 55,000	\$ 237,751	\$ 292,751	\$ 43,719	\$ 155,764	\$ 199,483
Summer School - Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Schools	55,000	268,651	323,651	-	(30,900)	(30,900)	55,000	237,751	292,751	43,719	155,764	199,483
Transfer to Charter Schools	14,603,144	-	14,603,144	\$ 1,686,137	-	1,686,137	16,289,281	-	16,289,281	16,070,708	-	16,070,708
Local Contribution- Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	76,708,931	77,329,554	154,038,485	2,305,581	2,925,494	5,231,075	79,014,512	80,255,048	159,269,560	89,263,176	77,778,460	167,041,636
Excess (Deficiency) of Revenues												
Over/(Under) Expenditures	69,322,056	(77,329,554)	(8,007,498)	(2,305,581)	(2,925,494)	(5,231,075)	67,016,475	(80,255,048)	(13,238,573)	72,527,036	(77,778,460)	(5,251,424)
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		76,079,554	76,079,554	-	2,420,979	2,420,979		78,500,533	78,500,533		76,074,691	76,074,691
Transfer In - WSR Special Revenue Fund		1,250,000	1,250,000	-	504,515	504,515		1,754,515	1,754,515		1,703,769	1,703,769
Transfer Out - Capital Reserve - Transfer to Capital Projects	(3,000,000)		(3,000,000)	-	-	-	(3,000,000)		(3,000,000)			
Transfer Out - Special Revenue Fund-Preschool Program	(687,939)		(687,939)	-	-	-	(687,939)		(687,939)	(687,939)		(687,939)
Transfer Out - Contribution to School Based Budgets	(76,079,554)		(76,079,554)	(2,420,979)		(2,420,979)	(78,500,533)		(78,500,533)	(76,074,691)		(76,074,691)
Total Other Financing Sources (Uses)	(79,767,493)	77,329,554	(2,437,939)	(2,420,979)	2,925,494	504,515	(82,188,472)	80,255,048	(1,933,424)	(76,762,630)	77,778,460	1,015,830
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(10,445,437)	-	(10,445,437)	(4,726,560)	-	(4,726,560)	(15,171,997)	-	(15,171,997)	(4,235,594)	-	(4,235,594)
Fund Balance, Beginning of Year	29,796,511	-	29,796,511	-	-	-	29,796,511	-	29,796,511	29,796,511	-	29,796,511
Fund Balance, End of Year	\$ 19,351,074	\$ -	\$ 19,351,074	\$ (4,726,560)	\$ -	\$ (4,726,560)	\$ 14,624,514	\$ -	\$ 14,624,514	\$ 25,560,917	\$ -	\$ 25,560,917

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**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES					
Intergovernmental					
State	\$ 20,205,085	\$ 2,048,501	\$ 22,253,586	\$ 20,218,614	\$ (2,034,972)
Federal	4,172,513	2,909,497	7,082,010	6,489,191	(592,819)
Local Sources					
Miscellaneous	-	-	-	28,050	28,050
Total Revenues	<u>24,377,598</u>	<u>4,957,998</u>	<u>29,335,596</u>	<u>26,735,855</u>	<u>(2,599,741)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	1,251,067	(537,166)	713,901	544,994	168,907
Other Salaries for Instruction	28,160	97,871	126,031	125,535	496
Other Salaries		103,747	103,747	88,585	15,162
Purchased Professional/Educational Services		45,588	45,588	34,739	10,849
Purchased Professional & Technical Services		34,740	34,740	19,465	15,275
Tuition	1,655,849	24,724	1,680,573	1,640,347	40,226
Other Purchased Services	1,200	61,746	62,946	30,756	32,190
General Supplies	89,709	626,738	716,447	533,814	182,633
Textbooks	14,001	468	14,469	13,768	701
Other Objects	1,000	47,845	48,845	22,721	26,124
Total Instruction	<u>3,040,986</u>	<u>506,301</u>	<u>3,547,287</u>	<u>3,054,724</u>	<u>492,563</u>
Support Services					
Salaries of Teachers		499,248	499,248	470,454	28,794
Salaries of Supervisors of Instruction	143,901	1	143,902	143,901	1
Salaries of Principals/Asst Principals/Directors	136,144	-	136,144	134,644	1,500
Salaries of Other Professional Staff	845,801	1,219,228	2,065,029	1,978,587	86,442
Salaries of Secretarial and Clerical Asst.	245,081	90,902	335,983	331,838	4,145
Other Salaries for Instruction		-	-	-	-
Other Salaries	113,500	443,307	556,807	475,888	80,919
Salaries of Community Parent Involvement Spec.	83,202	32,722	115,924	115,924	-
Salaries of Master Teachers	401,682	49,000	450,682	444,606	6,076
Personal Services - Employee Benefits	566,331	357,170	923,501	872,963	50,538
Other Purchased Professional/Educational Services		201,404	201,404	154,814	46,590
Purchased Professional/Educational Services	17,985,158	86,835	18,071,993	16,971,722	1,100,271
Purchased Professional & Technical Services	81,751	(1,037)	80,714	12,351	68,363
Other Purchased Professional Services	28,000	17,546	45,546	34,529	11,017
Cleaning, Repair and Maintenance Services	15,000	(15,000)	-	-	-
Rentals		-	-	25,214	(25,214)
Travel	17,000	6,543	23,543	7,995	15,548
Other Purchased Services		228,108	228,108	134,114	93,994
Supplies and Materials	112,000	540,225	652,225	335,447	316,778
Other Objects	-	44,490	44,490	20,310	24,180
Total Support Services	<u>20,774,551</u>	<u>3,800,692</u>	<u>24,575,243</u>	<u>22,665,301</u>	<u>1,909,942</u>
Facilities Acquisition and Construction					
Construction Services		25,000	25,000	-	25,000
Instructional Equipment		-	-	-	-
Noninstructional Equipment		-	-	-	-
Total Facilities Acq. & Construction	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Transfer to Charter Schools					
	-	-	-	-	-
Total Expenditures	<u>23,815,537</u>	<u>4,331,993</u>	<u>28,147,530</u>	<u>25,720,025</u>	<u>2,427,505</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>562,061</u>	<u>626,005</u>	<u>1,188,066</u>	<u>1,015,830</u>	<u>(172,236)</u>
Other Financing Sources (Uses)					
Transfer from General Fund	687,939	-	687,939	687,939	-
Transfer Out - Contribution to School-Based Budgets	(1,250,000)	(626,005)	(1,876,005)	(1,703,769)	172,236
Total Other Financing Sources (Uses)	<u>(562,061)</u>	<u>(626,005)</u>	<u>(1,188,066)</u>	<u>(1,015,830)</u>	<u>172,236</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures And Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described below. Encumbrance accounting is also employed as an extension of formal budgetary integration of the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

The accounting records of the Special Revenue Fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The following presents a reconciliation of the General and Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule - General Fund and Special Revenue Fund to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 161,790,212	\$ 26,735,855
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2014-2015)	13,140,173	216,885
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2015-2016)	(13,257,306)	
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2016		(32,932)
Encumbrances, June 30, 2015, Net	<u>-</u>	<u>104,348</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 161,673,079</u>	<u>\$ 27,024,156</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 167,041,636	\$ 25,720,025
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for financial reporting purposes.		
Encumbrances, June 30, 2016		(32,932)
Encumbrances, June 30, 2015	<u>-</u>	<u>104,348</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 167,041,636</u>	<u>\$ 25,791,441</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Three Fiscal Years ***

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.22429%	0.22473%	0.22640%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 50,347,711</u>	<u>\$ 42,076,495</u>	<u>\$ 43,268,758</u>
District's Covered-Employee Payroll	<u>\$ 15,269,891</u>	<u>\$ 15,486,678</u>	<u>\$ 15,334,496</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	330%	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.92%	52.08%	48.72%

* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Three Fiscal Years**

	<u>2016</u>		<u>2015</u>		<u>2014</u>
Contractually Required Contribution	\$ 1,928,258	\$	1,854,834	\$	2,668,938
Contributions in Relation to the Contractually Required Contributions	<u>1,928,258</u>		<u>1,854,834</u>		<u>2,668,938</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	\$	<u>-</u>	\$	<u>-</u>
District's Covered- Employee Payroll	<u>\$ 15,269,891</u>	\$	<u>15,486,678</u>	\$	<u>15,334,496</u>
Contributions as a Percentage of Covered-Employee Payroll	12.63%		11.98%		17.40%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

**TEACHERS PENSION AND ANNUITY FUND
Last Three Fiscal Years ***

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.00%	0.00%	0.00%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>328,323,721</u>	<u>263,084,033</u>	<u>244,193,446</u>
Total	<u>\$ 328,323,721</u>	<u>\$ 263,084,033</u>	<u>\$ 244,193,446</u>
District's Covered-Employee Payroll	<u>\$ 51,321,721</u>	<u>\$ 51,237,742</u>	<u>\$ 49,491,395</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	28.71%	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PLANFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Change of Benefit Terms:

None.

Change of Assumptions:

Assumptions used in calculating the net pension liability and statutorily required employer contribution are presented in Note 5.

SCHOOL LEVEL SCHEDULES

(General Fund)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2016**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 13,161,653	\$ 187,335	\$ 13,348,988
Due from Other Funds	1,180,388	67,014	1,247,402
Receivables			
Intergovernmental	444,475		444,475
Other	239,473	-	239,473
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 15,025,989</u>	<u>\$ 254,349</u>	<u>\$ 15,280,338</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 1,316,771	\$ 228,515	\$ 1,545,286
Intergovernmental Accounts Payable - Other	202,202		202,202
Accrued Salaries and Wages	220,268	25,834	246,102
Due to Other Funds	105,067		105,067
Claims Payable	878,070	-	878,070
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,722,378</u>	<u>254,349</u>	<u>2,976,727</u>
Fund Balances			
Restricted			
Excess Surplus	1,389,646		1,389,646
Capital Reserve	4,000,000		4,000,000
Capital Reserve - Designated for Subsequent Years' Expenditures	7,000,000		7,000,000
Maintenance Reserve	3,000,000		3,000,000
Committed			
Insurance Recoveries	984,651		984,651
Assigned			
Year End Encumbrances	757,692		757,692
Designated for Subsequent Years' Expenditures	5,010,984		5,010,984
ARRA SEMI - Designated for Subsequent Year's Expenditures - 2017/2018	118,769		118,769
Unassigned	(9,958,131)	-	(9,958,131)
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>12,303,611</u>	<u>-</u>	<u>12,303,611</u>
Total Liabilities and Fund Balances	<u>\$ 15,025,989</u>	<u>\$ 254,349</u>	<u>\$ 15,280,338</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Districtwide

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 76,412,371		\$ 73,986,529	\$ 2,425,842
General Fund Reserve for Encumbrance at June 30, 2015	<u>2,088,162</u>		<u>2,088,162</u>	<u>-</u>
	<u>78,500,533</u>		<u>76,074,691</u>	<u>2,425,842</u>
Combined General Fund Contribution	<u>78,500,533</u>	97.81%	<u>76,074,691</u>	<u>2,425,842</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>1,746,515</u>		<u>1,696,037</u>	<u>46,976</u>
	<u>1,746,515</u>	2.18%	<u>1,696,037</u>	<u>50,478</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>8,000</u>		<u>7,732</u>	<u>268</u>
	<u>8,000</u>	0.01%	<u>7,732</u>	<u>268</u>
Restricted Federal Resources Total	<u>1,754,515</u>	2.19%	<u>1,703,769</u>	<u>50,746</u>
Totals	<u>\$ 80,255,048</u>	<u>100.00%</u>	<u>\$ 77,778,460</u>	<u>\$ 2,476,588</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Barlow School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,478,970		\$ 3,408,708	\$ 70,262
General Fund Reserve for Encumbrance at June 30, 2015	89,202		89,202	-
	<u>3,568,172</u>		<u>3,497,910</u>	<u>70,262</u>
Combined General Fund Contribution	<u>3,568,172</u>	95.64%	<u>3,497,910</u>	<u>70,262</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	161,740		158,555	3,185
	<u>161,740</u>	4.34%	<u>158,555</u>	<u>3,185</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	800		784	16
	<u>800</u>	0.02%	<u>784</u>	<u>16</u>
Restricted Federal Resources Total	<u>162,540</u>	4.36%	<u>159,339</u>	<u>3,201</u>
Totals	<u>\$ 3,730,712</u>	<u>100.00%</u>	<u>\$ 3,657,249</u>	<u>\$ 73,463</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Cedarbrook School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,818,033		\$ 5,664,008	\$ 154,025
General Fund Reserve for Encumbrance at June 30, 2015	155,993		155,993	-
	<u>5,974,026</u>		<u>5,820,001</u>	<u>154,025</u>
Combined General Fund Contribution	<u>5,974,026</u>	97.38%	<u>5,820,001</u>	<u>154,025</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	159,625		155,509	4,116
	<u>159,625</u>	2.60%	<u>155,509</u>	<u>4,116</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	800		779	21
	<u>800</u>	0.01%	<u>779</u>	<u>21</u>
Restricted Federal Resources Total	<u>160,425</u>	2.62%	<u>156,289</u>	<u>4,136</u>
Totals	<u>\$ 6,134,451</u>	100.00%	<u>\$ 5,976,290</u>	<u>\$ 158,161</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Clinton School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,914,616		\$ 3,841,468	\$ 73,148
General Fund Reserve for Encumbrance at June 30, 2015	<u>107,918</u>		<u>107,918</u>	<u>-</u>
	<u>4,022,534</u>		<u>3,949,386</u>	<u>73,148</u>
 Combined General Fund Contribution	 <u>4,022,534</u>	 97.59%	 <u>3,949,386</u>	 <u>73,148</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>98,420</u>		<u>96,630</u>	<u>1,790</u>
	<u>98,420</u>	2.39%	<u>96,630</u>	<u>1,790</u>
 Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	 <u>800</u>		 <u>785</u>	 <u>15</u>
	<u>800</u>	0.02%	<u>785</u>	<u>15</u>
 Restricted Federal Resources Total	 <u>99,220</u>	 2.41%	 <u>97,416</u>	 <u>1,804</u>
 Totals	 <u>\$ 4,121,754</u>	 100.00%	 <u>\$ 4,046,802</u>	 <u>\$ 74,952</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Frederic W. Cook School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,069,842		\$ 2,762,246	\$ 307,596
General Fund Reserve for Encumbrance at June 30, 2015	74,705		74,705	-
	<u>3,144,547</u>		<u>2,836,951</u>	<u>307,596</u>
 Combined General Fund Contribution	 <u>3,144,547</u>	 99.97%	 <u>2,836,951</u>	 <u>307,596</u>
 Restricted Federal Resources				
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	800		722	78
	<u>800</u>	0.03%	<u>722</u>	<u>78</u>
 Restricted Federal Resources Total	 <u>800</u>	 0.03%	 <u>722</u>	 <u>78</u>
 Totals	 <u>\$ 3,145,347</u>	 100.00%	 <u>\$ 2,837,673</u>	 <u>\$ 307,674</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Emerson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,815,934		\$ 4,759,962	\$ 55,972
General Fund Reserve for Encumbrance at June 30, 2015	131,951		131,951	-
	<u>4,947,885</u>		<u>4,891,913</u>	<u>55,972</u>
Combined General Fund Contribution	<u>4,947,885</u>	97.21%	<u>4,891,913</u>	<u>55,972</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	141,157		139,560	1,597
	<u>141,157</u>	2.77%	<u>139,560</u>	<u>1,597</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	800		791	9
	<u>800</u>	0.02%	<u>791</u>	<u>9</u>
Restricted Federal Resources Total	<u>141,957</u>	2.79%	<u>140,351</u>	<u>1,606</u>
Totals	<u>\$ 5,089,842</u>	100.00%	<u>\$ 5,032,264</u>	<u>\$ 57,578</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Evergreen School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,498,631		\$ 5,289,982	\$ 208,649
General Fund Reserve for Encumbrance at June 30, 2015	153,586		153,586	-
	<u>5,652,217</u>		<u>5,443,568</u>	<u>208,649</u>
Combined General Fund Contribution	<u>5,652,217</u>	97.00%	<u>5,443,568</u>	<u>208,649</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	174,061		167,636	6,425
	<u>174,061</u>	2.99%	<u>167,636</u>	<u>6,425</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	800		770	30
	<u>800</u>	0.01%	<u>770</u>	<u>30</u>
Restricted Federal Resources Total	<u>174,861</u>	3.00%	<u>168,406</u>	<u>6,455</u>
Totals	<u>\$ 5,827,078</u>	100.00%	<u>\$ 5,611,974</u>	<u>\$ 215,104</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Jefferson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,481,402		\$ 4,366,080	\$ 115,322
General Fund Reserve for Encumbrance at June 30, 2015	119,592		119,592	-
	<u>4,600,994</u>		<u>4,485,672</u>	<u>115,322</u>
Combined General Fund Contribution	<u>4,600,994</u>	96.75%	<u>4,485,672</u>	<u>115,322</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	153,680		149,828	3,852
	<u>153,680</u>	3.23%	<u>149,828</u>	<u>3,852</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	800		780	20
	<u>800</u>	0.02%	<u>780</u>	<u>20</u>
Restricted Federal Resources Total	<u>154,480</u>	3.25%	<u>150,608</u>	<u>3,872</u>
Totals	<u>\$ 4,755,474</u>	100.00%	<u>\$ 4,636,280</u>	<u>\$ 119,194</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Chas H. Stillman School

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
Resources				
General Fund Contribution	\$ 3,107,581		\$ 2,981,738	\$ 125,843
General Fund Reserve for Encumbrance at June 30, 2015	89,963		89,963	-
	<u>3,197,544</u>		<u>3,071,701</u>	<u>125,843</u>
 Combined General Fund Contribution	 <u>3,197,544</u>	 93.00%	 <u>3,071,701</u>	 <u>125,843</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>240,000</u>		<u>230,555</u>	<u>9,445</u>
	<u>240,000</u>	6.98%	<u>230,555</u>	<u>9,445</u>
 Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	 <u>800</u>		 <u>769</u>	 <u>31</u>
	<u>800</u>	0.02%	<u>769</u>	<u>31</u>
 Restricted Federal Resources Total	 <u>240,800</u>	 7.00%	 <u>231,323</u>	 <u>9,477</u>
 Totals	 <u>\$ 3,438,344</u>	 100.00%	 <u>\$ 3,303,024</u>	 <u>\$ 135,320</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Washington School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 6,416,903		\$ 6,148,052	\$ 268,851
General Fund Reserve for Encumbrance at June 30, 2015	<u>167,384</u>		<u>167,384</u>	<u>-</u>
	<u>6,584,287</u>		<u>6,315,436</u>	<u>268,851</u>
Combined General Fund Contribution	<u>6,584,287</u>	97.36%	<u>6,315,436</u>	<u>268,851</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>177,441</u>		<u>170,196</u>	<u>7,245</u>
	<u>177,441</u>	2.62%	<u>170,196</u>	<u>7,245</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>800</u>		<u>767</u>	<u>33</u>
	<u>800</u>	0.01%	<u>767</u>	<u>33</u>
Restricted Federal Resources Total	<u>178,241</u>	2.64%	<u>170,963</u>	<u>7,278</u>
Totals	<u>\$ 6,762,528</u>	<u>100.00%</u>	<u>\$ 6,486,399</u>	<u>\$ 276,129</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Woodland School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 2,913,982		\$ 2,853,601	\$ 60,381
General Fund Reserve for Encumbrance at June 30, 2015	<u>76,566</u>		<u>76,566</u>	<u>-</u>
	<u>2,990,548</u>		<u>2,930,167</u>	<u>60,381</u>
 Combined General Fund Contribution	 <u>2,990,548</u>	 97.26%	 <u>2,930,167</u>	 <u>60,381</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>83,544</u>		<u>81,857</u>	<u>1,687</u>
	<u>83,544</u>	2.72%	<u>81,857</u>	<u>1,687</u>
 Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>800</u>		<u>784</u>	<u>16</u>
	<u>800</u>	0.03%	<u>784</u>	<u>16</u>
 Restricted Federal Resources Total	 <u>84,344</u>	 2.74%	 <u>82,641</u>	 <u>1,703</u>
 Totals	 <u>\$ 3,074,892</u>	 <u>100.00%</u>	 <u>\$ 3,012,808</u>	 <u>\$ 62,084</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Hubbard School

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
Resources				
General Fund Contribution	\$ 4,847,919		\$ 4,736,461	\$ 111,458
General Fund Reserve for Encumbrance at June 30, 2015	<u>137,044</u>		<u>137,044</u>	<u>-</u>
	<u>4,984,963</u>		<u>4,873,505</u>	<u>111,458</u>
Combined General Fund Contribution	<u>4,984,963</u>	96.83%	<u>4,873,505</u>	<u>111,458</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>163,242</u>		<u>159,592</u>	<u>3,650</u>
	<u>163,242</u>	3.17%	<u>159,592</u>	<u>3,650</u>
Restricted Federal Resources Total	<u>163,242</u>	3.17%	<u>159,592</u>	<u>3,650</u>
Totals	<u>\$ 5,148,205</u>	<u>100.00%</u>	<u>\$ 5,033,097</u>	<u>\$ 115,108</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Maxson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,681,227		\$ 5,535,595	\$ 145,632
General Fund Reserve for Encumbrance at June 30, 2015	148,506		148,506	-
	<u>5,829,733</u>		<u>5,684,101</u>	<u>145,632</u>
Combined General Fund Contribution	<u>5,829,733</u>	97.34%	<u>5,684,101</u>	<u>145,632</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	159,506		155,521	3,985
	<u>159,506</u>	2.66%	<u>155,521</u>	<u>3,985</u>
Restricted Federal Resources Total	<u>159,506</u>	2.66%	<u>155,521</u>	<u>3,985</u>
Totals	<u>\$ 5,989,239</u>	100.00%	<u>\$ 5,839,622</u>	<u>\$ 149,617</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Plainfield High School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 16,668,363		\$ 16,163,106	\$ 505,257
General Fund Reserve for Encumbrance at June 30, 2015	485,647		485,647	-
	<u>17,154,010</u>		<u>16,648,753</u>	<u>505,257</u>
Combined General Fund Contribution	<u>17,154,010</u>	100.00%	<u>16,648,753</u>	<u>505,257</u>
Totals	<u>\$ 17,154,010</u>	<u>100.00%</u>	<u>\$ 16,648,753</u>	<u>\$ 505,257</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Barack Obama Academy for Academic and Civic Development

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 1,095,974		\$ 980,420	\$ 115,554
General Fund Reserve for Encumbrance at June 30, 2015	<u>29,257</u>		<u>29,257</u>	<u>-</u>
	<u>1,125,231</u>		<u>1,009,677</u>	<u>115,554</u>
Combined General Fund Contribution	<u>1,125,231</u>	97.06%	<u>1,009,677</u>	<u>115,554</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>34,099</u>		<u>30,597</u>	<u>3,502</u>
	<u>34,099</u>	2.94%	<u>30,597</u>	<u>3,502</u>
Restricted Federal Resources Total	<u>34,099</u>	2.94%	<u>30,597</u>	<u>3,502</u>
Totals	<u>\$ 1,159,330</u>	100.00%	<u>\$ 1,040,274</u>	<u>\$ 119,056</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Plainfield Academy for the Arts and Advanced Science

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,602,994		\$ 4,495,103	\$ 107,891
General Fund Reserve for Encumbrance at June 30, 2015	<u>120,848</u>		<u>120,848</u>	<u>-</u>
	<u>4,723,842</u>		<u>4,615,951</u>	<u>107,891</u>
Combined General Fund Contribution	<u>4,723,842</u>	100.00%	<u>4,615,951</u>	<u>107,891</u>
Totals	<u>\$ 4,723,842</u>	<u>100.00%</u>	<u>\$ 4,615,951</u>	<u>\$ 107,891</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 2,297,955	\$ 187,097	\$ 2,485,052	\$ 2,419,779	\$ 65,273
Grades 1 - 5	13,146,639	798,226	13,944,865	13,744,129	200,736
Grades 6 - 8	8,208,725	396,827	8,605,552	8,537,345	68,207
Grades 9 - 12	7,829,755	206,691	8,036,446	7,814,878	221,568
Total	31,483,074	1,588,841	33,071,915	32,516,131	555,784
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchase Professional Educational Services	-	-	-	-	-
Purchase Technical Services	-	-	-	-	-
Other Purchase Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Other Salaries for Instruction	562,915	24,600	587,515	537,706	49,809
Purchase Professional Educational Services	73,300	15,202	88,502	78,218	10,284
Purchased Technical Services	9,791	-	9,791	8,203	1,588
Other Purchased Services	342,340	294,681	637,021	604,959	32,062
General Supplies	1,122,575	539,866	1,662,441	1,562,681	99,760
Textbooks	328,240	(98,685)	229,555	198,883	30,672
Other Objects	82,664	21,113	103,777	92,553	11,224
Total	2,521,825	796,777	3,318,602	3,083,203	235,399
Total Regular Programs - Instruction	34,004,899	2,385,618	36,390,517	35,599,334	791,183
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	1,742,035	62,499	1,804,534	1,798,180	6,354
Other Salaries for Instruction	513,439	49,514	562,953	557,999	4,954
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,500	(2,999)	6,501	4,001	2,500
Textbooks	1,000	199	1,199	801	398
Other Objects	-	-	-	-	-
Total	2,265,974	109,213	2,375,187	2,360,981	14,206
Auditory Impairments					
Salaries of Teachers	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Behavioral Disabilities					
Salaries of Teachers	\$ 468,772	\$ 28,549	\$ 497,321	\$ 485,831	\$ 11,490
Other Salaries for Instruction	232,380	17,554	249,934	234,252	15,682
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	-	4,000	4,000	-
Textbooks	1,000	-	1,000	-	1,000
Total	<u>706,152</u>	<u>46,103</u>	<u>752,255</u>	<u>724,083</u>	<u>28,172</u>
Multiple Disabilities					
Salary of Teachers	303,664	3,110	306,774	306,243	531
Other Salary for Instructors	396,181	(12,778)	383,403	382,307	1,096
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>699,845</u>	<u>(9,668)</u>	<u>690,177</u>	<u>688,550</u>	<u>1,627</u>
Resource Room					
Salaries of Teachers	2,731,278	59,781	2,791,059	2,619,072	171,987
Other Salaries for Instruction	411,052	(61,902)	349,150	333,539	15,611
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	13,000	(5,000)	8,000	5,365	2,635
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	<u>3,156,330</u>	<u>(7,121)</u>	<u>3,149,209</u>	<u>2,957,976</u>	<u>191,233</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism					
Salaries of Teachers	119,839	3,303	123,142	122,426	716
Other Salaries for Instruction	58,386	5,611	63,997	63,864	133
Total	<u>178,225</u>	<u>8,914</u>	<u>187,139</u>	<u>186,290</u>	<u>849</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers	246,161	24,435	270,596	270,550	46
Other Salaries for Instruction	53,316	2,600	55,916	55,882	34
Total	<u>299,477</u>	<u>27,035</u>	<u>326,512</u>	<u>326,432</u>	<u>80</u>
Total Special Education - Instruction					
	<u>7,306,003</u>	<u>174,476</u>	<u>7,480,479</u>	<u>7,244,312</u>	<u>236,167</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Bilingual Education					
Salaries of Teachers	\$ 7,150,719	\$ 405,105	\$ 7,555,824	\$ 7,376,111	\$ 179,713
Other Salary for Instructors	235,829	13,411	249,240	200,217	49,023
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	2,000	-	2,000	-	2,000
General Supplies	30,500	(7,500)	23,000	12,275	10,725
Textbooks	4,000	-	4,000	-	4,000
Other Objects	-	-	-	-	-
Total	<u>7,423,048</u>	<u>411,016</u>	<u>7,834,064</u>	<u>7,588,603</u>	<u>245,461</u>
School Sponsored Cocurricular Activities					
Salaries	-	-	-	-	-
Purchased Services	17,099	(11,000)	6,099	2,532	3,567
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>17,099</u>	<u>(11,000)</u>	<u>6,099</u>	<u>2,532</u>	<u>3,567</u>
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	13,750	(11,750)	2,000	2,000	-
Supplies and Materials	5,000	-	5,000	-	5,000
Other Objects	-	-	-	-	-
Total	<u>18,750</u>	<u>(11,750)</u>	<u>7,000</u>	<u>2,000</u>	<u>5,000</u>
Other Instructional Programs					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	10,780	10,780	-	10,780
Other Purchased Services	3,000	-	3,000	-	3,000
Total	<u>3,000</u>	<u>10,780</u>	<u>13,780</u>	<u>-</u>	<u>13,780</u>
Total Instruction	<u>48,772,799</u>	<u>2,959,140</u>	<u>51,731,939</u>	<u>50,436,781</u>	<u>1,295,158</u>
Attendance and Social Work					
Salaries	832,249	73,458	905,707	902,737	2,970
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	1,000	(1,000)	-	-	-
Other Purchased Services	3,700	-	3,700	-	3,700
Supplies and Materials	1,470	-	1,470	-	1,470
Other Objects	-	-	-	-	-
Total	<u>838,419</u>	<u>72,458</u>	<u>910,877</u>	<u>902,737</u>	<u>8,140</u>
Health Services					
Salaries	1,130,482	(48,489)	1,081,993	1,077,927	4,066
Salaries of Social Service Coordinators	1,178,164	45,404	1,223,568	1,219,300	4,268
Purchased Professional and Technical Services	300	(300)	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	16,150	(3,865)	12,285	7,529	4,756
Other Objects	-	-	-	-	-
Total	<u>2,325,096</u>	<u>(7,250)</u>	<u>2,317,846</u>	<u>2,304,756</u>	<u>13,090</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Guidance					
Salaries of Other Professional Staff	\$ 1,208,682	\$ (16,211)	\$ 1,192,471	\$ 1,176,072	\$ 16,399
Salaries of Secretarial and Clerical	110,627	39,442	150,069	149,954	115
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,300	(839)	1,461	961	500
Supplies and Materials	4,100	5,700	9,800	4,741	5,059
Other Objects	-	-	-	-	-
Total	<u>1,325,709</u>	<u>28,092</u>	<u>1,353,801</u>	<u>1,331,728</u>	<u>22,073</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	233,848	(94,420)	139,428	139,328	100
Salaries of Other Professional Staff	1,561,954	124,061	1,686,015	1,530,506	155,509
Salaries of Secretarial & Clerical Assist.	45,000	(45,000)	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	48,326	(18,222)	30,104	24,374	5,730
Other Purch. Prof & Tech. Services	11,500	(7,300)	4,200	2,942	1,258
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,800	(883)	2,917	2,874	43
Other Objects	250	-	250	-	250
Total	<u>1,904,678</u>	<u>(41,764)</u>	<u>1,862,914</u>	<u>1,700,024</u>	<u>162,890</u>
Educational Media/School Library					
Salaries	827,164	(24,905)	802,259	796,557	5,702
Salaries of Technology Coordinators	88,979	8,321	97,300	96,512	788
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	19,000	2,999	21,999	5,963	16,036
Other Purchased Services	2,500	326	2,826	616	2,210
Supplies and Materials	67,026	(13,557)	53,469	45,631	7,838
Other Objects	3,000	11,589	14,589	14,458	131
Total	<u>1,007,669</u>	<u>(15,227)</u>	<u>992,442</u>	<u>959,737</u>	<u>32,705</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	2,651	(481)	2,170	2,170	-
Other Purchased Professional and Technical Services	15,000	(5,000)	10,000	6,607	3,393
Other Purchased Services	10,097	28,647	38,744	31,605	7,139
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>27,748</u>	<u>23,166</u>	<u>50,914</u>	<u>40,382</u>	<u>10,532</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,372,013	(92,610)	3,279,403	3,244,138	35,265
Salaries of Sect and Clerical Assistants	991,998	63,904	1,055,902	1,040,580	15,322
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	10,100	(5,963)	4,137	3,110	1,027
Other Purchased Services	48,550	23,629	72,179	58,240	13,939
Supplies and Materials	119,783	14,377	134,160	117,739	16,421
Other Objects	11,000	4,515	15,515	3,292	12,223
Total	<u>4,553,444</u>	<u>7,852</u>	<u>4,561,296</u>	<u>4,467,099</u>	<u>94,197</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
General Supplies	1,000	(1,000)	-	-	-
Total	1,000	(1,000)	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	138,835	(29,067)	109,768	86,984	22,784
Total	138,835	(29,067)	109,768	86,984	22,784
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	896,000	21,654	917,654	794,531	123,123
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	15,082,678	(52,338)	15,030,340	14,477,527	552,813
Total	15,978,678	(30,684)	15,947,994	15,272,058	675,936
Total Undistributed Expenditures	28,101,276	6,576	28,107,852	27,065,505	1,042,347
Total School Based Budget Current Expense	76,874,075	2,965,716	79,839,791	77,502,286	2,337,505
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	64,750	(12,958)	51,792	22,958	28,834
Equipment Grades 6-8	58,250	(43,818)	14,432	14,432	-
Equipment Grades 9-12	59,060	47,454	106,514	80,920	25,594
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	4,768	-	4,768	2,100	2,668
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	186,828	(9,322)	177,506	120,410	57,096
SPECIAL SCHOOLS					
Summer School - Instruction	268,651	(30,900)	237,751	155,764	81,987
Summer School - Support Services	-	-	-	-	-
Total Special Schools	268,651	(30,900)	237,751	155,764	81,987
TOTAL SCHOOL BASED EXPENDITURES	\$ 77,329,554	\$ 2,925,494	\$ 80,255,048	\$ 77,778,460	\$ 2,476,588

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 263,617	\$ 70,444	\$ 334,061	\$ 333,564	\$ 497
Grades 1 - 5	841,386	42,911	884,297	855,595	28,702
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	1,105,003	113,355	1,218,358	1,189,159	29,199
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	38,597	(7,915)	30,682	30,585	97
Purchase Professional Educational Services	-	2,283	2,283	2,283	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	101,150	(24,923)	76,227	75,900	327
Textbooks	15,000	6,438	21,438	17,548	3,890
Other Objects	-	1,675	1,675	1,675	-
Total	154,747	(22,442)	132,305	127,991	4,314
Total Regular Programs - Instruction	1,259,750	90,913	1,350,663	1,317,150	33,513
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	53,020	8,135	61,155	61,083	72
Other Salaries for Instruction	29,193	1,410	30,603	30,597	6
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	82,213	9,545	91,758	91,680	78
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 67,757	\$ 16,002	\$ 83,759	\$ 83,663	\$ 96
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	67,757	16,002	83,759	83,663	96
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	149,970	25,547	175,517	175,343	\$ 174
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Bilingual Education					
Salaries of Teachers	\$ 638,130	\$ 112,165	\$ 750,295	\$ 750,236	\$ 59
Other Salaries for Instruction	28,943	3,693	32,636	32,629	7
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>667,073</u>	<u>115,858</u>	<u>782,931</u>	<u>782,865</u>	<u>66</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,976,793</u>	<u>232,318</u>	<u>2,309,111</u>	<u>2,275,358</u>	<u>33,753</u>
Attendance and Social Work					
Salaries	51,854	(2,500)	49,354	49,287	67
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>51,854</u>	<u>(2,500)</u>	<u>49,354</u>	<u>49,287</u>	<u>67</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Health Services					
Salaries	\$ 55,107	\$ (10,304)	\$ 44,803	\$ 44,403	\$ 400
Salaries of Social Service Coordinators	98,725	1,125	99,850	99,821	29
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500	(500)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>154,332</u>	<u>(9,679)</u>	<u>144,653</u>	<u>144,224</u>	<u>429</u>
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	119,070	(16,375)	102,695	102,695	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>119,070</u>	<u>(16,375)</u>	<u>102,695</u>	<u>102,695</u>	<u>-</u>
Educational Media/School Library					
Salaries	42,364	2,600	44,964	44,479	485
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	500	11,589	12,089	12,088	1
Total	<u>42,864</u>	<u>14,189</u>	<u>57,053</u>	<u>56,567</u>	<u>486</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,000	26,000	28,000	27,300	700
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>26,000</u>	<u>28,000</u>	<u>27,300</u>	<u>700</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 156,778	\$ 1	156,779	\$ 156,778	\$ 1
Salaries of Sec't and Clerical Assistants	61,333	4,000	65,333	64,786	547
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	3,000	(2,063)	937	937	-
Other Purchased Services					
Supplies and Materials	1,000	(355)	645	613	32
Other Objects	1,000	3,515	4,515	2,491	2,024
Total	<u>223,111</u>	<u>5,098</u>	<u>228,209</u>	<u>225,605</u>	<u>2,604</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	3,000	(600)	2,400	2,400	-
Total	<u>3,000</u>	<u>(600)</u>	<u>2,400</u>	<u>2,400</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,000	8,410	70,410	70,140	270
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	739,844	(2,958)	736,886	703,673	33,213
Total	<u>801,844</u>	<u>5,452</u>	<u>807,296</u>	<u>773,813</u>	<u>33,483</u>
Total Undistributed Expenditures	<u>1,398,075</u>	<u>21,585</u>	<u>1,419,660</u>	<u>1,381,891</u>	<u>37,769</u>
Total School Based Budget Current Expense	<u>3,474,868</u>	<u>253,903</u>	<u>3,728,771</u>	<u>3,657,249</u>	<u>71,522</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	\$ 16,000	\$ (14,059)	\$ 1,941		\$ 1,941
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	<u>16,000</u>	<u>(14,059)</u>	<u>1,941</u>	<u>-</u>	<u>1,941</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services					
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barlow School	<u>\$ 3,490,868</u>	<u>\$ 239,844</u>	<u>\$ 3,730,712</u>	<u>\$ 3,657,249</u>	<u>\$ 73,463</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Cedarbrook School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 402,650	\$ 6,530	\$ 409,180	\$ 403,787	\$ 5,393
Grades 1 - 5	1,924,604	4,636	1,929,240	1,903,135	26,105
Grades 6 - 8	612,735	13,622	626,357	601,836	24,521
Grades 9 - 12	-	-	-	-	-
Total	<u>2,939,989</u>	<u>24,788</u>	<u>2,964,777</u>	<u>2,908,758</u>	<u>56,019</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction		-			-
Purchase Professional Educational Services		3,100	3,100	3,071	29
Purchased Technical Services					
Other Purchased Services	16,669	11,689	28,358	26,621	1,737
General Supplies	91,979	10,000	101,979	97,166	4,813
Textbooks	44,750	(20,596)	24,154	10,912	13,242
Other Objects	11,664	3,986	15,650	14,621	1,029
Total	<u>165,062</u>	<u>8,172</u>	<u>173,241</u>	<u>152,391</u>	<u>20,850</u>
Total Regular Programs - Instruction	<u>3,105,051</u>	<u>32,967</u>	<u>3,138,018</u>	<u>3,061,149</u>	<u>76,869</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Cedarbrook School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 248,007	\$ 1,410	\$ 249,417	\$ 249,404	\$ 13
Other Salaries for Instruction	143,459	(20,600)	122,859	122,813	46
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	391,466	(19,190)	372,276	372,217	59
Resource Room					
Salaries of Teachers	178,674	(880)	177,794	177,779	15
Other Salaries for Instruction	53,216	(13,700)	39,516	38,385	1,131
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	231,890	(14,580)	217,310	216,164	1,146
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	623,356	\$ (33,770)	589,586	588,381	1,205
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Cedarbrook School					
Bilingual Education					
Salaries of Teachers	\$ 352,191	21,700	\$ 373,891	\$ 373,879	\$ 12
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>352,191</u>	<u>21,700</u>	<u>373,891</u>	<u>373,879</u>	<u>12</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	17,099	(11,000)	6,099	2,532	3,567
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>17,099</u>	<u>(11,000)</u>	<u>6,099</u>	<u>2,532</u>	<u>3,567</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries		9,680	9,680		9,680
Other Purchased Services	3,000	-	3,000	-	3,000
Total	<u>3,000</u>	<u>9,680</u>	<u>12,680</u>	<u>-</u>	<u>12,680</u>
Total Instruction	<u>4,100,697</u>	<u>\$ 19,577</u>	<u>4,120,274</u>	<u>4,025,941</u>	<u>94,333</u>
Attendance and Social Work					
Salaries	47,000	8,870	55,870	55,164	706
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	700	-	700		700
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>47,700</u>	<u>8,870</u>	<u>56,570</u>	<u>55,164</u>	<u>1,406</u>
Health Services					
Salaries	95,100	(50,000)	45,100	44,866	234
Salaries of Social Service Coordinators	83,794	15,509	99,303	99,231	72
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>178,894</u>	<u>(34,491)</u>	<u>144,403</u>	<u>144,097</u>	<u>306</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 72,947	\$ 3,749	\$ 76,696	\$ 67,666	\$ 9,030
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>72,947</u>	<u>3,749</u>	<u>76,696</u>	<u>67,666</u>	<u>9,030</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	99,600	11,100	110,700	110,306	394
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	2,500	(1,100)	1,400	774	626
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>102,100</u>	<u>10,000</u>	<u>112,100</u>	<u>111,080</u>	<u>1,020</u>
Educational Media/School Library					
Salaries	50,000	(218)	49,782	49,691	91
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	2,000		2,000	290	1,710
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>52,000</u>	<u>(218)</u>	<u>51,782</u>	<u>49,981</u>	<u>1,801</u>
Instructional Staff Training Services					
Purchased Professional Educational Services		-			-
Other Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	276,592	1	276,593	276,592	1
Salaries of Sac't and Clerical Assistants	49,427	1,600	51,027	50,968	59
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	11,300	(5,600)	5,700	2,860	2,840
Supplies and Materials	16,000	8,405	24,405	20,731	3,674
Other Objects	-	-	-	-	-
Total	<u>353,319</u>	<u>4,406</u>	<u>357,725</u>	<u>351,151</u>	<u>6,574</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Cedarbrook School					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 14,239	3,116	\$ 17,355	17,355	\$ -
Total	<u>14,239</u>	<u>3,116</u>	<u>17,355</u>	<u>17,355</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance	66,000	200	66,200	\$ 66,154	46
Social Security	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	1,116,804	(8,808)	1,107,996	1,065,321	42,675
Health Benefits	-	-	-	-	-
Total	<u>1,182,804</u>	<u>(8,608)</u>	<u>1,174,196</u>	<u>1,131,475</u>	<u>42,721</u>
Total Undistributed Expenditures	<u>2,004,003</u>	<u>\$ (13,176)</u>	<u>1,990,827</u>	<u>1,927,969</u>	<u>62,858</u>
Total School Based Budget Current Expense	<u>6,104,700</u>	<u>6,401</u>	<u>6,111,101</u>	<u>5,953,910</u>	<u>157,191</u>
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	-	-	-	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and /or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction	-	23,350	23,350	22,380	970
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>23,350</u>	<u>23,350</u>	<u>22,380</u>	<u>970</u>
Total Cedarbrook School	<u>\$ 6,104,700</u>	<u>\$ 29,751</u>	<u>\$ 6,134,451</u>	<u>\$ 5,976,290</u>	<u>\$ 158,161</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Clinton School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 246,730	\$ 21,038	\$ 267,768.00	\$ 267,731	\$ 37
Grades 1 - 5	994,479	100,579	1,095,058	1,091,932	3,126
Grades 6 - 8	209,277	7,781	217,058	215,672	1,386
Grades 9 - 12	-	-	-	-	-
Total	<u>1,450,486</u>	<u>129,398</u>	<u>1,579,884</u>	<u>1,575,335</u>	<u>4,549</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	12,062	300	12,362	11,668	694
Purchase Professional Educational Services	7,000	(4,755)	2,245	2,245	-
Purchased Technical Services			-		
Other Purchased Services	24,766	(245)	24,521	18,690	5,831
General Supplies	47,927	26,617	74,544	69,491	5,053
Textbooks	8,000	(1,884)	6,116	6,047	69
Other Objects	6,000	(172)	5,828	5,815	13
Total	<u>105,755</u>	<u>19,861</u>	<u>125,616</u>	<u>113,956</u>	<u>11,660</u>
Total Regular Programs - Instruction	<u>1,556,241</u>	<u>149,259</u>	<u>1,705,500</u>	<u>1,689,291</u>	<u>16,209</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Clinton School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		\$ 1,500	\$ 1,500	\$ 1,000	\$ 500
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	-	1,500	1,500	1,000	500
Resource Room					
Salaries of Teachers	148,911	(55,176)	93,735	93,150	585
Other Salaries for Instruction	77,439	\$ (7,463)	69,976	69,030	946
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	226,350	(62,639)	163,711	162,180	1,531
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers	246,161	24,435	270,596	270,550	46
Other Salaries for Instruction	53,316	2,600	55,916	55,882	34
Total	299,477	27,035	326,512	326,432	80
Total Special Education - Instruction	525,827	(34,104)	491,723	489,612	2,111
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Clinton School					
Bilingual Education					
Salaries of Teachers	\$ 462,520	\$ 33,763	\$ 496,283	\$ 496,189	\$ 94
Other Salaries for Instruction	29,193	1,405	30,598	30,597	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>491,713</u>	<u>35,168</u>	<u>526,881</u>	<u>526,786</u>	<u>95</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services	2,000		2,000	2,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries		1,100	1,100		1,100
Other Purchased Services					
Total	<u>-</u>	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Instruction	<u>2,575,781</u>	<u>151,423</u>	<u>2,727,204</u>	<u>2,707,689</u>	<u>19,515</u>
Attendance and Social Work					
Salaries	51,154	18,600	69,754	69,703	51
Salaries of Drop-Out Prevention Officers/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>51,154</u>	<u>18,600</u>	<u>69,754</u>	<u>69,703</u>	<u>51</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators	96,750	8,310	105,060	105,051	9
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>96,750</u>	<u>8,310</u>	<u>105,060</u>	<u>105,051</u>	<u>9</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	\$ 167,737	\$ 12,600	\$ 180,337	\$ 180,309	\$ 28
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	4,826	(4,810)	16	16	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	172,563	7,790	180,353	180,325	28
Educational Media/School Library					
Salaries	28,378	(18,305)	10,073	7,322	2,751
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,900	(2,900)	-	-	-
Other Objects	-	-	-	-	-
Total	31,278	(21,205)	10,073	7,322	2,751
Instructional Staff Training Services					
Purchased Professional Educational Services	2,651	(481)	2,170	2,170	-
Other Purchased Professional and Technical Services					
Other Purchased Services	1,597	(1,043)	554	74	480
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	4,248	(1,524)	2,724	2,244	480
Support Service - School Administration					
Salaries of Principals/Assistant Principals	127,814	1	127,815	127,814	1
Salaries of Sec't and Clerical Assistants	64,850	3,500	68,350	67,649	701
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,333	(20)	3,313	3,166	147
Other Objects	-	-	-	-	-
Total	195,997	3,481	199,478	198,629	849

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	\$ (1,180)	\$ 3,820	\$ 3,820	-
Total	5,000	(1,180)	3,820	3,820	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	81,000	5,000	86,000	63,317	\$ 22,683
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	766,825	(29,537)	737,288	708,702	28,586
Total	847,825	(24,537)	823,288	772,019	51,269
Total Undistributed Expenditures	1,404,815	(10,265)	1,394,550	1,339,113	55,437
Total School Based Budget Current Expense	3,980,596	141,158	4,121,754	4,046,802	74,952
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Clinton School	\$ 3,980,596	\$ 141,158	\$ 4,121,754	\$ 4,046,802	\$ 74,952

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 124,293	\$ (269)	\$ 124,024	\$ 123,888	\$ 136
Grades 1 - 5	901,607	40,784	942,391	920,148	22,243
Grades 6 - 8	188,178	2,000	190,178	190,054	124
Grades 9 - 12	-	-	-	-	-
Total	1,214,078	42,515	1,256,593	1,234,090	22,503
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction			-		-
Purchase Professional Educational Services		1,600	1,600	1,597	3
Purchased Technical Services			-		-
Other Purchased Services			-		-
General Supplies	40,000	(1,987)	38,013	36,898	1,115
Textbooks			-		-
Other Objects	4,000	(525)	3,475	1,088	2,387
Total	44,000	(912)	43,088	39,583	3,505
Total Regular Programs - Instruction	1,258,078	41,603	1,299,681	1,273,673	26,008
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Visually Impairments					
Other Salaries for Instruction					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 272,829	\$ 5,940	\$ 278,769	\$ 243,925	\$ 34,844
Other Salaries for Instruction	58,136	4,429	62,565	62,547	18
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	330,965	10,369	341,334	306,472	34,862
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	330,965	10,369	341,334	306,472	\$ 34,862
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Bilingual Education					
Salaries of Teachers	\$ 99,475	\$ (1,700)	\$ 97,775	\$ 37,039	\$ 60,736
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		-
Textbooks			-		-
Other Objects			-		-
Total	<u>99,475</u>	<u>(1,700)</u>	<u>97,775</u>	<u>37,039</u>	<u>60,736</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services			-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,588,518</u>	<u>50,272</u>	<u>1,738,790</u>	<u>1,617,184</u>	<u>121,606</u>
Attendance and Social Work					
Salaries	42,677	7,010	49,687	49,680	7
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>42,677</u>	<u>7,010</u>	<u>49,687</u>	<u>49,680</u>	<u>7</u>
Health Services					
Salaries	97,250	5,900	103,150	103,066	84
Salaries of Social Service Coordinators	56,757	(800)	55,957	55,869	88
Purchased Professional and Technical Services	300	(300)			
Other Purchased Services			-		-
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	<u>154,307</u>	<u>4,800</u>	<u>159,107</u>	<u>158,935</u>	<u>172</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	\$ 300	\$ 261	\$ 561	\$ 561	-
Supplies and Materials	300	(300)	-	-	-
Other Objects	-	-	-	-	-
Total	600	(39)	561	561	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	138,242	96,141	234,383	94,665	\$ 139,718
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	138,242	96,141	234,383	94,665	139,718
Educational Media/School Library					
Salaries	49,270	(800)	48,470	48,298	172
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	(763)	2,237	2,062	175
Other Objects	-	-	-	-	-
Total	52,270	(1,563)	50,707	50,360	347
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		390	390	390	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	390	390	390	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	150,274		150,274	150,274	-
Salaries of Sec't and Clerical Assistants	53,139	8,118	61,257	61,155	102
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	4,000	27,547	31,547	28,383	3,164
Supplies and Materials	12,750	10,650	23,400	22,643	757
Other Objects	-	-	-	-	-
Total	220,163	46,315	266,478	262,455	4,023

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	\$ 1,586	\$ 6,586	\$ 6,586	-
Total	5,000	1,586	6,586	6,586	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	59,000	10,000	69,000	55,990	\$ 13,010
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	556,394	8,650	565,044	536,253	28,791
Total	615,394	18,650	634,044	592,243	41,801
Total Undistributed Expenditures	1,228,653	173,290	1,401,943	1,215,875	186,068
Total School Based Budget Current Expense	2,917,171	223,562	3,140,733	2,833,059	307,674
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction		4,614	4,614	4,614	
Summer School - Support Services		-	-	-	
Total Special Schools		4,614	4,614	4,614	
Total Frederic W. Cook School	\$ 2,917,171	\$ 228,176	\$ 3,145,347	\$ 2,837,673	\$ 307,674

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 275,179	\$ 56,847	\$ 332,026	\$ 331,891	\$ 135
Grades 1 - 5	1,526,509	247,254	1,773,763	1,770,536	3,227
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,801,688</u>	<u>304,101</u>	<u>2,105,789</u>	<u>2,102,427</u>	<u>3,362</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	-	24,396	24,396	24,346	50
Purchase Professional Educational Services	5,000	174	5,174	4,802	372
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	16,000	7,000	23,000	20,706	2,294
General Supplies	80,000	2,554	82,554	79,768	2,786
Textbooks	-	-	-	-	-
Other Objects	10,000	2,100	12,100	11,964	136
Total	<u>111,000</u>	<u>36,224</u>	<u>147,224</u>	<u>141,586</u>	<u>5,638</u>
Total Regular Programs - Instruction	<u>1,912,688</u>	<u>340,325</u>	<u>2,253,013</u>	<u>2,244,013</u>	<u>9,000</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	294,389	62,920	357,309	357,296	13
Other Salaries for Instruction	102,112	23,808	125,920	125,826	94
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>396,501</u>	<u>86,728</u>	<u>483,229</u>	<u>483,122</u>	<u>107</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 95,600	\$ (1,735)	\$ 93,865	\$ 93,815	\$ 50
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	95,600	(1,735)	93,865	93,815	50
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	492,101	\$ 84,993	577,094	576,937	157
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Bilingual Education					
Salaries of Teachers	\$ 398,879	\$ 15,616	\$ 414,495	\$ 414,436	\$ 59
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>398,879</u>	<u>15,616</u>	<u>414,495</u>	<u>414,436</u>	<u>59</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,803,668</u>	<u>440,934</u>	<u>3,244,602</u>	<u>3,235,386</u>	<u>9,216</u>
Attendance and Social Work					
Salaries	59,922	5,002	64,924	64,880	44
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>59,922</u>	<u>5,002</u>	<u>64,924</u>	<u>64,880</u>	<u>44</u>
Health Services					
Salaries	96,250	(1,824)	94,426	94,340	86
Salaries of Social Service Coordinators		46,600	46,600	46,570	30
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>96,250</u>	<u>44,776</u>	<u>141,026</u>	<u>140,910</u>	<u>116</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 96,250	\$ (45,714)	\$ 50,536	\$ 50,437	\$ 99
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	96,250	(45,714)	50,536	50,437	99
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	160,536	\$ (32,200)	128,336	128,050	286
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	160,536	(32,200)	128,336	128,050	286
Educational Media/School Library					
Salaries	97,250	(1,841)	95,409	95,390	19
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services		326	326	326	-
Supplies and Materials	5,000	(4,675)	325	325	-
Other Objects					
Total	102,250	(6,190)	96,060	96,041	19
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	271,445	1	271,446	271,445	1
Salaries of Sec't and Clerical Assistants	52,639	4,704	57,343	57,218	125
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	27,250	2,682	29,932	25,856	4,076
Supplies and Materials	20,000	(7,500)	12,500	11,271	1,229
Other Objects					
Total	371,334	(113)	371,221	365,790	5,431

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Custodial Services					
Salaries					
Supplies and Materials					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		-			-
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 10,000	\$ 3,893	\$ 13,893	\$ 13,869	\$ 24
Total	<u>10,000</u>	<u>3,893</u>	<u>13,893</u>	<u>13,869</u>	<u>24</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	67,000	(5,000)	62,000	62,000	-
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	921,760	(4,516)	917,244	874,901	42,343
Total	<u>988,760</u>	<u>(9,516)</u>	<u>979,244</u>	<u>936,901</u>	<u>42,343</u>
Total Undistributed Expenditures	<u>1,885,302</u>	<u>(40,062)</u>	<u>1,845,240</u>	<u>1,796,878</u>	<u>48,362</u>
Total School Based Budget Current Expense	<u>4,688,970</u>	<u>400,872</u>	<u>5,089,842</u>	<u>5,032,264</u>	<u>57,578</u>
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction	39,900	(39,900)	-	-	-
Summer School - Support Services					
Total Special Schools	<u>39,900</u>	<u>(39,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Emerson School	<u>\$ 4,728,870</u>	<u>\$ 360,972</u>	<u>\$ 5,089,842</u>	<u>\$ 5,032,264</u>	<u>\$ 57,578</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 293,587	\$ 41,980	\$ 335,567	\$ 307,492	\$ 28,075
Grades 1 - 5	1,683,581	18,992	1,702,573	1,688,025	14,548
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,977,168</u>	<u>60,972</u>	<u>2,038,140</u>	<u>1,995,517</u>	<u>42,623</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	57,886	2,620	60,506	60,091	415
Purchase Professional Educational Services	10,300		10,300	2,969	7,331
Purchased Technical Services					-
Other Purchased Services	30,000		30,000	27,637	2,363
General Supplies	50,000	17,531	67,531	66,817	714
Textbooks	50,000		50,000	48,438	1,562
Other Objects	8,000	5,000	13,000	12,140	860
Total	<u>206,186</u>	<u>25,151</u>	<u>231,337</u>	<u>218,092</u>	<u>13,245</u>
Total Regular Programs - Instruction	<u>2,183,354</u>	<u>86,123</u>	<u>2,269,477</u>	<u>2,213,609</u>	<u>55,868</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Evergreen School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 58,286	\$ (4,636)	\$ 53,650	\$ 52,803	\$ 847
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	58,286	(4,636)	53,650	52,803	847
Resource Room					
Salaries of Teachers	148,370	21,040	169,410	168,084	1,326
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000		3,000	365	2,635
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	151,370	21,040	172,410	168,449	3,961
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	209,656	16,404	226,060	221,252	4,808
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Evergreen School					
Bilingual Education					
Salaries of Teachers	\$ 1,016,731	\$ 18,400	\$ 1,035,131	\$ 997,581	\$ 37,550
Other Salaries for Instruction	81,066		81,066	32,680	48,386
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	2,000		2,000		2,000
General Supplies	10,000		10,000	9,697	303
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,109,797</u>	<u>18,400</u>	<u>1,128,197</u>	<u>1,039,958</u>	<u>88,239</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,502,807</u>	<u>120,927</u>	<u>3,623,734</u>	<u>3,474,819</u>	<u>148,915</u>
Attendance and Social Work					
Salaries	66,858	(20,880)	45,978	45,136	842
Salaries of Drop-Out Prevention Officer/Coordinators				-	-
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>66,858</u>	<u>(20,880)</u>	<u>45,978</u>	<u>45,136</u>	<u>842</u>
Health Services					
Salaries	97,405	(1,855)	95,550	95,542	8
Salaries of Social Service Coordinators	95,100	(1,200)	93,900	93,540	360
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>192,505</u>	<u>(3,055)</u>	<u>189,450</u>	<u>189,082</u>	<u>368</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 99,825	\$ (1,599)	\$ 98,226	\$ 98,181	\$ 45
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>99,825</u>	<u>(1,599)</u>	<u>98,226</u>	<u>98,181</u>	<u>45</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	231,191	11,800	242,991	242,913	78
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	5,000		5,000	3,500	1,500
Other Purch. Prof & Tech. Services	4,000		4,000	2,762	1,238
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>240,191</u>	<u>11,800</u>	<u>251,991</u>	<u>249,175</u>	<u>2,816</u>
Educational Media/School Library					
Salaries	99,975	(1,875)	98,100	98,014	86
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	3,000		3,000		3,000
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>102,975</u>	<u>(1,875)</u>	<u>101,100</u>	<u>98,014</u>	<u>3,086</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	264,176	2,948	267,124	267,124	-
Salaries of Sec't and Clerical Assistants	53,339	17,900	71,239	71,050	189
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	3,000	(1,000)	2,000	1,141	859
Supplies and Materials					
Other Objects	3,000	1,000	4,000	956	3,044
Total	<u>323,515</u>	<u>20,848</u>	<u>344,363</u>	<u>340,271</u>	<u>4,092</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Evergreen School					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 10,000	\$ (5,000)	\$ 5,000	\$ 3,740	\$ 1,260
Total	10,000	(5,000)	5,000	3,740	1,260
Unallocated Employee Benefits					
Group Insurance					
Social Security	59,000	10,000	69,000	66,922	2,078
Unemployment Compensation		-			-
Workmen's Compensation	1,283,794	(196,552)	1,087,242	1,037,183	50,059
Health Benefits	1,342,794	(186,552)	1,156,242	1,104,105	52,137
Total	1,342,794	(186,552)	1,156,242	1,104,105	52,137
Total Undistributed Expenditures	2,378,663	(186,313)	2,192,350	2,127,704	64,646
Total School Based Budget Current Expense	5,881,470	(65,386)	5,816,084	5,602,523	213,561
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	25,000	(14,874)	10,126	8,583	1,543
Equipment Grades 6 -8					
Equipment Grades 9 -12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	25,000	(14,874)	10,126	8,583	1,543
SPECIAL SCHOOLS					
Summer School - Instruction		868	868	868	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	868	868	868	-
Total Evergreen School	\$ 5,906,470	\$ (79,392)	\$ 5,827,078	\$ 5,611,974	\$ 215,104

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 244,516	\$ (87,266)	\$ 157,250	\$ 156,066	\$ 1,184
Grades 1 - 5	1,244,204	146,896	1,391,100	1,372,251	18,849
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,488,720</u>	<u>59,630</u>	<u>1,548,350</u>	<u>1,528,317</u>	<u>20,033</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	12,062	1,200	13,262	12,642	620
Purchase Professional Educational Services		2,500	2,500	2,406	94
Purchased Technical Services					
Other Purchased Services	20,000	5,000	25,000	20,700	4,300
General Supplies	65,000		65,000	62,420	2,580
Textbooks	20,000	(18,000)	2,000	1,029	971
Other Objects	2,000	-	2,000	-	2,000
Total	<u>119,062</u>	<u>(9,300)</u>	<u>109,762</u>	<u>99,197</u>	<u>10,565</u>
Total Regular Programs - Instruction	<u>1,607,782</u>	<u>50,330</u>	<u>1,658,112</u>	<u>1,627,514</u>	<u>30,598</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	272,354	(35,409)	236,945	235,343	1,602
Other Salaries for Instruction	58,761	7,546	66,307	66,225	82
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>331,115</u>	<u>(27,863)</u>	<u>303,252</u>	<u>301,568</u>	<u>1,684</u>
Auditory Impairments					
Salaries of Teachers	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction			-		-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 97,000	\$ 656	\$ 97,656	\$ 97,622	\$ 34
Other Salaries for Instruction	29,443	3,320	32,763	32,758	5
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	126,443	3,976	130,419	130,380	39
Autism					
Salaries of Teachers					
Other Salaries for Instruction	29,193	2,600	31,793	31,665	128
Total	29,193	2,600	31,793	31,665	128
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	486,751	(21,287)	465,464	463,613	1,851
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 872,902	\$ 8,600	\$ 881,502	\$ 878,068	\$ 3,434
Other Salaries for Instruction	67,684	3,800	71,484	70,940	544
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>940,586</u>	<u>12,400</u>	<u>952,986</u>	<u>949,008</u>	<u>3,978</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,035,119</u>	<u>41,443</u>	<u>3,076,562</u>	<u>3,040,135</u>	<u>36,427</u>
Attendance and Social Work					
Salaries	59,222	5,041	64,263	64,197	66
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services			-		-
Other Purchased Services	3,000		3,000		3,000
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>62,222</u>	<u>5,041</u>	<u>67,263</u>	<u>64,197</u>	<u>3,066</u>
Health Services					
Salaries	77,854	8,700	86,554	86,401	153
Salaries of Social Service Coordinators	32,228	49,400	81,628	81,610	18
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000	1,649	3,351
Other Objects	-	-	-	-	-
Total	<u>115,082</u>	<u>58,100</u>	<u>173,182</u>	<u>169,660</u>	<u>3,522</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 97,100	\$ 232	\$ 97,332	\$ 97,256	\$ 76
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000		2,000	1,534	466
Other Objects	-	-	-	-	-
Total	<u>99,100</u>	<u>232</u>	<u>99,332</u>	<u>98,790</u>	<u>542</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	30,578	2,800	33,378	32,434	944
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	2,000	(500)	1,500	1,478	22
Other Objects	-	-	-	-	-
Total	<u>32,578</u>	<u>2,300</u>	<u>34,878</u>	<u>33,912</u>	<u>966</u>
Educational Media/School Library					
Salaries	28,378	(20,573)	7,805	7,322	483
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000	(2,000)	-	-	-
Other Purchased Services					
Supplies and Materials					
Other Objects	2,500	-	2,500	2,370	130
Total	<u>32,878</u>	<u>(22,573)</u>	<u>10,305</u>	<u>9,692</u>	<u>613</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	15,000	(5,000)	10,000	6,607	3,393
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>15,000</u>	<u>(5,000)</u>	<u>10,000</u>	<u>6,607</u>	<u>3,393</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	189,934	9,866	199,800	199,393	407
Salaries of Sec't and Clerical Assistants	52,639	(10,580)	42,059	36,162	5,897
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000		2,000	675	1,325
Other Objects	2,000	-	2,000	105	1,895
Total	<u>246,573</u>	<u>(714)</u>	<u>245,859</u>	<u>236,335</u>	<u>9,524</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 10,000	-	\$ 10,000	\$ 5,890	\$ 4,110
Total	10,000	-	10,000	5,890	4,110
Unallocated Employee Benefits					
Group Insurance					
Social Security	59,000		59,000	52,249	6,751
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	965,876	\$ (56,968)	908,908	876,978	31,930
Total	1,024,876	(56,968)	967,908	929,227	38,681
Total Undistributed Expenditures	1,638,309	(19,582)	1,618,727	1,554,310	64,417
Total School Based Budget Current Expense	4,673,428	21,861	4,695,289	4,594,445	100,844
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	6,750	18,000	24,750	6,400	18,350
Equipment Grades 6 -8					
Equipment Grades 9 12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					-
Undistributed Expenditures - Support Services - Students - Regular					-
Undistributed Expenditures - Operation of Plant Services					-
Total Capital Outlay	6,750	18,000	24,750	6,400	18,350
SPECIAL SCHOOLS					
Summer School - Instruction		35,435	35,435	35,435	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	35,435	35,435	35,435	-
Total Jefferson School	\$ 4,680,178	\$ 75,296	\$ 4,755,474	\$ 4,636,280	\$ 119,194

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Charles H. Stillman School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 95,050	\$ 32,386	\$ 127,436	\$ 107,446	\$ 19,990
Grades 1 - 5	663,740	152,868	816,608	805,921	10,687
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>758,790</u>	<u>185,254</u>	<u>944,044</u>	<u>913,367</u>	<u>30,677</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	24,123	(11,308)	12,815	12,158	657
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	15,000	8,028	23,028	20,777	2,251
General Supplies	30,000	(8,873)	21,127	21,127	-
Textbooks	7,000	(404)	6,596	3,357	3,239
Other Objects	1,000	9,972	10,972	10,276	696
Total	<u>77,123</u>	<u>(2,585)</u>	<u>74,538</u>	<u>67,695</u>	<u>6,843</u>
Total Regular Programs - Instruction	<u>835,913</u>	<u>182,669</u>	<u>1,018,582</u>	<u>981,062</u>	<u>37,520</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	137,054	12,150	149,204	149,194	10
Other Salaries for Instruction	53,316	6,264	59,580	57,190	2,390
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>190,370</u>	<u>18,414</u>	<u>208,784</u>	<u>206,384</u>	<u>2,400</u>
Auditory Impairments					
Salaries of Teachers	-	-	-	-	-
Purchased Professional-Educational Services					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Charles H Stillman School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 95,350	\$ (1,150)	\$ 94,200	\$ 93,703	\$ 497
Other Salaries for Instruction			-		
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	95,350	(1,150)	94,200	93,703	497
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	285,720	17,264	302,984	300,087	2,897
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 775,725	\$ (104,559)	\$ 671,166	\$ 610,700	\$ 60,466
Other Salaries for Instruction	28,943	4,513	33,456	33,371	85
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>804,668</u>	<u>(100,046)</u>	<u>704,622</u>	<u>644,071</u>	<u>60,551</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,926,301</u>	<u>99,887</u>	<u>2,026,188</u>	<u>1,925,220</u>	<u>100,968</u>
Attendance and Social Work					
Salaries	51,154	12,200	63,354	63,274	80
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>51,154</u>	<u>12,200</u>	<u>63,354</u>	<u>63,274</u>	<u>80</u>
Health Services					
Salaries	95,350	(1,300)	94,050	93,973	77
Salaries of Social Service Coordinators	56,757	1,716	58,473	58,450	23
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	6,600	(365)	6,235	4,977	1,258
Other Objects	-	-	-	-	-
Total	<u>158,707</u>	<u>51</u>	<u>158,758</u>	<u>157,400</u>	<u>1,358</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Charles H Stillman School					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	\$ 61,156	\$ 7,000	\$ 68,156	\$ 67,893	\$ 263
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	15,000	(9,211)	5,789	5,649	140
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	76,156	(2,211)	73,945	73,542	403
Educational Media/School Library					
Salaries	42,364	6,930	49,294	48,814	480
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000	399	1,399	1,399	-
Other Purchased Services					
Supplies and Materials	10,000	(7,319)	2,681	1,306	1,375
Other Objects	-	-	-	-	-
Total	53,364	10	53,374	51,519	1,855
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	155,278	1	155,279	155,278	1
Salaries of Sect and Clerical Assistants	52,639	4,898	57,537	57,506	31
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000	26,117	31,117	30,853	264
Other Objects	-	-	-	-	-
Total	212,917	31,016	243,933	243,637	296

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 10,000	\$ (7,717)	\$ 2,283	\$ 2,075	\$ 208
Total	10,000	(7,717)	2,283	2,075	208
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	27,000	10,000	37,000	31,794	5,206
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	666,185	105,349	771,534	746,588	24,946
Total	693,185	115,349	808,534	778,382	30,152
Total Undistributed Expenditures	1,255,483	148,698	1,404,181	1,369,829	34,352
Total School Based Budget Current Expense	3,181,784	248,585	3,430,369	3,295,049	135,320
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	10,000	(2,025)	7,975	7,975	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and /or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	10,000	(2,025)	7,975	7,975	-
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Charles H Stillman School	\$ 3,191,784	\$ 246,560	\$ 3,438,344	\$ 3,303,024	\$ 135,320

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Washington School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 238,515	\$ 22,775	\$ 261,290	\$ 259,168	\$ 2,122
Grades 1 - 5	2,242,513	19,884	2,262,397	2,189,171	73,226
Grades 6 - 8	67,757	13,700	81,457	80,994	463
Grades 9 - 12	-	-	-	-	-
Total	<u>2,548,785</u>	<u>56,359</u>	<u>2,605,144</u>	<u>2,529,333</u>	<u>75,811</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	125,810	2,400	128,210	127,040	1,170
Purchase Professional Educational Services		3,200	3,200	3,151	49
Purchased Technical Services					
Other Purchased Services	5,000	(5,000)	-	-	-
General Supplies	131,000	45,567	176,567	141,401	35,166
Textbooks	55,000	(55,000)	-	-	-
Other Objects	6,500	(2,252)	4,248	4,105	143
Total	<u>323,310</u>	<u>(11,085)</u>	<u>312,225</u>	<u>275,697</u>	<u>36,528</u>
Total Regular Programs - Instruction	<u>2,872,095</u>	<u>45,274</u>	<u>2,917,369</u>	<u>2,805,030</u>	<u>112,339</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	88,254	7,010	95,264	94,482	782
Other Salaries for Instruction	24,123		24,123	22,875	1,248
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	2,500		2,500		2,500
Textbooks					
Other Objects					
Total	<u>114,877</u>	<u>7,010</u>	<u>121,887</u>	<u>117,357</u>	<u>4,530</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Washington School					
Behavioral Disabilities					
Salaries of Teachers	\$ 171,804	\$ 7,499	\$ 179,303	\$ 167,826	\$ 11,477
Other Salaries for Instruction	125,960	6,600	132,560	121,276	11,284
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>297,764</u>	<u>14,099</u>	<u>311,863</u>	<u>289,102</u>	<u>22,761</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	222,367	4,000	226,367	225,534	833
Other Salaries for Instruction	24,123	13,858	37,981	37,914	67
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>246,490</u>	<u>17,858</u>	<u>264,348</u>	<u>263,448</u>	<u>900</u>
Autism					
Salaries of Teachers	63,632	4,300	67,932	67,229	703
Other Salaries for Instruction					
Total	<u>63,632</u>	<u>4,300</u>	<u>67,932</u>	<u>67,229</u>	<u>703</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>722,763</u>	<u>43,267</u>	<u>766,030</u>	<u>737,136</u>	<u>28,894</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Washington School					
Bilingual Education					
Salaries of Teachers	\$ 743,436	\$ 61,990	\$ 805,426	\$ 805,421	\$ 5
Other Salaries for Instruction			-	-	-
Purchased Professional-Educational Services			-	-	-
Purchased Technical Services			-	-	-
Other Purchased Services			-	-	-
General Supplies	7,000		7,000		7,000
Textbooks			-	-	-
Other Objects	-	-	-	-	-
Total	<u>750,436</u>	<u>61,990</u>	<u>812,426</u>	<u>805,421</u>	<u>7,005</u>
School Sponsored Cocurricular Activities					
Salaries			-	-	-
Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries			-	-	-
Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries			-	-	-
Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries			-	-	-
Other Purchased Programs			-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,345,294</u>	<u>150,531</u>	<u>4,495,825</u>	<u>4,347,587</u>	<u>148,238</u>
Attendance and Social Work					
Salaries	51,154	6,530	57,684	57,621	63
Salaries of Drop-Out Prevention Officer/Coordinators			-	-	-
Salaries of Community/School Coordinators			-	-	-
Purchased Professional and Technical Services			-	-	-
Other Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>51,154</u>	<u>6,530</u>	<u>57,684</u>	<u>57,621</u>	<u>63</u>
Health Services					
Salaries	77,854	9,645	87,499	87,409	90
Salaries of Social Service Coordinators	58,407	31,292	89,699	89,646	53
Purchased Professional and Technical Services			-	-	-
Other Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>136,261</u>	<u>40,937</u>	<u>177,198</u>	<u>177,055</u>	<u>143</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Washington School					
Guidance					
Salaries of Other Professional Staff	\$ 96,250	\$ (61,152)	\$ 35,098	\$ 29,835	\$ 5,263
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>96,250</u>	<u>(61,152)</u>	<u>35,098</u>	<u>29,835</u>	<u>5,263</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	155,406	2,173	157,579	157,555	24
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	4,000	(3,200)	800	441	359
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total	<u>159,406</u>	<u>(1,027)</u>	<u>158,379</u>	<u>157,996</u>	<u>383</u>
Educational Media/School Library					
Salaries	50,000	6,700	56,700	56,610	90
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	500		500		500
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>50,500</u>	<u>6,700</u>	<u>57,200</u>	<u>56,610</u>	<u>590</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	268,691	1	268,692	268,691	1
Salaries of Sec't and Clerical Assistants	52,639	4,465	57,104	56,978	126
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	5,000	-	5,000	(260)	5,260
Total	<u>326,330</u>	<u>4,466</u>	<u>330,796</u>	<u>325,409</u>	<u>5,387</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 4,000	-	\$ 4,000	\$ 2,850	\$ 1,150
Total	4,000	-	4,000	2,850	1,150
Unallocated Employee Benefits					
Group Insurance					
Social Security	67,000	\$ 17,000	84,000	83,050	950
Unemployment Compensation					
Workmen's Compensation	1,192,645	105,419	1,298,064	1,248,386	49,678
Health Benefits	-	-	-	-	-
Total	1,259,645	122,419	1,382,064	1,331,436	50,628
Total Undistributed Expenditures	2,083,546	118,873	2,202,419	2,138,812	63,607
Total School Based Budget Current Expense	6,428,840	269,404	6,698,244	6,486,399	211,845
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	7,000	-	7,000	-	7,000
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	7,000	-	7,000	-	7,000
SPECIAL SCHOOLS					
Summer School - Instruction	114,610	(57,326)	57,284	-	57,284
Summer School - Support Services	-	-	-	-	-
Total Special Schools	114,610	(57,326)	57,284	-	57,284
Total Washington School	\$ 6,550,450	\$ 212,078	\$ 6,762,528	\$ 6,486,399	\$ 276,129

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 113,818	\$ 22,632	\$ 136,450	\$ 128,746	\$ 7,704
Grades 1 - 5	1,124,016	23,422	1,147,438	1,147,415	23
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,237,834</u>	<u>46,054</u>	<u>1,283,888</u>	<u>1,276,161</u>	<u>7,727</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction		2,510	2,510	2,420	90
Purchase Professional Educational Services		1,800	1,800	1,797	3
Purchased Technical Services					
Other Purchased Services	3,650	(3,290)	360	360	-
General Supplies	43,610	38,736	82,346	79,876	2,470
Textbooks	13,490	(268)	13,222	13,222	-
Other Objects	2,500	1,600	4,100	3,985	115
Total	<u>63,250</u>	<u>41,088</u>	<u>104,338</u>	<u>101,660</u>	<u>2,678</u>
Total Regular Programs - Instruction	<u>1,301,084</u>	<u>87,142</u>	<u>1,388,226</u>	<u>1,377,821</u>	<u>10,405</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	57,093	(1,021)	56,072	55,849	223
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>57,093</u>	<u>(1,021)</u>	<u>56,072</u>	<u>55,849</u>	<u>223</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism					
Salaries of Teachers	\$ 56,207	\$ (997)	\$ 55,210	\$ 55,197	\$ 13
Other Salaries for Instruction	29,193	3,011	32,204	32,199	5
Total	<u>85,400</u>	<u>2,014</u>	<u>87,414</u>	<u>87,396</u>	<u>18</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>142,493</u>	<u>993</u>	<u>143,486</u>	<u>143,245</u>	<u>241</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Bilingual Education					
Salaries of Teachers	\$ 283,628	\$ 86,900	\$ 370,528	\$ 370,519	\$ 9
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-	-	-
Textbooks					
Other Objects					
Total	<u>286,128</u>	<u>84,400</u>	<u>370,528</u>	<u>370,519</u>	<u>9</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services	11,750	(11,750)	-	-	-
Supplies and Materials					
Other Objects					
Total	<u>11,750</u>	<u>(11,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,741,455</u>	<u>160,785</u>	<u>1,902,240</u>	<u>1,891,585</u>	<u>10,655</u>
Attendance and Social Work					
Salaries	49,427	8,162	57,589	57,494	95
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>49,427</u>	<u>8,162</u>	<u>57,589</u>	<u>57,494</u>	<u>95</u>
Health Services					
Salaries	77,854	(8,201)	69,653	66,917	2,736
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,050	(1,000)	1,050	903	147
Other Objects					
Total	<u>79,904</u>	<u>(9,201)</u>	<u>70,703</u>	<u>67,820</u>	<u>2,883</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 97,850	\$ (1,750)	\$ 96,100	\$ 96,019	\$ 81
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500		500	400	100
Supplies and Materials	800		800	727	73
Other Objects	-	-	-	-	-
Total	<u>99,150</u>	<u>(1,750)</u>	<u>97,400</u>	<u>97,146</u>	<u>254</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	61,981	7,300	69,281	69,280	1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	1,800	(383)	1,417	1,396	21
Other Objects	-	-	-	-	-
Total	<u>63,781</u>	<u>6,917</u>	<u>70,698</u>	<u>70,676</u>	<u>22</u>
Educational Media/School Library					
Salaries	49,270	(895)	48,375	48,298	77
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	800		800	800	-
Other Objects	-	-	-	-	-
Total	<u>50,070</u>	<u>(895)</u>	<u>49,175</u>	<u>49,098</u>	<u>77</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	157,278	(24,293)	132,985	116,444	16,541
Salaries of Sect and Clerical Assistants	52,639	5,073	57,712	57,604	108
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,100	(1,200)	900	771	129
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>212,017</u>	<u>(20,420)</u>	<u>191,597</u>	<u>174,819</u>	<u>16,778</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 3,700	\$ 135	\$ 3,835	\$ 3,835	-
Total	3,700	135	3,835	3,835	-
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	41,000	10,000	51,000	48,413	\$ 2,587
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	655,850	(96,263)	559,587	530,934	28,653
Total	696,850	(86,263)	610,587	579,347	31,240
Total Undistributed Expenditures	1,254,899	(103,315)	1,151,584	1,100,235	51,349
Total School Based Budget Current Expense	2,996,354	57,470	3,053,824	2,991,820	62,004
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	-	-	-	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and /or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction	-	21,068	21,068	20,988	80
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	21,068	21,068	20,988	80
Total Woodland School	\$ 2,996,354	\$ 78,538	\$ 3,074,892	\$ 3,012,808	\$ 62,084

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,132,394	\$ 169,249	\$ 2,301,643	\$ 2,299,938	\$ 1,705
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>2,132,394</u>	<u>169,249</u>	<u>2,301,643</u>	<u>2,299,938</u>	<u>1,705</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	48,246	2,600	50,846	43,732	7,114
Purchase Professional Educational Services	5,000	1,300	6,300	5,985	315
Purchased Technical Services				-	
Other Purchased Services	25,000		25,000	21,721	3,279
General Supplies	95,500	197,501	293,001	288,223	4,778
Textbooks	8,000	(3,629)	4,371	4,371	-
Other Objects	10,000	6,624	16,624	15,585	1,039
Total	<u>191,746</u>	<u>204,396</u>	<u>396,142</u>	<u>379,617</u>	<u>16,525</u>
Total Regular Programs - Instruction	<u>2,324,140</u>	<u>373,645</u>	<u>2,697,785</u>	<u>2,679,555</u>	<u>18,230</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	258,001	9,079	267,080	266,164	916
Purchasing Professional Educational Services	101,562	5,607	107,169	107,160	9
Other Purchased Services				-	
General Supplies	3,000	(3,000)	-	-	-
Textbooks				-	
Other Objects				-	
Total	<u>362,563</u>	<u>11,686</u>	<u>374,249</u>	<u>373,324</u>	<u>925</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 24,123	\$ 100	\$ 24,223	\$ 23,349	\$ 874
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>24,123</u>	<u>100</u>	<u>24,223</u>	<u>23,349</u>	<u>874</u>
Multiple Disabilities					
Salaries of Teachers	55,657	200	55,857	55,839	18
Other Salaries for Instruction	87,379	7,058	94,437	94,352	85
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>143,036</u>	<u>7,258</u>	<u>150,294</u>	<u>150,191</u>	<u>103</u>
Resource Room					
Salaries of Teachers	50,000	7,260	57,260	57,220	40
Other Salaries for Instruction	28,000	(28,000)	-	-	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	(5,000)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>83,000</u>	<u>(25,740)</u>	<u>57,260</u>	<u>57,220</u>	<u>40</u>
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>612,722</u>	<u>(6,696)</u>	<u>606,026</u>	<u>604,084</u>	<u>1,942</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Bilingual Education					
Salaries of Teachers	\$ 160,327	\$ 62,573	\$ 222,900	\$ 206,341	\$ 16,559
Other Salaries for Instruction				-	
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	(5,000)	-		-
Textbooks					
Other Objects					
Total	<u>165,327</u>	<u>57,573</u>	<u>222,900</u>	<u>206,341</u>	<u>16,559</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,102,189</u>	<u>424,522</u>	<u>3,526,711</u>	<u>3,489,980</u>	<u>36,731</u>
Attendance and Social Work					
Salaries	46,477	9,481	55,958	55,125	833
Salaries of Drop-Out Prevention Officer/Coordinators				-	-
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)	-		-
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>47,477</u>	<u>8,481</u>	<u>55,958</u>	<u>55,125</u>	<u>833</u>
Health Services					
Salaries	94,600	(8,200)	86,400	86,382	18
Salaries of Social Service Coordinators	97,000	(1,350)	95,650	95,127	523
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(2,000)	-		-
Other Objects					
Total	<u>193,600</u>	<u>(11,550)</u>	<u>182,050</u>	<u>181,509</u>	<u>541</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Guidance					
Salaries of Other Professional Staff	\$ 62,607	\$ 900	\$ 63,507	\$ 62,814	\$ 693
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>62,607</u>	<u>900</u>	<u>63,507</u>	<u>62,814</u>	<u>693</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	233,848	(94,420)	139,428	139,328	100
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services		200	200	180	20
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>233,848</u>	<u>(94,220)</u>	<u>139,628</u>	<u>139,508</u>	<u>120</u>
Educational Media/School Library					
Salaries	62,807	4,800	67,607	66,892	715
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(700)	1,300	1,300	-
Other Objects	-	-	-	-	-
Total	<u>64,807</u>	<u>4,100</u>	<u>68,907</u>	<u>68,192</u>	<u>715</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	261,568	40,720	302,288	302,287	1
Salaries of Sec't and Clerical Assistants	61,483	3,713	65,196	64,369	827
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	15,000	(14,712)	288	40	248
Other Objects	-	-	-	-	-
Total	<u>338,051</u>	<u>29,721</u>	<u>367,772</u>	<u>366,696</u>	<u>1,076</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-	-	-
General Supplies	\$ 1,000	\$ (1,000)	-	-	-
Total	1,000	(1,000)	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	25,000	(25,000)	\$ -	\$ -	\$ -
Total	25,000	(25,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	39,000	\$ 440	39,440	23,612	15,828
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,103,681	(411,137)	692,544	633,973	58,571
Total	1,142,681	(410,697)	731,984	657,585	74,399
Total Undistributed Expenditures	2,109,071	(499,265)	1,609,806	1,531,429	78,377
Total School Based Budget Current Expense	5,211,260	(74,743)	5,136,517	5,021,409	115,108
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	8,250	2,682	10,932	10,932	-
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	8,250	2,682	10,932	10,932	-
SPECIAL SCHOOLS					
Summer School - Instruction		756	756	756	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	756	756	756	-
Total Hubbard School	\$ 5,219,510	\$ (71,305)	\$ 5,148,205	\$ 5,033,097	\$ 115,108

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxton School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
	\$ 2,336,689	\$ 102,707	\$ 2,439,396	\$ 2,415,970	\$ 23,426
Total	<u>2,336,689</u>	<u>102,707</u>	<u>2,439,396</u>	<u>2,415,970</u>	<u>23,426</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	72,369	4,100	76,469	76,377	92
Purchase Professional Educational Services		3,200	3,200	3,172	28
Purchased Technical Services					
Other Purchased Services	40,000	6,500	46,500	43,301	3,199
General Supplies	75,125	180,612	255,737	253,606	2,131
Textbooks	5,000	1,358	6,358	6,198	160
Other Objects	4,000	-	4,000	2,000	2,000
Total	<u>196,494</u>	<u>195,770</u>	<u>392,264</u>	<u>384,654</u>	<u>7,610</u>
Total Regular Programs - Instruction	<u>2,533,183</u>	<u>298,477</u>	<u>2,831,660</u>	<u>2,800,624</u>	<u>31,036</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Behavioral Disabilities					
Salaries of Teachers	\$ 240,211	\$ 18,100	\$ 258,311	\$ 258,302	\$ 9
Other Salaries for Instruction	82,297	10,854	93,151	89,627	3,524
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>322,508</u>	<u>28,954</u>	<u>351,462</u>	<u>347,929</u>	<u>3,533</u>
Multiple Disabilities					
Salaries of Teachers					-
Other Salaries for Instruction					-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	351,412	41,380	392,792	392,781	11
Other Salaries for Instruction	58,386	(13,313)	45,073	44,887	186
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000		1,000	1,000	-
Textbooks					
Other Objects					
Total	<u>410,798</u>	<u>28,067</u>	<u>438,865</u>	<u>438,668</u>	<u>197</u>
Autism					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>733,306</u>	<u>57,021</u>	<u>790,327</u>	<u>786,597</u>	<u>3,730</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 292,487	\$ 45,166	\$ 337,653	\$ 337,089	\$ 564
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000		2,000	1,720	280
Textbooks					
Other Objects					
Total	<u>294,487</u>	<u>45,166</u>	<u>339,653</u>	<u>338,809</u>	<u>844</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,560,976</u>	<u>400,664</u>	<u>3,961,640</u>	<u>3,926,030</u>	<u>35,610</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries	86,104	6,300	92,404	92,382	22
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>86,104</u>	<u>6,300</u>	<u>92,404</u>	<u>92,382</u>	<u>22</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 57,107	\$ 42,077	\$ 99,184	\$ 98,260	\$ 924
Salaries of Secretarial and Clerical			-		-
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,500	(1,100)	400		400
Supplies and Materials	1,000	(1,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>59,607</u>	<u>39,977</u>	<u>99,584</u>	<u>98,260</u>	<u>1,324</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction			-		-
Salaries of Other Professional Staff	209,807	38,222	248,029	247,856	173
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	7,500	(7,300)	200	180	20
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>217,307</u>	<u>30,922</u>	<u>248,229</u>	<u>248,036</u>	<u>193</u>
Educational Media/School Library					
Salaries	98,790	(1,690)	97,100	96,859	241
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000		1,000		1,000
Other Purchased Services					
Supplies and Materials	5,000	2,000	7,000	1,997	5,003
Other Objects	-	-	-	-	-
Total	<u>104,790</u>	<u>310</u>	<u>105,100</u>	<u>98,856</u>	<u>6,244</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	4,500		4,500		4,500
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	255,771	(135,288)	120,483	102,423	18,060
Salaries of Sec't and Clerical Assistants	137,750		137,750	136,262	1,488
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	5,000	(2,700)	2,300	1,402	898
Other Purchased Services	3,000		3,000		3,000
Supplies and Materials	2,000	(1,358)	642	642	-
Other Objects	-	-	-	-	-
Total	<u>403,521</u>	<u>(139,346)</u>	<u>264,175</u>	<u>240,729</u>	<u>23,446</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxton School					
Custodial Services					
Salaries					
General Supplies					
Total	-	-	-	-	-
Security					
Salaries					
General Supplies					
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 8,000	\$ 3,500	\$ 11,500	\$ 10,595	\$ 905
Total	8,000	3,500	11,500	10,595	905
Unallocated Employee Benefits					
Group Insurance					
Social Security	49,000	10,900	59,900	38,258	21,642
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,090,113	28,652	1,118,765	1,063,279	55,486
Total	1,139,113	39,552	1,178,665	1,101,537	77,128
Total Undistributed Expenditures	2,022,942	(18,785)	2,004,157	1,890,395	113,762
Total School Based Budget Current Expense	5,583,918	381,879	5,965,797	5,816,425	149,372
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	50,000	(46,500)	3,500	3,500	-
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	50,000	(46,500)	3,500	3,500	-
SPECIAL SCHOOLS					
Summer School - Instruction	5,650	14,292	19,942	19,697	245
Summer School - Support Services	-	-	-	-	-
Total Special Schools	5,650	14,292	19,942	19,697	245
Total Maxton School	\$ 5,639,568	\$ 349,671	\$ 5,989,239	\$ 5,839,622	\$ 149,617

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 7,236,450	\$ 107,129	\$ 7,343,579	\$ 7,198,439	\$ 145,140
Total	<u>7,236,450</u>	<u>107,129</u>	<u>7,343,579</u>	<u>7,198,439</u>	<u>145,140</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	142,667	(1,500)	142,667	103,886	38,781
Total	46,000	9,791	44,500	42,516	1,984
Total	9,791	121,255	9,791	8,203	1,588
Total	121,255	205,214	326,469	322,451	4,018
Total	257,784	1,331	259,115	224,891	34,224
Total	95,000	(6,700)	88,300	85,948	2,352
Total	7,000	-	7,000	6,510	490
Total	<u>679,497</u>	<u>198,345</u>	<u>877,842</u>	<u>794,405</u>	<u>83,437</u>
Total Regular Programs - Instruction	<u>7,915,947</u>	<u>305,474</u>	<u>8,221,421</u>	<u>7,992,844</u>	<u>228,577</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	638,963	(1,386)	637,577	634,618	2,959
Total	87,279	5,900	93,179	92,277	902
Total	4,000	1	4,001	4,001	-
Total	1,000	199	1,199	801	398
Total	<u>731,242</u>	<u>4,714</u>	<u>735,956</u>	<u>731,697</u>	<u>4,259</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Behavioral Disabilities					
Salaries of Teachers	\$ 56,757	\$ 2,950	\$ 59,707	\$ 59,703	\$ 4
Other Salaries for Instruction					-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	4,000		4,000	4,000	-
Textbooks	1,000	-	1,000	-	1,000
Total	<u>61,757</u>	<u>2,950</u>	<u>64,707</u>	<u>63,703</u>	<u>1,004</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	107,057	5,400	112,457	112,339	118
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>107,057</u>	<u>5,400</u>	<u>112,457</u>	<u>112,339</u>	<u>118</u>
Resource Room					
Salaries of Teachers	857,397		857,397	723,776	133,621
Other Salaries for Instruction	53,216	5,760	58,976	46,706	12,270
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000		4,000	4,000	-
Textbooks	1,000		1,000		1,000
Other Objects					
Total	<u>915,613</u>	<u>5,760</u>	<u>921,373</u>	<u>774,482</u>	<u>146,891</u>
Autism					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>1,815,669</u>	<u>18,824</u>	<u>1,834,493</u>	<u>1,682,221</u>	<u>152,272</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,054,288	\$ 44,491	\$ 1,098,779	\$ 1,098,613	\$ 166
Other Salaries for Instruction			-		-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000		4,000	858	3,142
Textbooks	4,000		4,000		4,000
Other Objects					
Total	<u>1,062,288</u>	<u>44,491</u>	<u>1,106,779</u>	<u>1,099,471</u>	<u>7,308</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials	5,000		5,000		5,000
Other Objects					
Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries			0		0
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>10,798,904</u>	<u>368,789</u>	<u>11,167,693</u>	<u>10,774,536</u>	<u>393,157</u>
Attendance and Social Work					
Salaries	255,350	15,942	271,292	271,176	116
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,470		1,470		1,470
Other Objects					
Total	<u>256,820</u>	<u>15,942</u>	<u>272,762</u>	<u>271,176</u>	<u>1,586</u>
Health Services					
Salaries	97,500	(1,750)	95,750	95,652	98
Salaries of Social Service Coordinators	290,930	32,203	323,133	323,124	9
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>388,430</u>	<u>30,453</u>	<u>418,883</u>	<u>418,776</u>	<u>107</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 393,400	\$ 26,946	\$ 420,346	\$ 420,296	\$ 50
Salaries of Secretarial and Clerical	64,650	21,271	85,921	85,853	68
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials		7,000	7,000	2,480	4,520
Other Objects					
Total	<u>458,050</u>	<u>55,217</u>	<u>513,267</u>	<u>508,629</u>	<u>4,638</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	45,000	(45,000)	-	-	-
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	250	-	250	-	250
Total	<u>45,250</u>	<u>(45,000)</u>	<u>250</u>	<u>-</u>	<u>250</u>
Educational Media/School Library					
Salaries	128,318	262	128,580	128,568	12
Salaries of Technology Coordinators	88,979	8,321	97,300	96,512	788
Purchased Professional and Technical Services	12,000	4,600	16,600	4,564	12,036
Other Purchased Services					
Supplies and Materials	3,326	700	4,026	3,999	27
Other Objects					
Total	<u>232,623</u>	<u>13,883</u>	<u>246,506</u>	<u>233,643</u>	<u>12,863</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	504,092	(21,692)	482,400	482,351	49
Salaries of Sec't and Clerical Assistants	123,316	7,012	130,328	129,312	1,016
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>627,408</u>	<u>(14,680)</u>	<u>612,728</u>	<u>611,663</u>	<u>1,065</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	\$ 8,896	-	\$ 8,896	\$ 8,388	\$ 508
Total	8,896	-	8,896	8,388	508
Unallocated Employee Benefits					
Group Insurance					
Social Security	163,000	\$ (61,700)	101,300	91,949	9,351
Unemployment Compensation					
Workmen's Compensation	2,970,827	685,197	3,656,024	3,622,344	33,680
Health Benefits	3,133,827	623,497	3,757,324	3,714,293	43,031
Total	3,133,827	623,497	3,757,324	3,714,293	43,031
Total Undistributed Expenditures					
	5,151,304	679,312	5,830,616	5,766,568	64,048
Total School Based Budget Current Expense					
	15,950,208	1,048,101	16,998,309	16,541,104	457,205
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	34,060	63,459	97,519	75,543	21,976
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	4,768	-	4,768	2,100	2,668
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	38,828	63,459	102,287	77,643	24,644
SPECIAL SCHOOLS					
Summer School - Instruction	59,706	(6,292)	53,414	30,006	23,408
Summer School - Support Services	-	-	-	-	-
Total Special Schools	59,706	(6,292)	53,414	30,006	23,408
Total Plainfield High School	\$ 16,048,742	\$ 1,105,268	\$ 17,154,010	\$ 16,648,753	\$ 505,257

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 593,305	\$ 71,762	\$ 665,067	\$ 588,735	\$ 76,332
	593,305	71,762	665,067	588,735	76,332
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
		1,101	1,101	1,100	1
General Supplies	13,500	15,000	28,500	25,754	2,746
Textbooks	5,000		5,000	56	4,944
Other Objects	5,000	(2,095)	2,905	2,609	296
Total	23,500	14,006	37,506	29,519	7,987
	23,500	14,006	37,506	29,519	7,987
Total Regular Programs - Instruction	616,805	85,768	702,573	618,254	84,319
	616,805	85,768	702,573	618,254	84,319
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-
	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	-	-	-	-	-
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Barack Obama Academy for Academic and Civic Development					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	-	-	-	-	-
Total Instruction	\$ 616,805	\$ 85,768	\$ 702,573	\$ 618,254	\$ 84,319
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Health Services					
Salaries					
Salaries of Social Service Coordinators	59,507	6,405	65,912	65,851	61
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	59,507	6,405	65,912	65,851	61

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.		-			-
Other Salaries					
Purchased Professional Educational Services	\$ 5,000	\$ (1,101)	\$ 3,899	\$ 951	\$ 2,948
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	5,000	(1,101)	3,899	951	2,948
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	119,399	2,950	122,349	122,347	2
Salaries of Sec't and Clerical Assistants	61,983	3,513	65,496	61,463	4,033
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	7,700		7,700	4,569	3,131
Other Objects	-	-	-	-	-
Total	189,082	6,463	195,545	188,379	7,166

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 7,000	-	\$ 7,000	\$ 1,925	\$ 5,075
Total	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>1,925</u>	<u>5,075</u>
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	16,000	\$ (103)	15,897	9,087	6,810
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	251,577	(83,073)	168,504	155,827	12,677
Total	<u>267,577</u>	<u>(83,176)</u>	<u>184,401</u>	<u>164,914</u>	<u>19,487</u>
Total Undistributed Expenditures	<u>528,166</u>	<u>(71,409)</u>	<u>456,757</u>	<u>422,020</u>	<u>34,737</u>
Total School Based Budget Current Expense	<u>1,144,971</u>	<u>14,359</u>	<u>1,159,330</u>	<u>1,040,274</u>	<u>119,056</u>
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	-	-	-	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and /or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barack Obama Academy for Academic and Civic Development	<u>\$ 1,144,971</u>	<u>\$ 14,359</u>	<u>\$ 1,159,330</u>	<u>\$ 1,040,274</u>	<u>\$ 119,056</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8	\$ 2,661,695	\$ 87,768	\$ 2,749,463	\$ 2,732,881	\$ 16,582
Grades 9 - 12	-	27,800	27,800	27,704	96
Total	2,661,695	115,568	2,777,263	2,760,585	16,678
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	29,093	3,697	32,790	32,761	29
Purchase Professional Educational Services		2,300	2,300	2,224	76
Purchased Technical Services					
Other Purchased Services	25,000	58,684	83,684	80,895	2,789
General Supplies		40,200	40,200	39,343	857
Textbooks	2,000		2,000	1,757	243
Other Objects	5,000	(4,800)	200	180	20
Total	61,093	100,081	161,174	157,160	4,014
Total Regular Programs - Instruction	2,722,788	215,649	2,938,437	2,917,745	20,692
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 145,611	\$ 22,444	\$ 168,055	\$ 168,020	\$ 35
Other Salaries for Instruction	29,093	(26,793)	2,300	1,312	988
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	174,704	(4,349)	170,355	169,332	1,023
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	174,704	(4,349)	170,355	169,332	1,023
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	-	-	-	-	-
Total Instruction	\$ 2,897,492	\$ 211,300	\$ 3,108,792	\$ 3,087,077	\$ 21,715
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Health Services					
Salaries	82,254	4,400	86,654	86,594	60
Salaries of Social Service Coordinators	152,209	(143,806)	8,403	5,410	2,993
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	234,463	(139,406)	95,057	92,004	3,053

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff	\$ 135,346	\$ 20,100	\$ 155,446	\$ 155,308	\$ 138
Salaries of Secretarial and Clerical	45,977	18,171	64,148	64,101	47
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>181,323</u>	<u>38,271</u>	<u>219,594</u>	<u>219,409</u>	<u>185</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	126,650	(16,500)	110,150	96,550	13,600
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	12,000	1,000	13,000	12,863	137
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>138,650</u>	<u>(15,500)</u>	<u>123,150</u>	<u>109,413</u>	<u>13,737</u>
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	35,000	100	35,100	33,842	1,258
Other Objects	-	-	-	-	-
Total	<u>35,000</u>	<u>100</u>	<u>35,100</u>	<u>33,842</u>	<u>1,258</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,000	3,300	5,300	3,841	1,459
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>3,300</u>	<u>5,300</u>	<u>3,841</u>	<u>1,459</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	212,923	32,173	245,096	244,897	199
Salaries of Sec't and Clerical Assistants	62,183	5,988	68,171	68,098	73
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	35,000	(6,850)	28,150	22,536	5,614
Other Objects	-	-	-	-	-
Total	<u>310,106</u>	<u>31,311</u>	<u>341,417</u>	<u>335,531</u>	<u>5,886</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 15,000	\$ (1,800)	\$ 13,200	\$ 3,656	\$ 9,544
Total	15,000	(1,800)	13,200	3,656	9,544
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	41,000	6,507	47,507	31,596	15,911
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	800,503	(95,793)	704,710	673,185	31,525
Total	841,503	(89,286)	752,217	704,781	47,436
Total Undistributed Expenditures					
	1,758,045	(173,010)	1,585,035	1,502,477	82,558
Total School Based Budget Current Expense					
	4,635,537	38,290	4,693,827	4,589,554	104,273
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	-	-	-	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	25,000	(16,005)	8,995	5,377	3,618
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and /or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	25,000	(16,005)	8,995	5,377	3,618
SPECIAL SCHOOLS					
Summer School - Instruction	48,785	(27,765)	21,020	21,020	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	48,785	(27,765)	21,020	21,020	-
Total Plainfield Academy for Academic and Civic Development					
	\$ 4,729,322	\$ (5,480)	\$ 4,723,842	\$ 4,615,951	\$ 107,891

SPECIAL REVENUE FUND

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>Total</u>
REVENUES						
Intergovernmental						
State			\$ 1,115,552	\$ 19,059,672	\$ 43,390	\$ 20,218,614
Federal	\$ 3,753,047	\$ 2,736,144	-	-	-	6,489,191
Local Sources	-	-	-	-	28,050	28,050
	<u>3,753,047</u>	<u>2,736,144</u>	<u>1,115,552</u>	<u>19,059,672</u>	<u>71,440</u>	<u>26,735,855</u>
Total Revenues						
EXPENDITURES						
Instruction						
Salaries of Teachers	238,854	223,022	11,594	71,524	-	544,994
Other Salaries for Instruction	-	2,273	91,471	31,791	-	125,535
Other Salaries	-	88,585	-	-	-	88,585
Purchased Professional/Educational Services	2,626	32,113	-	-	-	34,739
Purchased Prof. & Technical Services	-	19,465	-	-	-	19,465
Tuition	-	1,640,347	-	-	-	1,640,347
Other Purchased Services	30,000	-	-	756	-	30,756
General Supplies	452,953	80,861	-	-	-	533,814
Textbooks	-	-	-	-	13,768	13,768
Other Objects	3,480	18,977	-	264	-	22,721
	<u>727,913</u>	<u>2,105,643</u>	<u>103,065</u>	<u>104,335</u>	<u>13,768</u>	<u>3,054,724</u>
Total Instruction						

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>Total</u>
EXPENDITURES (Continued)						
Support Services						
Salaries of Teachers	\$ 424,091	\$ 46,363	-	-	-	\$ 470,454
Salaries of Supervisors of Instruction	-	-	-	\$ 143,901	-	143,901
Salaries of Principals/Assistant Principals/Directors	-	-	-	134,644	-	134,644
Salaries of Other Professional Staff	261,593	189,123	\$ 650,410	877,461	-	1,978,587
Salaries of Secretarial and Clerical Asst.	37,481	62,410	4,067	227,880	-	331,838
Other Salaries	124,852	-	237,486	113,550	-	475,888
Salaries of Community Parent Involvement Spec.	-	-	-	115,924	-	115,924
Salaries of Master Teachers	-	-	-	444,606	-	444,606
Personal Services-Employee Benefits	194,778	111,218	66,158	500,809	-	872,963
Purchased Professional/Educational Services	139,911	72,943	3,122	14,860,097	-	15,076,073
Purchased Professional/Educational Services-Head Start	-	-	-	1,895,649	-	1,895,649
Other Purchased Professional/Educational Services	-	-	-	137,543	\$ 17,271	154,814
Purchased Professional/Technical Services	-	-	-	-	12,351	12,351
Other Purchased Professional Services	-	-	-	19,983	14,546	34,529
Rentals	-	-	-	25,214	-	25,214
Travel	-	1,574	146	6,275	-	7,995
Other Purchased Services	31,336	97,452	5,326	-	-	134,114
Supplies and Materials	105,357	42,766	36,032	137,888	13,404	335,447
Other Objects	1,966	6,652	9,740	1,852	100	20,310
Total Support Services	<u>1,321,365</u>	<u>630,501</u>	<u>1,012,487</u>	<u>19,643,276</u>	<u>57,672</u>	<u>22,665,301</u>
Facilities Acquisition and Construction						
Instructional Equipment	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acq. & Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXPENDITURES (Continued)	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	Total
Transfer to Charter Schools	-	-	-	-	-	-
Total Expenditures	\$ 2,049,278	\$ 2,736,144	\$ 1,115,552	\$ 19,747,611	\$ 71,440	\$ 25,720,025
Other Financing Sources (Uses)						
Transfers from Other Funds				687,939		687,939
Contribution to School-Based Budgets	(1,703,769)	-	-	-	-	(1,703,769)
Total Outflows	3,753,047	2,736,144	1,115,552	19,059,672	71,440	26,735,855
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

No Child Left Behind (NCLB)

	<u>Title I</u>	<u>Title I SIA</u>	<u>Title IIA</u>	<u>Title III</u>	<u>Title III Immigrant</u>	<u>Total</u>
REVENUES						
Intergovernmental						
State						
Federal	\$ 2,589,400	\$ 127,623	\$ 301,170	\$ 584,413	\$ 150,441	\$ 3,753,047
Local	-	-	-	-	-	-
Total Revenues	\$ 2,589,400	\$ 127,623	\$ 301,170	\$ 584,413	\$ 150,441	\$ 3,753,047
EXPENDITURES						
Instruction						
Salaries of Teachers	\$ 58,946	\$ 12,712		\$ 159,706	\$ 7,490	\$ 238,854
Other Salaries						-
Purchased Professional-Ed Services	2,626					2,626
Other Purchased Services				30,000		30,000
General Supplies	143,198	101,448		65,929	142,378	452,953
Other Objects	-	3,480	-	-	-	3,480
Total Instruction	204,770	117,640	-	255,635	149,868	727,913
Support Services						
Salaries of Teachers	346,407	1,694	\$ 75,990			424,091
Salaries of Other Professional Staff	98,256			163,337		261,593
Salaries of Secretaries & Clerical Asst.	37,481					37,481
Other Salaries			52,409	72,443		124,852
Personal Services-Employee Benefits	115,468	1,099	20,015	57,623	573	194,778
Purchased Professional-Educational Services	57,572		82,339			139,911
Travel						-
Other Purchased Services	1,524	1,050	7,282	21,480		31,336
Supplies and Materials	31,760	6,140	53,562	13,895		105,357
Other Objects	125	-	1,841	-	-	1,966
Total Support Services	688,593	9,983	293,438	328,778	573	1,321,365
Facilities Acquisition and Construction						
Instructional Equipment		-		-		-
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	-	-	-	-
Total Expenditures	893,363	127,623	293,438	584,413	150,441	2,049,278
Other Financing Sources (Uses)						
Contribution to School-Based Budgets	(1,696,037)	-	(7,732)	-	-	(1,703,769)
Total Outflows	2,589,400	127,623	301,170	584,413	150,441	3,753,047
Excess (Deficiency) of Revenues Over (Under Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>IDEA Basic</u>	<u>IDEA Pre-School</u>	<u>21st Century Community</u>	<u>Bridging the Device Gap Comp</u>	<u>Perkins Grant</u>	<u>Race to the Top Phase 3</u>	<u>Total</u>
REVENUES							
Intergovernmental							
State							
Federal	\$ 2,004,103	\$ 41,054	\$ 640,035	\$ -	\$ -	\$ 50,952	\$ 2,736,144
Local	-	-	-	-	-	-	-
Total Revenues	\$ 2,004,103	\$ 41,054	\$ 640,035	\$ -	\$ -	\$ 50,952	\$ 2,736,144
EXPENDITURES							
Instruction							
Salaries of Teachers			\$ 223,022				\$ 223,022
Other Salaries for Instruction	\$ 2,273						2,273
Other Salaries	88,585						88,585
Purchased Professional-Ed Services	22,173		9,940				32,113
Purchased Prof. & Technical Services			19,465				19,465
Tuition	1,600,347	\$ 40,000					1,640,347
General Supplies	56,907	1,054	22,900				80,861
Other Objects	4,592	-	14,385	-	-	-	18,977
Total Instruction	1,774,877	41,054	289,712	-	-	-	2,105,643
Support Services							
Salaries of Teachers			46,363				46,363
Salaries of Other Professional Staff	89,750		99,373				189,123
Salaries of Secretarial and Clerical Asst			62,410				62,410
Other Salaries							-
Personal Services-Employee Benefits	43,603		67,615				111,218
Purchased Professional-Educational Services	39,512		33,431				72,943
Travel			1,574				1,574
Other Purchased Services	17,966		28,534			\$ 50,952	97,452
Supplies and Materials	37,395		5,371				42,766
Other Objects	1,000	-	5,652	-	-	-	6,652
Total Support Services	229,226	-	350,323	-	-	50,952	630,501
Facilities Acquisition and Construction							
Instructional Equipment							-
Noninstructional Equipment							-
Total Facilities Acq. & Construction	-	-	-	-	-	-	-
Contribution to School-Based Budgets							-
Total Expenditures	\$ 2,004,103	\$ 41,054	\$ 640,035	\$ -	\$ -	\$ 50,952	\$ 2,736,144

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	SBYS- Family Friendly Emerson	WIA	SBYS	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- APPI	SBYS- PLP	Total
REVENUES									
Intergovernmental									
State	\$ 29,308	\$ 9,908	\$ 272,329	\$ 234,227	\$ 174,712	\$ 167,634	\$ 62,553	\$ 164,881	\$ 1,115,552
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 29,308	\$ 9,908	\$ 272,329	\$ 234,227	\$ 174,712	\$ 167,634	\$ 62,553	\$ 164,881	\$ 1,115,552
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 11,594								\$ 11,594
Other Salaries for Instruction								\$ 91,471	\$ 91,471
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	11,594	-	-	-	-	-	-	91,471	103,065
Support Services									
Salaries of Other Professional Staff	9,835		\$ 237,903	\$ 28,829	\$ 162,057	\$ 151,786	\$ 60,000		650,410
Salaries of Secretarial and Clerical Assistants			4,067						4,067
Other Salaries		\$ 8,101		179,023				50,362	237,486
Personal Services-Employee Benefits			20,069	15,859	10,192	12,581		7,457	66,158
Purchased Professional Educational Services	1,439			300	200		285	898	3,122
Travel		146							146
Other Purchased Services	2,659		395	2,110				162	5,326
Supplies and Materials	3,781	1,661	5,715	7,536	1,963	3,267	508	11,601	36,032
Other Objects	-	-	4,180	570	300	-	1,760	2,930	9,740
Total Support Services	17,714	9,908	272,329	234,227	174,712	167,634	62,553	73,410	1,012,487
Facilities Acq. and Construction									
Instructional Equipment									-
Non-instructional Equipment									-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets									-
Total Expenditures	\$ 29,308	\$ 9,908	\$ 272,329	\$ 234,227	\$ 174,712	\$ 167,634	\$ 62,553	\$ 164,881	\$ 1,115,552

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Preschool Education	SBYS- Family Friendly Jefferson	Handicapped Services				Auxiliary Services			Total
			Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education	Transportation	ESL		
REVENUES										
Intergovernmental										
State	\$ 18,928,162	\$ 28,650	\$ 17,214	\$ 6,020	\$ 14,185	\$ 61,504	\$ 3,937	\$ -	\$ -	\$ 19,059,672
Federal	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 18,928,162	\$ 28,650	\$ 17,214	\$ 6,020	\$ 14,185	\$ 61,504	\$ 3,937	\$ -	\$ -	\$ 19,059,672
EXPENDITURES										
Instruction										
Salaries of Teachers	\$ 57,634	\$ 13,890								\$ 71,524
Other Salaries for Instruction	31,791									31,791
Other Purchased Services	756									756
Other Objects	264									264
Total Instruction	90,445	13,890	-	-	-	-	-	-	-	104,335
Support Services										
Salaries of Supervisors of Instruction	143,901									143,901
Salaries of Principals/Assistant Principals/Directors	134,644									134,644
Salaries of Other Professional Staff	868,571	8,890								877,461
Salaries of Secretarial and Clerical Asst.	227,880									227,880
Other Salaries	113,550									113,550
Salaries of Community Parent Involvement Spec.	115,924									115,924
Salaries of Master Teachers	444,606									444,606
Personal Services - Employee Benefits	500,809									500,809
Purchased Prof/Educ Services Contracted Pre-K	14,860,097									14,860,097
Purchased Prof/Educ Services - Head Start	1,895,649									1,895,649
Other Purchased Professional/Educational Services	34,683		\$ 17,214	\$ 6,020	\$ 14,185	\$ 61,504	\$ 3,937			137,543
Purchased Professional and Technical Services										-
Other Purchased Professional Services	19,983									19,983
Rentals	25,214									25,214
Travel	6,275									6,275
Other Purchased Services										-
Supplies and Materials	133,870	4,018								137,888
Other Objects	-	1,852								1,852
Total Support Services	19,525,656	14,760	17,214	6,020	14,185	61,504	3,937	-	-	19,643,276
Total Expenditures	19,616,101	28,650	17,214	6,020	14,185	61,504	3,937	-	-	19,747,611
Other Financing Sources (Uses)										
Transfer from General Fund	687,939									687,939
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-	-
Total Outflows	18,928,162	28,650	17,214	6,020	14,185	61,504	3,937	-	-	19,059,672
Excess (Deficiency) of Revenues Over (Under Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Non-Public Security	Chapter 192/193 Home Instruction	Flex Funds	Family Success	NJSBAIG Safety Grant	Total
REVENUES									
Intergovernmental									
State	\$ 12,351	\$ 13,768	\$ 6,392	\$ 6,175	\$ 4,704				\$ 43,390
Federal									-
Local	-	-	-	-	-	\$ 13,404	\$ 100	\$ 14,546	28,050
Total Revenues	\$ 12,351	\$ 13,768	\$ 6,392	\$ 6,175	\$ 4,704	\$ 13,404	\$ 100	\$ 14,546	\$ 71,440
EXPENDITURES									
Instruction									
Textbooks		\$ 13,768							\$ 13,768,0000
Other Objects									-
Total Instruction		13,768							13,768
Support Services									
Purchased Professional- Educational Services			\$ 6,392	\$ 6,175	\$ 4,704				-
Other Purchased Professional/Educational Services									17,271
Purchased Professional/Technical Services	\$ 12,351								12,351
Other Purchased Professional Services								\$ 14,546	14,546
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services									-
Supplies and Materials						\$ 13,404			13,404
Other Objects							\$ 100		100
Total Support Services	12,351		6,392	6,175	4,704	13,404	100	14,546	57,672
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment									-
Total Facilities Acquisition & Construction									-
Contribution to School-Based Budgets									-
Total Expenditures	\$ 12,351	\$ 13,768	\$ 6,392	\$ 6,175	\$ 4,704	\$ 13,404	\$ 100	\$ 14,546	\$ 71,440

**CITY OF PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION AID SCHEDULE OF EXPENDITURES
PRESCHOOL - ALL PROGRAMS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXPENDITURES	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Instruction					
Salaries of Teachers	\$ 72,112	\$ (6,401)	\$ 65,711	\$ 57,634	\$ 8,077
Other Salaries for Instruction	28,160	6,400	34,560	31,791	2,769
Other Purchased Services	1,200	-	1,200	756	444
General Supplies	2,000	-	2,000	-	2,000
Other Objects	1,000	-	1,000	264	736
Total Instruction	104,472	(1)	104,471	90,445	14,026
Support Services					
Salaries of Supervisors of Instruction	143,901	1	143,902	143,901	1
Salaries of Program Directors	136,144	-	136,144	134,644	1,500
Salaries of Other Professional Staff	845,801	22,770	868,571	868,571	-
Salaries of Secr. and Clerical Assistants	245,081	(17,200)	227,881	227,880	1
Other Salaries	113,500	50	113,550	113,550	-
Salaries of Community Parent Involvement Spec.	83,202	32,722	115,924	115,924	-
Salaries of Master Teachers	401,682	49,000	450,682	444,606	6,076
Personal Services - Employee Benefits	566,331	(53,500)	512,831	500,809	12,022
Purchased Prof Ed Services - Contracted Pre-K	15,997,593	(144,843)	15,852,750	14,860,097	992,653
Purchased Prof Ed Services - Head Start	1,879,672	16,000	1,895,672	1,895,649	23
Other Purchased Professional - Educational Svs	40,000	(5,000)	35,000	34,683	317
Other Purchased Professional Services	20,000	-	20,000	19,983	17
Cleaning, Repair & Maintenance Services	15,000	(12,000)	3,000	-	3,000
Rentals	28,000	-	28,000	25,214	2,786
Travel	17,000	262	17,262	6,275	10,987
Supplies and Materials	112,000	112,334	224,334	133,870	90,464
Other Objects	-	-	-	-	-
Total Support Services	20,644,907	596	20,645,503	19,525,656	1,119,847
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	-	-	-	-	-
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	\$ 20,749,379	\$ 595	\$ 20,749,974	\$ 19,616,101	\$ 1,133,873

Calculation of Budget Carryover

Total revised 2015-2016 Preschool Education Aid Allocation	\$ 19,408,686
Add: Actual ECPA/PEA Carryover (June 30, 2015)	1,788,449
Add: Budgeted Transfer from General Fund 2015-2016	687,939
Total Preschool Education Aid Funds Available for 2015-2016 Budget	21,885,074
Less: 2015-2016 Budgeted Preschool Education Aid (including prior year budgeted carryover)	20,749,974
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2016	1,135,100
Add: June 30, 2016 Unexpended ECPA	1,133,873
2015-2016 Actual Carryover - Preschool Education Aid	\$ 2,268,973
2015-2016 Preschool Education Aid Carryover Budgeted for Preschool Programs 2016-2017	\$ 1,135,695

**CITY OF PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION AID SCHEDULE OF EXPENDITURES
PRESCHOOL - FULL DAY 3 & 4 YEAR OLD
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 72,112	\$ (6,401)	\$ 65,711	\$ 57,634	\$ 8,077
Other Salaries for Instruction	28,160	6,400	34,560	31,791	2,769
Other Purchased Services	1,200	-	1,200	756	444
General Supplies	2,000	-	2,000	-	2,000
Other Objects	1,000	-	1,000	264	736
Total Instruction	<u>104,472</u>	<u>(1)</u>	<u>104,471</u>	<u>90,445</u>	<u>14,026</u>
Support Services					
Salaries of Supervisors of Instruction	143,901	1	143,902	143,901	1
Salaries of Program Directors	136,144	-	136,144	134,644	1,500
Salaries of Other Professional Staff	845,801	22,770	868,571	868,571	-
Salaries of Secr, and Clerical Assistants	245,081	(17,200)	227,881	227,880	1
Other Salaries	113,500	50	113,550	113,550	-
Salaries of Community Parent Involvement Spec	83,202	32,722	115,924	115,924	-
Salaries of Master Teachers	401,682	49,000	450,682	444,606	6,076
Personal Services - Employee Benefits	566,331	(53,500)	512,831	500,809	12,022
Purchased Prof Ed Services - Contracted Pre-K	15,997,593	(144,843)	15,852,750	14,860,097	992,653
Purchased Prof Ed Services - Head Start	1,879,672	16,000	1,895,672	1,895,649	23
Other Purchased Professional - Educational Svs	40,000	(5,000)	35,000	34,683	317
Other Purchased Professional Services	20,000	-	20,000	19,983	17
Cleaning, Repair & Maintenance Services	15,000	(12,000)	3,000	-	3,000
Rentals	28,000	-	28,000	25,214	2,786
Travel	17,000	262	17,262	6,275	10,987
Supplies and Materials	112,000	112,334	224,334	133,870	90,464
Other Objects	-	-	-	-	-
Total Support Services	<u>20,644,907</u>	<u>596</u>	<u>20,645,503</u>	<u>19,525,656</u>	<u>1,119,847</u>
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to School-Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 20,749,379</u>	<u>\$ 595</u>	<u>\$ 20,749,974</u>	<u>\$ 19,616,101</u>	<u>\$ 1,133,873</u>

CAPITAL PROJECTS FUND

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Year</u>	<u>Project</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2016</u>
			<u>Prior Year</u>	<u>Current Year</u>	
2013	Window Repair and Replacement at Plainfield High School	\$ 2,184,280	\$ 101,325	\$ 1,750,470	\$ 332,485
		<u>\$ 2,184,280</u>	<u>\$ 101,325</u>	<u>\$ 1,750,470</u>	<u>\$ 332,485</u>
					Fund Balance, June 30, 2016 - Budgetary Basis \$ 332,485
					Unearned Revenue <u>(332,485)</u>
					Fund Balance (GAAP Basis), June 30, 2016 <u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Revenues	
State Sources - On-Behalf SDA Contributions	\$ 58,698
Total Revenues	<u>58,698</u>
Expenditures	
Purchased Professional and Technical Services	-
Construction Services	1,750,470
On -Behalf SDA Construction Services	<u>58,698</u>
Total Expenditures	<u>1,809,168</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(1,750,470)</u>
Fund Balance, Beginning of Year	<u>2,082,955</u>
Fund Balance - End of Year	<u>\$ 332,485</u>
<u>Reconciliation to GAAP Basis</u>	
Fund Balance - Budgetary Basis	\$ 332,485
Less: Deferred Revenue	<u>332,485</u>
Fund Balance - GAAP Basis	<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS -
BUDGETARY BASIS
WINDOW REPAIR AND REPLACEMENT AT PLAINFIELD HIGH SCHOOL**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 2,184,280	-	\$ 2,184,280	\$ 2,184,280
Total Revenues	<u>2,184,280</u>	<u>-</u>	<u>2,184,280</u>	<u>2,184,280</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	101,325		101,325	193,000
Construction Services	<u>-</u>	<u>\$ 1,750,470</u>	<u>1,750,470</u>	<u>1,991,280</u>
Total Expenditures	<u>101,325</u>	<u>1,750,470</u>	<u>1,851,795</u>	<u>2,184,280</u>
Excess of Revenue Over Expenditures	<u>\$ 2,082,955</u>	<u>\$ (1,750,470)</u>	<u>\$ 332,485</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	4160-050-12-6400			
Grant Date	3/7/2014			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,930,000			
Additional Authorized Cost	\$ 254,280			
Revised Authorized Cost	\$ 2,184,280			
Percentage Increase Over Original Authorized Cost	13.18%			
Percentage Completion	84.78%			
Original Target Completion Date	12/31/13			
Revised Target Completion Date	12/31/16			

PROPRIETARY FUNDS

**CITY OF PLAINFIELD BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2016**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

**COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES
AS OF JUNE 30, 2016**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 121,336	\$ 5,287,459	\$ 5,408,795
Due From Other Funds	<u>-</u>	<u>21,967</u>	<u>21,967</u>
Total Assets	<u>\$ 121,336</u>	<u>\$ 5,309,426</u>	<u>\$ 5,430,762</u>
LIABILITIES			
Accrued Salaries and Wages		\$ 3,584,373	\$ 3,584,373
Payroll Deductions and Withholdings		1,542,697	1,542,697
Due to Other Funds		182,356	182,356
Due to Student Groups	<u>\$ 121,336</u>	<u>-</u>	<u>121,336</u>
Total Liabilities	<u>\$ 121,336</u>	<u>\$ 5,309,426</u>	<u>\$ 5,430,762</u>

**FIDUCIARY NET POSITION
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 STUDENT ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>School</u>	<u>Balance</u> <u>July 1, 2015</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2016</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 1,877	\$ 20,611	\$ 18,568	\$ 3,920
Barack Obama Academy for Academic and Civic Development	728		48	680
Cedarbrook	6,723	18,212	16,913	8,022
Clinton School	1,449	8,025	8,396	1,078
Cook School	2,957	25,055	26,974	1,038
Emerson School	8,395	23,859	30,882	1,372
Evergreen School	8,820	29,160	27,635	10,345
Hubbard School	5,322	15,640	13,235	7,727
Jefferson School	4,652	12,342	12,807	4,187
Maxson School	1,805	32,636	26,606	7,835
Stillman School	17,759	14,590	23,291	9,058
Washington School	1,583	3,654	3,077	2,160
Woodland School	4,097	4,929	6,491	2,535
HIGH SCHOOL				
High School Account	8,860	138,001	144,790	2,071
Plainfield Academy for Arts and Advanced Studies	16,236	74,901	59,436	31,701
Athletic Account	3,271	91,627	67,291	27,607
	<u>\$ 94,534</u>	<u>\$ 513,242</u>	<u>\$ 486,440</u>	<u>\$ 121,336</u>

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 PAYROLL AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance, July 1, <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2016</u>
ASSETS				
Cash	\$ 4,010,409	\$ 106,572,531	\$ 105,295,481	\$ 5,287,459
Due From Other Funds	<u>98,257</u>	<u>2,895</u>	<u>79,185</u>	<u>21,967</u>
 Total Assets	 <u>\$ 4,108,666</u>	 <u>\$ 106,575,426</u>	 <u>\$ 105,374,666</u>	 <u>\$ 5,309,426</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 737,850	\$ 52,354,558	\$ 51,549,711	\$ 1,542,697
Accrued Salaries and Wages	3,117,653	54,197,045	53,730,325	3,584,373
Due to Other Funds	<u>253,163</u>	<u>23,823</u>	<u>94,630</u>	<u>182,356</u>
 Total Liabilities	 <u>\$ 4,108,666</u>	 <u>\$ 106,575,426</u>	 <u>\$ 105,374,666</u>	 <u>\$ 5,309,426</u>

LONG-TERM DEBT

PLAINFIELD BOARD OF EDUCATION
 LONG-TERM DEBT
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance, July 1, 2015</u>	<u>Retired</u>	<u>Balance, June 30, 2016</u>
			<u>Date</u>	<u>Amount</u>				
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2016	\$ 1,445,000	4.436 %	\$ 21,900,000	\$ 1,390,000	\$ 20,510,000
			8/1/2017	1,515,000	5.000 %			
			8/1/2018	1,595,000	5.000 %			
			8/1/2019	1,675,000	5.000 %			
			8/1/2020	1,760,000	5.000 %			
			8/1/2021	1,850,000	5.000 %			
			8/1/2022	1,945,000	5.000 %			
			8/1/2023	2,035,000	4.250 %			
			8/1/2024	2,125,000	4.375 %			
			8/1/2025	2,225,000	5.000 %			
			8/1/2026	2,340,000	5.000 %			
						<u>\$ 21,900,000</u>	<u>\$ 1,390,000</u>	<u>\$ 20,510,000</u>

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 1,227,938		\$ 1,227,938	\$ 1,227,938	
State Sources					
Debt Service Aid Type II	<u>1,171,024</u>	<u>-</u>	<u>1,171,024</u>	<u>1,171,024</u>	<u>-</u>
Total Revenues	<u>2,398,962</u>	<u>-</u>	<u>2,398,962</u>	<u>2,398,962</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Interest	1,008,962	\$ -	1,008,962	1,008,961	\$ 1
Redemption of Principal	<u>1,390,000</u>	<u>-</u>	<u>1,390,000</u>	<u>1,390,000</u>	<u>-</u>
Total Expenditures	<u>2,398,962</u>	<u>-</u>	<u>2,398,962</u>	<u>2,398,961</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Designated for Subsequent Year's Expenditures				\$ 1	
Available for Debt Service Expenditures				<u>1</u>	
Total Fund Balance - Restricted Debt Service				<u>\$ 2</u>	

STATISTICAL SECTION

This part of the Plainfield Board of Education's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Exhibits

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

J-1 to J-5

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

J-10 to J-13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

J-16 to J-20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Certain information since the implementation of GASB No. 34 has not been presented on certain Statistical Section exhibits, as a result of material restatements to the prior year financial statement amounts and due to inconsistencies in the allocation of functional expenses.

PLAINFIELD BOARD OF EDUCATION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	2007	2008	2009	2010	Fiscal Year Ending June 30,		2013	2014	2015	2016
					2011	2012		(Restated)		
					(Restated)					
Governmental Activities										
Net Investment in Capital Assets	\$ 47,152,286	\$ 47,609,953	\$ 49,192,453	\$ 50,723,940	\$ 49,297,577	\$ 50,490,447	\$ 55,330,337	\$ 58,768,480	\$ 58,816,364	\$ 61,093,904
Restricted	330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002
Unrestricted	(2,942,353)	(5,635,208)	(12,074,972)	(13,162,379)	(11,653,595)	(9,074,824)	(8,353,189)	(50,720,471)	(48,533,835)	(54,426,904)
Total Governmental Activities Net Position	\$ 44,540,183	\$ 42,268,604	\$ 37,144,570	\$ 37,782,642	\$ 37,837,974	\$ 50,415,624	\$ 59,977,149	\$ 21,048,009	\$ 24,282,530	\$ 20,667,002
Business-Type Activities										
Net Investment in Capital Assets	\$ 26,578	\$ 19,742	\$ 12,906	\$ 13,383	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773	\$ 376,472
Unrestricted	21,517	46,892	118,305	339,128	429,397	369,759	726,867	592,614	694,183	1,224,877
Total Business-Type Activities Net Position	\$ 48,095	\$ 66,634	\$ 131,211	\$ 352,511	\$ 703,743	\$ 756,477	\$ 1,060,896	\$ 910,683	\$ 1,061,956	\$ 1,601,349
District-Wide										
Net Investment in Capital Assets	\$ 47,178,864	\$ 47,629,695	\$ 49,205,359	\$ 50,737,323	\$ 49,571,923	\$ 50,877,165	\$ 55,664,366	\$ 59,086,549	\$ 59,184,137	\$ 61,470,376
Restricted	330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002
Unrestricted	(2,920,836)	(5,588,316)	(11,956,667)	(12,823,251)	(11,224,198)	(8,705,065)	(7,626,322)	(50,127,857)	(47,839,652)	(53,202,027)
Total District Net Position	\$ 44,588,278	\$ 42,335,238	\$ 37,275,781	\$ 38,135,153	\$ 38,541,717	\$ 51,172,101	\$ 61,038,045	\$ 21,958,692	\$ 25,344,486	\$ 22,268,351

Note 1 - Net Position at June 30, 2011 is restated to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities".

Note 2 - Net Position at June 30, 2014 is restated to reflect the implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions".

**PLAINFIELD BOARD OF EDUCATION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)**

	2007 (Restated)	2008	2009	2010	Fiscal Year Ending June 30,		2013	2014	2015	2016
					2011	2012				
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 66,098,659	\$ 68,907,005	\$ 68,227,442	\$ 56,137,039	\$ 54,812,445	\$ 61,525,658	\$ 64,621,087	\$ 66,355,888	\$ 75,811,769	\$ 82,528,958
Special Education	14,049,631	16,842,664	16,909,457	17,768,651	18,635,670	19,789,429	20,330,808	21,072,709	21,942,201	24,864,703
Other Instruction	8,893,939	8,181,107	9,494,039	8,335,819	9,981,302	11,197,692	12,389,316	12,695,473	14,315,723	16,069,103
School Sponsored Activities And Athletics	1,073,177	1,023,134	1,135,225	1,090,653	1,070,958	1,236,007	1,367,860	1,268,814	1,382,168	1,489,314
Support Services:										
Student & Instruction Related Services	25,636,931	24,242,538	21,640,890	35,447,571	34,236,534	36,805,603	39,322,742	42,598,829	41,257,652	42,254,415
School Administration Services	5,031,948	6,289,233	5,351,804	6,186,896	5,767,543	5,912,138	5,964,024	6,420,593	7,783,552	7,904,434
General Administration Services	2,622,298	2,180,270	2,384,396	2,013,624	2,645,905	2,306,648	1,924,443	2,223,154	2,027,236	2,281,983
Business/Central	4,723,115	5,405,030	5,116,515	5,187,964	4,801,026	4,822,803	4,692,737	4,836,071	5,768,888	5,881,964
Plant Operations And Maintenance	14,293,167	15,892,478	17,328,288	17,715,587	18,053,620	18,490,594	18,480,246	18,857,685	20,222,435	22,613,856
Pupil Transportation	4,635,061	4,929,689	4,357,370	4,497,966	4,887,235	5,168,120	4,908,860	5,572,075	5,666,600	5,590,878
Interest On Long-Term Debt	1,553,017	1,490,961	1,119,553	1,092,465	1,115,356	1,182,567	1,122,760	1,225,945	994,621	959,173
Total Governmental Activities Expenses	148,610,943	155,384,109	153,064,979	155,674,235	156,007,594	168,437,259	175,124,883	183,127,236	197,172,845	212,438,781
Business-Type Activities										
Food Service	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522	4,495,306	4,616,279	5,119,892
Total Business-Type Activities Expense	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522	4,495,306	4,616,279	5,119,892
Total District Expenses	\$ 151,986,338	\$ 158,428,695	\$ 156,238,609	\$ 158,931,490	\$ 159,576,456	\$ 172,436,953	\$ 179,024,405	\$ 187,622,542	\$ 201,789,124	\$ 217,558,673
Program Revenues										
Governmental Activities:										
Charges For Services	\$ 239,006	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,530	\$ 385,724	\$ 311,057	\$ 309,229	\$ 253,730
Operating Grants And Contributions	44,018,066	44,703,138	39,355,786	53,775,546	42,205,944	44,872,173	48,564,602	49,304,791	62,204,651	67,781,785
Capital Grants And Contributions	13,769,823	540,962	1,560,605	1,330,858	979,257	4,071	152,133	117,781	62,765	1,809,168
Total Governmental Activities Program Revenues	58,026,895	45,309,146	41,066,308	55,410,847	43,602,026	45,125,774	49,102,459	49,733,629	62,576,645	69,844,683

**PLAINFIELD BOARD OF EDUCATION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)**

201

	2007 (Restated)	2008	2009	2010	Fiscal Year Ending June 30,		2013	2014	2015	2016
					2011	2012				
Business-Type Activities:										
Charges For Services:										
Food Service	\$ 871,758	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336	\$ 748,225
Operating Grants And Contributions	2,388,946	2,275,589	2,390,765	2,708,120	2,855,504	3,148,049	3,473,231	3,763,737	4,080,642	4,910,564
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	3,260,704	3,054,976	3,235,929	3,477,754	3,620,453	4,051,707	4,203,574	4,344,608	4,766,978	5,658,789
Total District Program Revenues	\$ 61,287,599	\$ 48,364,122	\$ 44,302,237	\$ 58,888,601	\$ 47,222,479	\$ 49,177,481	\$ 53,306,033	\$ 54,078,237	\$ 67,343,623	\$ 75,503,472
Net (Expense)/Revenue										
Governmental Activities	\$ (90,584,048)	\$ (110,074,963)	\$ (111,998,671)	\$ (100,263,388)	\$ (112,405,568)	\$ (123,311,485)	\$ (126,022,424)	\$ (133,393,607)	\$ (134,596,200)	\$ (142,594,098)
Business-Type Activities	(114,691)	10,390	62,299	229,499	51,591	52,013	304,052	(150,698)	150,699	538,897
Total District-Wide Net Expense	\$ (90,698,739)	\$ (110,064,573)	\$ (111,936,372)	\$ (100,042,889)	\$ (112,353,977)	\$ (123,259,472)	\$ (125,718,372)	\$ (133,544,305)	\$ (134,445,501)	\$ (142,055,201)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 17,683,906	\$ 17,683,906	\$ 18,391,262	\$ 19,862,563	\$ 21,848,819	\$ 22,285,795	\$ 22,285,795	\$ 22,731,000	\$ 22,731,000	\$ 23,143,293
Taxes Levied For Debt Service	1,053,201	989,874	687,929	1,086,219	1,285,300	1,017,324	1,213,269	1,209,418	1,228,990	1,227,938
Federal/State Aid Not Restricted	82,736,330	86,090,846	85,682,282	77,229,902	89,768,994	110,277,481	109,358,587	111,713,858	112,124,446	112,163,454
Federal/State Aid Restricted-Debt Service	1,387,634	1,412,032	1,439,668	1,478,757	1,057,023	1,155,172	1,157,036	1,153,365	1,172,027	678,491
Investment Earnings	969,719	489,629	126,497	32,902	28,844	27,004	22,828	25,163	26,928	16,584
Miscellaneous Income	2,380,186	1,145,572	628,001	1,218,088	959,502	1,131,850	1,546,434	900,421	547,330	1,748,810
Loss on Disposal of Assets	(86,436)	(8,475)	(81,002)	(6,971)	-	(5,491)	-	-	-	-
Total Governmental Activities	106,124,540	107,803,384	106,874,637	100,901,460	114,948,482	135,889,135	135,583,949	137,733,225	137,830,721	138,978,570
Business-Type Activities:										
Investment Earnings	20,568	8,149	2,278	801	965	721	367	485	574	496
Total Business-Type Activities	20,568	8,149	2,278	801	965	721	367	485	574	496
Total District-Wide	\$ 106,145,108	\$ 107,811,533	\$ 106,876,915	\$ 100,902,261	\$ 114,949,447	\$ 135,889,856	\$ 135,584,316	\$ 137,733,710	\$ 137,831,295	\$ 138,979,066
Change in Net Position										
Governmental Activities	\$ 15,540,492	\$ (2,271,579)	\$ (5,124,034)	\$ 638,072	\$ 2,542,914	\$ 12,577,650	\$ 9,561,525	\$ 4,339,618	\$ 3,234,521	\$ (3,615,528)
Business-Type Activities	(94,123)	18,539	64,577	221,300	52,556	52,734	304,419	(150,213)	151,273	539,393
Total District	\$ 15,446,369	\$ (2,253,040)	\$ (5,059,457)	\$ 859,372	\$ 2,595,470	\$ 12,630,384	\$ 9,865,944	\$ 4,189,405	\$ 3,385,794	\$ (3,076,135)

PLAINFIELD BOARD OF EDUCATION
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 2,978,747	\$ 2,978,747	\$ 924,983	\$ 366,983						
Unreserved	3,012,057	(1,474,409)	(4,452,846)	(5,350,026)						
Restricted					\$ 1,448,998	\$ 11,494,532	\$ 17,006,845	\$ 17,568,094	\$ 15,606,783	\$ 15,389,646
Committed					259,000	4,569,124	3,293,683	1,078,256	3,931,040	984,651
Assigned					1,300,000	1,754,092	2,388,909	4,538,723	6,762,457	5,887,445
Unassigned	-	-	-	-	(6,952,077)	(9,278,716)	(9,438,408)	(9,084,718)	(9,643,942)	(9,958,131)
Total General Fund	\$ 5,990,804	\$ 1,504,338	\$ (3,527,863)	\$ (4,983,043)	(3,944,079)	8,539,032	13,251,029	\$ 14,100,355	\$ 16,656,338	\$ 12,303,611
All Other Governmental Funds										
Reserved				\$ 695,000						
Unreserved	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	(2,162,873)						
Restricted					\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)		1	\$ 2
Unassigned	-	-	-	-	-	-	-	\$ (2,028,036)	\$ (216,885)	-
Total All Other Governmental Funds	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	\$ (1,467,873)	\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)	\$ (2,028,036)	\$ (216,884)	\$ 2

Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

PLAINFIELD BOARD OF EDUCATION
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Tax Levy	\$ 18,737,107	\$ 18,673,780	\$ 19,079,191	\$ 20,948,782	\$ 23,134,119	\$ 23,303,119	\$ 23,499,064	\$ 23,940,418	\$ 23,959,990	\$ 24,371,231
Tuition Charges	239,006	65,046	149,917	304,443	416,825	249,530	385,724	311,057	309,229	253,730
Interest Earnings	969,719	489,629	126,497	32,902	28,844	27,004	22,828	25,163	26,928	16,584
Miscellaneous	2,405,207	1,171,211	805,022	1,297,105	1,066,810	1,227,816	1,670,559	937,833	571,428	1,776,860
State Sources	135,033,926	125,750,945	120,853,944	114,189,953	123,333,312	146,422,476	152,507,834	155,170,318	158,101,930	159,594,261
Federal Sources	6,852,906	6,970,394	7,007,376	19,546,093	10,370,598	9,790,455	6,600,399	7,082,065	6,089,885	6,892,699
Total Revenue	164,237,871	153,121,005	148,021,947	156,319,278	158,550,508	181,020,400	184,686,408	187,466,854	189,059,390	192,905,365
Expenditures										
Instruction										
Regular Instruction	65,509,657	68,562,171	67,642,286	55,289,135	53,410,463	60,304,818	63,724,862	65,116,119	67,222,421	71,000,698
Special Education Instruction	13,925,800	16,778,795	16,784,914	17,591,836	18,692,453	19,473,998	20,114,679	20,790,880	20,347,482	22,764,413
Other Instruction	8,906,369	8,131,257	9,395,961	8,390,416	10,025,967	10,916,751	12,173,265	12,410,893	12,077,452	13,094,498
School Sponsored Activities and Athletics	1,063,919	1,017,473	1,123,518	1,073,478	1,076,072	1,208,760	1,347,138	1,238,142	1,200,011	1,257,389
Support Services:										
Student and Inst. Related Services	25,106,724	24,116,375	21,187,945	35,138,294	34,270,612	36,416,454	38,990,994	42,143,692	40,626,077	41,303,581
General Administration Services	2,613,141	2,173,028	2,333,588	1,963,572	2,540,304	2,268,903	1,914,694	2,207,185	1,965,199	2,200,831
School Administration Services	4,979,294	6,246,149	5,257,979	6,066,703	5,800,260	5,743,655	5,847,373	6,252,950	6,763,734	6,699,912
Business/Central Services	4,693,065	5,371,770	4,968,651	5,093,187	4,824,909	4,707,335	4,609,500	4,724,440	5,558,655	5,578,609
Plant Operations And Maintenance	14,198,244	15,818,637	16,983,101	17,483,103	17,933,345	18,159,086	18,252,663	18,525,794	19,632,153	21,846,447
Pupil Transportation	4,620,106	4,918,392	4,308,720	4,459,018	4,709,696	5,092,858	4,853,824	5,490,402	5,547,251	5,419,451
Capital Outlay	13,976,008	1,088,607	1,981,543	2,770,660	1,970,140	2,118,269	5,748,255	4,595,699	1,350,804	3,476,416
Debt Service:										
Principal	893,525	941,161	988,953	1,381,790	1,174,844	1,227,535	1,264,406	1,875,115	1,345,000	1,390,000
Interest and Other Charges	1,571,841	1,517,626	1,468,894	989,194	1,194,568	1,235,765	1,203,972	1,286,179	1,056,016	1,008,961
Payment to Refunded Bond Escrow Agent	-	-	680,932	-	-	-	-	-	-	-
Costs of Issuance on Refunding Bonds	-	-	275,971	-	-	-	-	-	-	-
Total Expenditures	162,057,693	156,681,441	155,382,956	157,692,406	157,623,633	168,874,187	180,045,625	186,657,490	184,692,255	197,041,206
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	2,180,178	(3,560,436)	(7,361,009)	(1,373,128)	926,875	12,146,213	4,640,783	809,364	4,367,135	(4,135,841)
Other Financing Sources (Uses)										
Transfers In	6,241,727	5,624,780	2,712,647	3,226,554	2,005,186	2,005,186	2,270,228	1,782,915	1,780,398	2,391,708
Refunding Bond Proceeds	-	-	27,940,000	-	-	-	-	-	-	-
Premium on Issuance of Refunding Bonds	-	-	1,371,903	-	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	(28,355,000)	-	-	-	-	-	-	-
Transfers Out	(6,241,727)	(5,624,780)	(2,712,647)	(3,226,554)	(2,005,186)	(2,323,835)	(2,270,228)	(1,782,915)	(1,780,398)	(2,391,708)
Total Other Financing Sources (Uses)	-	-	956,903	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 2,180,178	\$ (3,560,436)	\$ (6,404,106)	\$ (1,373,128)	\$ 926,875	\$ 12,146,213	\$ 4,640,783	\$ 809,364	\$ 4,367,135	\$ (4,135,841)
Debt Service as a Percentage of										
Noncapital Expenditures	1.66%	1.58%	1.60%	1.53%	1.52%	1.48%	1.42%	1.74%	1.31%	1.24%

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN YEARS
(Unaudited)**

Fiscal Year Ended June 30,	<u>Rental Income</u>	<u>Insurance Refunds</u>	<u>Refunds</u>	<u>Tuition</u>	<u>Other</u>	<u>Interest</u>	<u>Total</u>
2007				\$ 239,006	\$ 2,380,186	\$ 922,137	\$ 3,541,329
2008				65,046	1,145,572	469,139	1,679,757
2009	\$ 65,154		\$ 1,568	149,917	497,799	126,497	840,935
2010	68,374		13,894	304,443	1,135,820	32,902	1,555,433
2011				416,825	959,502	28,844	1,405,171
2012				249,530	1,131,850	27,004	1,408,384
2013				385,724	1,546,434	22,828	1,954,986
2014	115,888			311,057	784,533	25,163	1,236,641
2015	85,164		3,652	309,229	458,514	26,928	883,487
2016	70,744	\$ 984,651	12,531	253,730	680,884	16,584	2,019,124

**PLAINFIELD BOARD OF EDUCATION
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS
 (Unaudited)**

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2007	\$ 7,787,900	\$ 1,029,309,321			\$ 140,800,100	\$ 25,268,200	\$ 64,528,000	\$ 1,267,693,521	\$ 5,023,780	\$ 1,272,717,301	\$ 3,206,286,443	\$ 1.48
2008	8,043,450	1,032,202,621			137,000,400	24,600,300	63,014,900	1,264,861,671	4,667,138	1,269,528,809	3,480,068,007	1.46
2009	7,576,200	1,033,160,421			134,539,800	23,884,800	58,477,100	1,257,638,321	4,681,597	1,262,319,918	3,608,690,446	1.60
2010	7,127,800	1,032,811,221			133,726,500	22,390,300	58,267,900	1,254,323,721	4,997,909	1,259,321,630	3,408,177,618	1.74
2011	6,768,200	1,033,056,821			131,439,000	21,697,300	55,598,100	1,248,559,421	6,209,159	1,254,768,580	3,040,389,096	1.85
2012	6,646,400	1,026,878,921			129,918,500	21,336,000	55,285,300	1,240,065,121	6,858,143	1,246,923,264	2,769,709,604	1.88
2013	6,729,000	1,019,089,821			126,814,400	20,702,300	57,351,700	1,230,687,221	5,246,925	1,235,934,146	2,595,954,938	1.92
2014	6,545,100	1,012,800,256			126,429,500	20,702,300	57,717,900	1,224,195,056	5,046,629	1,229,241,685	2,579,189,435	1.95
2015	6,571,140	1,007,486,656			124,753,000	20,734,200	57,553,900	1,217,098,896	4,991,654	1,222,090,550	2,560,691,534	1.99
2016	6,642,900	1,001,838,056			124,379,700	20,484,400	58,166,800	1,211,511,856	4,935,417	1,216,447,273	2,720,749,883	2.03

Source: County Abstract of Ratables

^a Tax rates are per \$100

**PLAINFIELD BOARD OF EDUCATION
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)
(rate per \$100 of assessed value)**

Calendar Year	Overlapping Rates			
	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
2007	\$ 1.48	\$ 3.31	\$ 0.88	\$ 5.67
2008	1.46	3.57	0.95	5.98
2009	1.60	3.59	1.02	6.21
2010	1.74	3.97	1.05	6.75
2011	1.85	4.11	1.03	6.99
2012	1.88	4.10	1.02	7.00
2013	1.92	4.25	1.05	7.21
2014	1.95	4.33	1.11	7.39
2015	1.99	4.48	1.12	7.59
2016	2.03	4.58	1.21	7.82

Source: County Abstract of Ratables

**PLAINFIELD BOARD OF EDUCATION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

Taxpayer	2016		Taxpayer	2007	
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 7,980,617	0.656%	Verizon	\$ 7,840,380	0.616%
Norwood Estates LLC	4,178,800	0.344%	Plainfield Apartments	6,645,000	0.522%
Netherwoods Village, LLC	3,589,600	0.295%	Norwood Estates LLC	4,178,000	0.328%
1400 Woodland Ave Property LLC	3,300,000	0.271%	Formation Properties	3,865,300	0.304%
LGP Capital Plainfield LLC	2,540,200	0.209%	PSE&G	3,105,000	0.244%
Federal National Mortgage Assoc	2,422,800	0.199%	Cornell Pingry Arms LLC	3,080,000	0.242%
Michael Manor, LLC	2,400,000	0.197%	Noore Mouse Seventh LP	2,800,000	0.220%
Channel Park Avenue, LLC	2,393,800	0.197%	Paramount Properties	2,746,100	0.216%
South Second Street Plainfield Realty	1,886,700	0.155%	New Meadow Assoc LLC	2,652,700	0.208%
Stoney Brook Associates, LLC	1,700,000	0.140%	DSC of Newark	2,479,300	0.195%
	<u>\$ 32,392,517</u>	<u>2.663%</u>		<u>\$ 39,391,780</u>	<u>3.095%</u>

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Source: Municipal Tax Assessor

PLAINFIELD BOARD OF EDUCATION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2007	\$ 18,737,107	\$ 18,675,556	99.67%	\$ 61,551
2008	18,673,780	18,673,780	100.00%	
2009	19,079,191	18,614,294	97.56%	464,897
2010	20,948,782	20,948,782	100.00%	
2011	23,134,119	23,134,119	100.00%	
2012	23,303,119	23,303,119	100.00%	
2013	23,499,064	23,499,064	100.00%	
2014	23,940,418	23,911,094	99.88%	29,324
2015	23,959,990	23,959,990	100.00%	
2016	24,371,231	24,371,231	100.00%	

PLAINFIELD BOARD OF EDUCATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	<u>Governmental Activities</u>			Total District	Population (A)	Per Capita
	General Obligation Bonds	Intergovernmental Loans	Bond Anticipation Notes (BANs)			
2007	\$ 31,170,000	\$ 666,461		\$ 31,836,461	46,420	\$ 686
2008	30,315,000	580,300		30,895,300	46,088	670
2009	29,000,000	491,347		29,491,347	46,046	640
2010	27,710,000	399,557		28,109,557	46,318	607
2011	26,630,000	304,713		26,934,713	49,914	540
2012	25,530,000	206,657		25,736,657	50,098	514
2013	24,400,000	105,144		24,505,144	50,356	487
2014	23,245,000			23,245,000	50,741	458
2015	21,900,000			21,900,000	50,990	429
2016	20,510,000			20,510,000	51,217	400

Source: District records

(A) Estimated

PLAINFIELD BOARD OF EDUCATION
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	<u>General Bonded Debt Outstanding</u>			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2007	\$ 31,170,000		\$ 31,170,000	2.45%	\$ 671
2008	30,315,000		30,315,000	2.39%	658
2009	29,000,000		29,000,000	2.30%	630
2010	27,710,000		27,710,000	2.20%	598
2011	26,630,000		26,630,000	2.12%	534
2012	25,530,000		25,530,000	2.05%	510
2013	24,400,000		24,400,000	1.97%	485
2014	23,245,000		23,245,000	1.89%	458
2015	21,900,000		21,900,000	1.79%	429
2016	20,510,000		20,510,000	1.69%	400

Source: District records

Notes:

- a See Exhibit J-6 for property tax data.
- b See Exhibit J-14 for population data.

**PLAINFIELD BOARD OF EDUCATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2015
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 20,510,000	\$ 20,510,000	
City of Plainfield	<u>36,900,723</u>	<u>-</u>	<u>\$ 36,900,723</u>
	<u>\$ 57,410,723</u>	<u>\$ 20,510,000</u>	36,900,723
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>22,984,085</u>
 Total Direct and Overlapping Debt			 <u>\$ 59,884,808</u>

Source:

(1) City of Plainfield's December 31, 2015 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2015 equalized value by the total 2015 equalized value for Union County.

**PLAINFIELD BOARD OF EDUCATION
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

Legal Debt Margin Calculation for Calendar Year 2015

Equalized Valuation Basis	
2015	\$ 2,722,207,327
2014	2,546,692,440
2013	2,582,222,453
	<u>\$ 7,851,122,220</u>
 Average Equalized Valuation Of Taxable Property	 \$ 2,617,040,740
 Debt Limit (4% of Average Equalization Value)	 104,681,630
Total Net Debt Applicable to Limit	20,510,000
Legal Debt Margin	<u>\$ 84,171,630</u>

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	\$ 108,039,626	\$ 124,255,666	\$ 136,862,035	\$ 140,031,453	\$ 134,221,774	\$ 122,986,936	\$ 112,230,489	\$ 106,135,973	\$ 103,113,954	\$ 104,681,630
Total Net Debt Applicable To Limit	31,836,461	29,000,000	29,491,347	28,109,557	26,934,713	25,736,657	24,505,144	23,245,000	21,900,000	20,510,000
Legal Debt Margin	<u>\$ 76,203,165</u>	<u>\$ 95,255,666</u>	<u>\$ 107,370,688</u>	<u>\$ 111,921,896</u>	<u>\$ 107,287,061</u>	<u>\$ 97,250,279</u>	<u>\$ 87,725,345</u>	<u>\$ 82,890,973</u>	<u>\$ 81,213,954</u>	<u>\$ 84,171,630</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	29.47%	23.34%	21.55%	20.07%	20.07%	20.93%	21.83%	21.90%	21.24%	19.59%

Source: Annual Debt Statements

**PLAINFIELD BOARD OF EDUCATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Year</u>	<u>Population</u>	<u>County Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2007	46,420	\$ 51,393	6.00%
2008	46,088	52,871	7.80%
2009	46,046	50,238	12.10%
2010	46,318	51,388	12.10%
2011	49,914	53,506	11.60%
2012	50,098	54,649	11.90%
2013	50,356	54,889	10.40%
2014	50,741	57,306	8.50%
2015	50,990	57,306 (A)	7.40%
2016	51,217	57,306 (A)	N/A

Source: New Jersey State Department of Education

(A) - Estimated

**PLAINFIELD BOARD OF EDUCATION
PRINCIPAL EMPLOYERS,
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

INFORMATION NOT AVAILABLE

**PLAINFIELD BOARD OF EDUCATION
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction										
Regular	656.0	620.0	583.0	570.0	521.0	554.0	561.0	590.7	630.36	621.47
Other Instruction	123.0	104.0	69.5	98.0	99.0	152.7	134.4	134.7	140.04	139.00
Adult/Continuing Education Programs	-									
Support Services:										
Student and Instruction Related Services	201.0	230.0	195.0	142.0	116.0	134.5	152.7	179.0	166.36	171.74
General Administration Services	9.0	15.0	9.5	7.0	8.0	5.0	4.0	4.0	2.00	4.00
School Administrative Services	67.0	57.0	66.0	43.0	44.0	37.0	43.0	46.0	47.00	48.00
Administrative Information Technology	2.0	23.0	23.0	16.0	15.0	12.0	13.0	12.5	12.50	13.50
Plant Operations And Maintenance	104.0	115.0	115.0	115.0	138.0	129.0	133.6	141.2	145.57	151.97
Pupil Transportation	15.0	23.0	23.0	21.0	21.0	20.0	17.0	17.7	17.67	17.67
Other Support Services	32.0	45.0	43.0	59.0	62.0	47.5	69.5	46.6	44.01	46.79
Total	<u>1,209.0</u>	<u>1,232.0</u>	<u>1,127.0</u>	<u>1,071.0</u>	<u>1,024.0</u>	<u>1,091.7</u>	<u>1,128.2</u>	<u>1,172.4</u>	<u>1,205.51</u>	<u>1,214.14</u>

Source: District Personnel Records

PLAINFIELD BOARD OF EDUCATION
 OPERATING STATISTICS
 LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff	Elementary	Middle School	Senior High School				
2007	8,590	\$ 145,616,319	\$ 19,617	22.28%	718	10:8	10.6	11.6	6,657	6,206	-6.5%	93.23%
2008	8,459	153,134,047	18,103	-7.72%	682	8:94	8.82	11.2	6,463	6,074	-2.9%	93.98%
2009	8,598	149,986,663	17,444	-3.64%	649	10.5	8.83	9.84	6,320	5,902	-2.2%	93.39%
2010	8,773	152,550,762	17,389	-0.32%	605	11:26	8.92	12:25	6,328	5,972	0.13%	94.37%
2011	8,993	153,284,081	17,045	-1.98%	549	12.83	9.02	11.05	6,344	6,019	0.3%	94.88%
2012	9,209	164,292,618	17,840	4.67%	548	13.20	9.50	10.75	6,460	6,073	1.8%	94.01%
2013	9,525	171,828,992	18,040	1.12%	560	12:87	10:86	10:92	6,786	6,403	5.0%	94.36%
2014	9,954	178,900,497	17,973	-0.37%	577	13.30	11.08	11.54	7,195	6,751	6.0%	93.83%
2015	10,394	180,940,435	17,408	-3.14%	597	13.26	12.21	12.14	7,546	7,098	4.9%	94.06%
2016	10,611	191,165,829	18,016	3.49%	597	13.33	13.04	12.89	7,833	7,373	3.8%	94.13%

Sources: District records

- Note:
- a Enrollment based on annual October district count, including preschool students.
 - b Operating expenditures equal total expenditures less debt service and capital outlay.
 - c Cost per pupil represents operating expenditures divided by enrollment.

**PLAINFIELD BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Building										
High School										
Plainfield High School										
Square Feet	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185
Enrollment	1,784	1,842	1,616	1,614	1,374	1,333	1,422	1,510	1,557	1,684
Capacity (students)	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	199
Barack Obama Academy										
Square Feet			17,490	17,490	17,490	17,490	17,490	17,490	17,490	17,490
Enrollment			68	71	68	82	86	61	84	92
Capacity (students)			175	175	175	175	175	175	175	175
Middle School										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	697	587	522	350	353	324	475	511	558	595
Capacity (students)	629	629	629	629	629	629	629	629	629	629
Maxson										
Square Feet	116,385	116,385	116,385	116,385	116,385	116,385	116,385	116,385	116,385	116,385
Enrollment	957	745	719	442	337	306	446	455	588	690
Capacity (Students)	859	859	859	859	859	859	859	859	859	859
Plainfield Academy for the Arts and Advanced Studies										
Square Feet				17,490	17,490	17,490	17,490	17,490	17,490	17,490
Enrollment				82	158	232	316	364	388	396
Capacity				185	185	185	185	185	185	185
Elementary										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	365	261	289	334	337	343	365	400	392	407
Capacity (Students)	369	369	369	369	369	369	369	369	369	369
Cedarbrook										
Square Feet	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980
Enrollment	448	364	477	524	575	614	601	634	668	648
Capacity (Students)	472	472	472	472	472	472	472	472	472	472
Clinton										
Square Feet	36,560	36,560	36,560	36,560	36,560	36,560	36,560	36,560	36,560	36,560
Enrollment	340	331	338	295	336	351	351	393	390	421
Capacity (Students)	333	333	333	333	333	333	333	333	333	333
Cook										
Square Feet	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590
Enrollment	233	212	250	287	304	280	260	262	193	222
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

**PLAINFIELD BOARD OF EDUCATION
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Building										
Elementary (Continued)										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	411	400	429	469	473	491	465	485	508	508
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
Evergreen										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	473	420	439	535	569	576	567	585	621	607
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
Jefferson										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	404	327	287	252	404	429	414	458	453	460
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
Stillman										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	260	261	239	274	279	309	316	310	314	326
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
Washington										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	466	481	455	530	564	598	543	608	643	656
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
Woodland										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	258	215	203	255	265	237	249	246	255	262
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

Number of Schools at June 30, 2016

Elementary = 10
Middle School = 3
Senior High School = 2

Source: District Records

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN YEARS
(Unaudited)

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-XXX

Project # (s)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School Facilities										
High School	\$ 447,680	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947	\$ 874,201	\$ 766,965	\$ 970,868	\$ 990,777
Hubbard Middle School	159,209	193,520	214,347	212,324	261,373	300,034	310,790	272,666	346,834	353,946
Maxson Middle School	194,281	236,150	261,565	259,097	318,951	366,138	379,264	332,741	423,250	431,929
Barlow Elementary School	74,203	90,194	99,901	98,958	121,818	139,909	144,925	127,147	161,732	165,049
Cedarbrook Elementary School	105,132	127,789	141,542	140,206	172,595	198,311	205,420	180,222	229,244	233,945
Clinton Elementary School	61,029	74,181	82,165	81,390	100,192	114,879	118,997	104,400	132,798	135,521
Cook Elementary School	77,772	94,533	104,707	103,719	127,679	146,648	151,905	133,271	169,522	172,998
Emerson Elementary School	108,988	132,476	146,734	145,349	178,926	205,371	212,733	186,638	237,406	242,274
Evergreen Elementary School	98,296	119,480	132,339	131,090	161,373	185,155	191,793	168,266	214,036	218,425
Jefferson Elementary School	95,100	115,595	128,036	126,828	156,127	179,379	185,810	163,017	207,359	211,611
Stillman Elementary School	67,194	81,675	90,465	89,612	110,313	126,752	131,296	115,190	146,523	149,528
Washington Elementary School	151,230	183,821	203,604	201,683	248,275	284,952	295,167	258,960	329,400	336,155
Woodland Elementary School	61,163	75,833	83,995	83,203	102,425	117,447	121,657	106,735	135,768	138,552
Total School Facilities	\$ 1,701,277	\$ 2,069,406	\$ 2,292,123	\$ 2,270,495	\$ 2,795,005	\$ 3,208,922	\$ 3,323,958	\$ 2,916,218	\$ 3,704,740	\$ 3,780,710

N/A - Not Available
Source: District Records

Note:

Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location, therefore, ten years of data is not required or available. Since the District did not properly budget "Maintenance for School Facilities" in the budgets for the years ended June 30, 2001 through June 30, 2011, the above information was extracted from the "Annual Maintenance Budget Amount Worksheet" - actual expenditures provided to the N.J. Department of Education.

**PLAINFIELD BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2016
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. Schools Association Insurance Group		
Property - Blanket Building & Contents (Insured Values)	\$ 294,987,856	\$ 5,000
Earthquake/Flood	50,000,000	
Equipment	100,000,000	5,000
Comprehensive General Liability - Bodily Injury and Property Damage	16,000,000	
Electronic Data Processing	1,074,000	1,000
Comprehensive Automobile Liability	16,000,000	
Public Employee Dishonesty with Faithful Performance	100,000	1,000
State National Insurance Company Policy - Workers Compensation Per Occurrence	500,000	

Source: District records

SINGLE AUDIT SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
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MARK SACO, CPA
SHERYL M. NICOLosi, CPA
ROBERT AMPONSAH, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Trustees
Plainfield Board of Education
Plainfield, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Plainfield Board of Education's basic financial statements and have issued our report thereon dated November 28, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Plainfield of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Plainfield Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plainfield Board of Education's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Plainfield Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which is described in the accompanying schedule of findings and questioned costs as item 2016-001.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 28, 2016.

Plainfield Board of Education's Responses to Findings

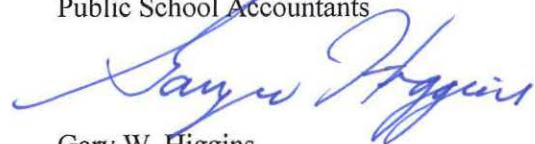
The Plainfield Board of Education's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Plainfield Board of Education's response were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Plainfield Board of Education's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Plainfield Board of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 28, 2016



LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-2

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE
U.S. UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE AS
REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Trustees
Plainfield Board of Education
Plainfield, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the Plainfield Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2016. The Plainfield Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Plainfield Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, U.S. Uniform Guidance and New Jersey Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Plainfield Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Plainfield Board of Education's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Plainfield Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the Plainfield Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Plainfield Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Plainfield Board of Education's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

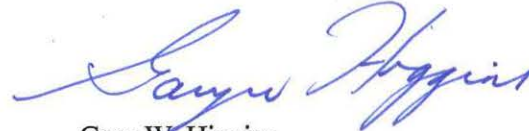
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 28, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.


LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants


Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 28, 2016

MEMO
GAAP
Receivable

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2015	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustment	Repayment of Prior Years' Balance	(Accounts Receivable)	June 30, 2016 Unexpended Revenue	Due to Grantor
U.S. Department of Agriculture Passed-through State Department of Education														
National School Lunch Program	10.555	1616INJ308N1099	N/A	7/1/15-6/30/16	\$ 298,159			\$ 298,159	\$ 294,128				\$ 4,031	
Non-Cash Assistance				7/1/14-6/30/15	309,552	2,116		2,608,118	2,116					
Cash Assistance				7/1/15-6/30/16	2,666,317	(182,385)		1,823,385	2,766,317			(138,199)		
Cash Assistance				7/1/15-6/30/15	2,643,017	(182,385)		1,447,654	1,548,952			(101,298)		
School Breakfast Program	10.553	1616INJ308N1099	N/A	7/1/15-6/30/16	723,954	(84,026)		84,026	64,178					
After-School Snack Program	10.553	1616INJ308N1099	N/A	7/1/15-6/30/16	64,178	(2,388)		17,739	64,178			(2,419)		
After-School Snack Program	10.553	1616INJ308N1099	N/A	7/1/14-6/30/15	72,016	(2,388)		2,388						
Fresh Fruits and Vegetable Program	10.582	1616INJ308L1603	N/A	7/1/14-6/30/15	8,034			8,034	8,034					
Fresh Fruits and Vegetable Program	10.582	1616INJ308L1603	N/A	7/1/15-6/30/16	91,094	(3,514)		3,514						
Summer Food Service Program For Children	10.559	1616INJ308N1099	N/A	7/1/15-6/30/16	174,660			174,660	174,660					
Total Child Nutrition Cluster					4,870,895	(270,295)		4,870,895	4,858,385			(261,916)	4,031	(261,916)
U.S. Department of Education, passed-through State Department of Education														
General Fund	93.778	1605NISM4P	N/A	7/1/15-6/30/16	334,272			291,396	334,272			(42,876)		(42,876)
Medical Assistance Program (SEAM)								291,396	334,272			(42,876)		(42,876)
Total General Fund					334,272			291,396	334,272			(42,876)		(42,876)
Special Revenue Fund L.A.S.A., Consolidated Grant/NCLB														
Title I, Carryover	84.010A	S010A150030	NCLB416016	7/1/15-6/30/16	2,249,027	577,224	\$ 479,634	1,569,506	2,491,810	1,152		(445,670)	\$ 1,152	
Title I, SIA	84.010A	S010A150030	NCLB416015	7/1/14-6/30/15	2,203,053		(479,634)		97,590					
Title I, SIA, Carryover	84.010A	S010A150030	NCLB416016	7/1/15-6/30/16	66,000	23,254		23,254	127,623					
Title I, SIA, Carryover	84.010A	S010A150030	NCLB416015	7/1/14-6/30/15	174,060		(23,254)		301,170			(102,882)		
Title II, A, Carryover	84.367A	S367A150029	NCLB416016	7/1/15-6/30/16	490,370	220,251		258,768	584,413			(27,510)		
Title II, A, Carryover	84.367A	S367A150029	NCLB416015	7/1/14-6/30/15	417,686		(220,251)		177,849					
Title III, Carryover	84.365A	S365A150030	NCLB416016	7/1/15-6/30/16	548,687	46,848		510,055	584,413			(27,510)		
Title III, Carryover	84.365A	S365A150030	NCLB416015	7/1/14-6/30/15	321,600		(46,848)		150,441			(26,131)		
Title III, Immigrant Education	84.365A	S365A150030	NCLB416016	7/1/15-6/30/16	123,538	2,766		2,766	150,441	12,750				
Title III, Immigrant Education, Carryover	84.365A	S365A150030	NCLB416015	7/1/14-6/30/15	85,460		(2,766)							
ID.E.A. Part B														
Basic Regular	84.027	H027A150100	IDEA416016	7/1/15-6/30/16	2,028,328	(15,948)		1,972,809	2,004,103	9,200		(47,138)		(47,138)
Basic Regular, Carryover	84.027	H027A150100	IDEA416015	7/1/14-6/30/15	1,921,816		15,948							
Preschool	84.173	H173A150114	IDEA416016	7/1/15-6/30/16	44,835	(1,652)		42,706	41,054					
Preschool, Carryover	84.173	H173A150114	IDEA416015	7/1/14-6/30/15	44,384		1,652							
Total Special Education Cluster (IDEA)					2,043,137			2,043,137						

The Notes to the Schedules of Federal Awards and State Financial Assistance are an Integral Part of this Statement

Continued

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Foster Number	Grant Period	Award Amount	Balance July 1, 2015	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2016 Unearned Revenue	Due to Grantor	MEMO GAAP Receivable
U.S. Department of Education Passed-through of Education															
21st Century Community Learning Center	84.287C	S297C150030	N/A	09/01/15-08/31/16	\$ 550,000	\$	\$	\$ 439,236	\$ 477,246		\$	\$ (38,019)			\$ (38,019)
21st Century Community Learning Center	84.287C		N/A	09/01/14-08/31/15	550,000	(12,127)		148,916	136,789						
21st Century Community Learning Center-Supplemental	84.287C		N/A	09/01/14-08/31/15	30,000	(4,000)		30,000	26,000		\$ 892				
21st Century Community Learning Center-Supplemental	84.287C		N/A	09/01/11-08/31/12	39,840	892									
Race to the Top Phase 3 (RTT3)	84.413A	B413A120008	N/A	9/1/11-11/30/15	206,092	214		50,950	50,952				\$ 212		
Bridging the Device Gap Comp	15-TG01-A01		15B0126	11/17/14-6/30/15	21,000	(22,000)									
Perkins	84.048A	V048A140030	N/A	7/1/14-6/30/15	86,145	52,493				\$ 225	\$ 52,493			\$	(22,000)
Total U.S. Department of Education - Special Revenue Fund					868,092			5,145,781	6,489,191	23,327	53,385	(706,361)	178,061	21,327	(706,361)
Total					598,100			10,308,072	11,681,648	23,327	53,385	(1,011,153)	182,092	23,327	(1,011,153)

(A) Represents cancelled accounts payable

Note: FAIN numbers were only instituted for the 2015/16 fiscal year.

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2016

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2015		Carryover (Walloway) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2016		Cumulative Total Expenditures
				Unearned Revenue/(Accs Receivable)	Due to Grantor						(Accounts Receivable)	Unearned Revenue	
State Department of Education													
General Fund													
Equilibrium Aid	16-495-034-3120-078	7/1/15-6/30/16	\$ 100,550,071			\$	\$ 90,568,059	\$ 100,550,071			\$ (9,982,012)	\$	\$ 100,550,071
Equalization Aid	16-495-034-3120-079	7/1/15-6/30/16	109,860,606				2,654,726				(314,658)		3,169,418
Security Aid	16-495-034-3120-084	7/1/15-6/30/16	3,169,418				3,169,418						11,009,173
Education Adequacy Aid	16-495-034-3120-083	7/1/15-6/30/16	11,009,173				9,516,189	11,009,173			(1,092,984)		423,687
Education Adequacy Aid	15-495-034-3120-083	7/1/15-6/30/15	1,093,523				3,162,523				(42,064)		4,804,436
Other Adequacy Aid	16-495-034-3120-086	7/1/15-6/30/16	423,687				423,687						8,663
Special Education	16-495-034-3120-089	7/1/15-6/30/16	4,804,436				4,237,454	4,804,436			(476,982)		8,663
Special Education Component Aid	15-495-034-3120-089	7/1/15-6/30/15	4,804,436				477,217				(8,659)		87,220
Per Pupil Growth Aid	15-495-034-3120-097	7/1/15-6/30/15	87,220				8,663	87,220					87,220
Per Pupil Growth Aid	15-495-034-3120-097	7/1/15-6/30/15	87,220				8,663						120,131,825
PAAC - Public Safety	16-495-034-3120-098	7/1/15-6/30/16	8,663				8,663						1,265,855
PAAC - Public Safety	15-495-034-3120-098	7/1/15-6/30/15	8,663										1,205,015
State Aid Public Cluster Transportation Aid	16-495-034-3120-014	7/1/15-6/30/16	1,265,855				1,440,182	1,265,855			(125,673)		46,530
Transportation Aid	15-495-034-3120-014	7/1/15-6/30/15	1,265,855				125,735				(1,205,015)		195,932
Transportation Aid	15-495-034-3120-014	7/1/15-6/30/15	1,265,855				1,440,182						3,933,259
Transportation Aid	15-100-034-3120-473	7/1/15-6/30/15	1,081,947				1,081,947						4,598,294
Additional Non Public Transportation Aid	16-495-034-3120-015	7/1/15-6/30/16	46,530				36,929	46,530			(46,530)		191,886
Additional Non Public Transportation Aid	15-495-034-3120-015	7/1/15-6/30/15	46,530				36,929						151,932
T.P.A.F. - NCGI	16-495-034-3094-004	7/1/15-6/30/16	195,932				195,932	195,932					2,652,259
T.P.A.F. - Normal Cost	16-495-034-3094-002	7/1/15-6/30/16	3,933,259				3,933,259	3,933,259					4,598,294
T.P.A.F. - Normal Cost	15-495-034-3094-002	7/1/15-6/30/15	3,933,259				4,294,064				(203,320)		191,886
T.P.A.F. - Social Security	16-495-034-3094-003	7/1/15-6/30/16	4,598,294				4,598,294	4,598,294					136,293,523
T.P.A.F. - Social Security	15-495-034-3094-003	7/1/15-6/30/15	3,838,033				191,886						19,616,101
Total General Fund							136,155,345	136,293,523			(13,207,166)		19,616,101
Special Revenue													
Practical Education Aid	16-100-034-3120-086	7/1/15-6/30/16	19,616,101			\$	1,788,449	19,616,101	\$ 687,939		(1,940,868)	\$ 2,266,973	13,768
Practical Education Aid	15-495-034-3120-086	7/1/15-6/30/15	20,953,346				2,053,334						12,351
New Jersey Nonpublic Aid	16-100-034-3120-064	7/1/15-6/30/16	14,275				14,275	13,768					6,392
Textbook Aid	16-100-034-3120-070	7/1/15-6/30/16	22,500				22,500	22,500					6,175
Nurses Services	16-100-034-3120-071	7/1/15-6/30/16	6,300				6,300	6,300					2,879
Technology Initiative	16-100-034-3120-373	7/1/15-6/30/16	7,520				7,520	7,520					863
Technology Initiative	15-100-034-3120-373	7/1/15-6/30/15	7,520				6,300						1,351
Security Aid	16-100-034-3120-399	7/1/15-6/30/16	6,230				6,230	6,175					371
Security Aid	15-100-034-3120-399	7/1/15-6/30/15	6,230				6,230						1,580
Auxiliary Services:													
Complementary Education	16-100-034-3120-087	7/1/15-6/30/16	64,383				64,383	61,504					342
Complementary Education	15-100-034-3120-087	7/1/15-6/30/15	61,220										83
ESL	16-100-034-3120-057	7/1/15-6/30/16	863				863						370
ESL	15-100-034-3120-057	7/1/15-6/30/15	2,466				3,937	3,937					4,704
ESL	15-100-034-3120-057	7/1/15-6/30/15	2,466				3,937						1,580
Transportation	16-100-034-3120-068	7/1/15-6/30/16	3,937				3,937	3,937					2,521
Transportation	15-100-034-3120-068	7/1/15-6/30/15	3,707										83
Home Instruction	16-100-034-3120-069	7/1/15-6/30/16	9,165				9,165	4,704					370
Home Instruction	15-100-034-3120-069	7/1/15-6/30/15	9,165				9,165						3,830
Home Instruction	13-100-034-3120-067	7/1/15-6/30/13	8,311										17,214
Handyman Services:													
Examination and Classification	16-100-034-3120-066	7/1/15-6/30/16	17,556				17,556	17,214					6,020
Examination and Classification	15-100-034-3120-066	7/1/15-6/30/15	16,730				6,109	6,020					14,185
Corrective Speech	15-100-034-3120-065	7/1/15-6/30/15	3,888										370
Corrective Speech	16-100-034-3120-065	7/1/15-6/30/16	14,555				14,555	14,185					3,830
Supplemental Instruction	15-100-034-3120-056	7/1/15-6/30/15	15,694										14,185
Supplemental Instruction	13-100-034-3120-056	7/1/15-6/30/13	15,694										14,185

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Plainfield Board of Education. The Board of Education is defined in Note 1(A) to the Board's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedules of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$117,133 for the general fund and an increase of \$288,301 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 334,272	\$ 136,176,390	\$ 136,510,662
Special Revenue Fund	6,558,427	20,437,679	26,996,106
Capital Projects Fund		1,809,168	1,809,168
Debt Service Fund		1,171,024	1,171,024
Food Service Fund	<u>4,858,385</u>	<u>52,179</u>	<u>4,910,564</u>
Total Financial Assistance	<u>\$ 11,751,084</u>	<u>\$ 159,646,440</u>	<u>\$ 171,397,524</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE SCHEDULES OF EXPENDITURES OF
 FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the Food Distribution Program as non-cash assistance represent current year value received and current year distributions, respectively. TPAF Social Security contributions in the amount of \$4,598,294 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2016. The amount reported as TPAF Pension System Contributions in the amount of \$4,129,231 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$4,916,773 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2016. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$58,698 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2016.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in U.S. Uniform Guidance; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$1,696,037
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	<u>7,732</u>
Total	<u>\$1,703,769</u>

NOTE 8 DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Part I – Summary of Auditor’s Results

Financial Statement Section

- A) Type of auditors' report issued: Unmodified
- B) Internal control over financial reporting:
- 1) Material weakness (es) identified? _____ yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes _____ none reported
- C) Noncompliance material to the basic financial statements noted? _____ yes X no

Federal Awards Section

- D) Dollar threshold used to determine Type A programs: \$ 750,000
- E) Auditee qualified as low-risk auditee? X yes _____ no
- F) Type of auditors' report on compliance for major programs: Unmodified
- G) Internal Control over compliance:
- 1) Material weakness (es) identified? _____ yes X no
- 2) Were significant deficiencies(s) identified that were not considered to be material weaknesses? _____ yes X none reported
- H) Any audit findings disclosed that are required to be reported in accordance with U.S. Uniform Guidance (section.510(a))? _____ yes X no

D) Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>S010A150030</u>	<u>NCLB - Title I, Title I SIA</u>
<u>10.555</u>	<u>I616NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>I616NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>I616NJ304N1099</u>	<u>Summer Food Service Program for Children</u>
<u>10.553</u>	<u>I616NJ304N1099</u>	<u>School Breakfast Program</u>
<u>84.027</u>	<u>H027A150100</u>	<u>IDEA Basic</u>
<u>84.173</u>	<u>H173A150114</u>	<u>IDEA Preschool</u>
_____	_____	_____
_____	_____	_____

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: \$ 3,000,000
- K) Auditee qualified as low-risk auditee? X yes no
- L) Type of auditors' report on compliance for major programs: Unmodified
- M) Internal Control over compliance:
- 1) Material weakness (es) identified? yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? yes X none reported
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08? yes X no
- O) Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>16-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>16-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>16-495-034-5120-084</u>	<u>Security Aid</u>
<u>16-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>16-495-034-5120-096</u>	<u>Under Adequacy Aid</u>
<u>16-495-034-5120-098</u>	<u>PARCC Readiness Aid</u>
<u>16-495-034-5120-097</u>	<u>Per Pupil Growth Aid</u>
<u>16-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>16-495-034-5094-003</u>	<u>Reimbursed TPAF Social Security Aid</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2016-001

Our audit of the DRTRS revealed the following:

- Two (2) special education students moved out of the District before October 15, 2015 and should not have been reported.
- Five (5) special education students were declassified and should have been reported as a regular education students.
- Twenty-seven (27) IEP's for special education students with special needs did not indicate transportation as a related service.

Criteria or specific requirement:

State Department of Education's Audit Program.

Condition:

See Finding 2016-001.

Context

See Finding 2016-001.

Effect

Students were not properly reported on the District's DRTRS report for the 2015/16 school year.

Cause

Unknown.

Recommendation

Internal controls over DRTRS reporting be reviewed and enhanced.

Views of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and indicated it will revise its procedures to ensure corrective action is taken.

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

There are none.

CURRENT YEAR FEDERAL AWARDS

There are none.

**PLAINFIELD BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (section .315(a)(b)) and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

There were none.