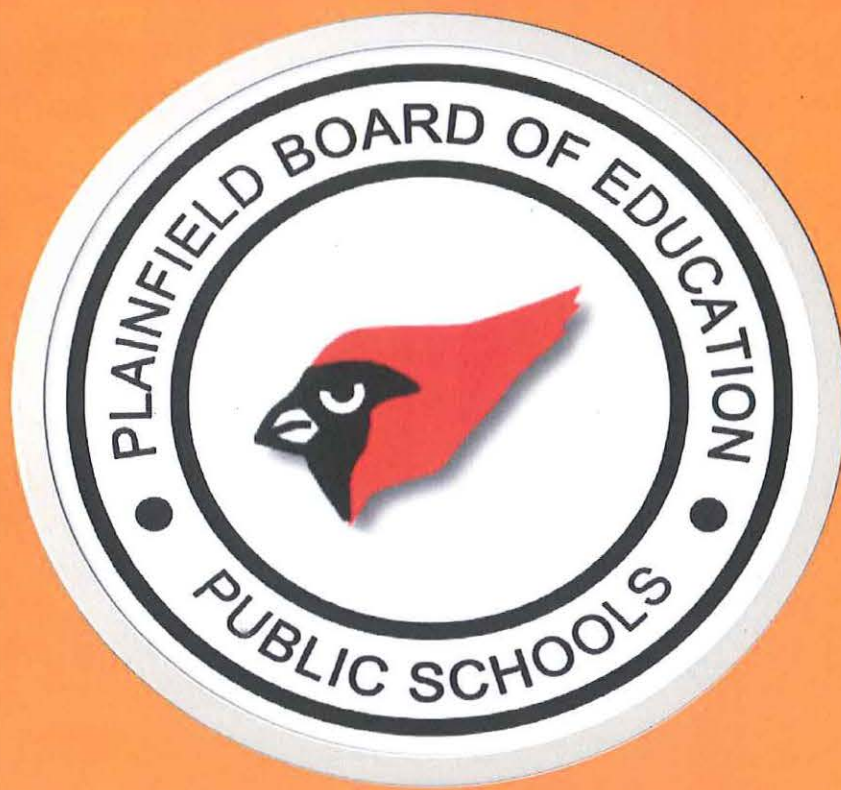


PLAINFIELD BOARD OF EDUCATION COMPREHENSIVE ANNUAL FINANCIAL REPORT



**ANNUAL AUDIT FOR THE YEAR
ENDED JUNE 30, 2017**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2017**

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

1200 Myrtle Avenue
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(908) 731-4344 * Fax (908) 731-4345

November 27, 2017

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, 2017 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 the 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, as well as vocational and special education for disabled youngsters.

The District completed the 2016-2017 fiscal year with an average daily enrollment of 7,916 students, which is 84 students above the previous year's 2015-2016 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>
2016-17	7,9161.01
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)

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 New Jersey Student Learning Standards and state assessments. The curriculum is centered on a balanced literacy approach for English Language Arts instruction. Components of the curriculum address reading, writing, listening, speaking, viewing, and technology standards to guide instruction. The goals for 2017-18 include strengthening instructional practices through training and monitoring of the district ELA Instructional Look Fors and providing professional development on literacy best practices through college partnerships.

Grades 6-8

The literacy program at the middle school level is based on the New Jersey Student Learning Standards and state assessments. The curriculum addresses all components of a balanced literacy approach to English/Language Arts instruction, including reading, writing, listening, speaking, and viewing. Goals for 2017-18 include using data to differentiate through small group instruction, incorporation of independent reading, integration of technology, and expansion of classroom libraries. In addition, best practices in writing instruction will continue to support development of student writing portfolios throughout the middle grades.

Grades 9-12

The English program at the high school level is based on the New Jersey Student Learning Standards and is designed to prepare students for graduation, college and career readiness, and to pass the Partnership for Assessment of Readiness for College and Careers (PARCC) test. The curriculum addresses all components of a balanced literacy approach to English/Language Arts instruction. All high school students are required to complete a minimum of four English courses for graduation. AP Language and Composition and AP Literature and Composition, as well as Honors levels, are offered as more rigorous alternatives to standard, grade-level English courses. Students also have opportunities to earn college credit through dual enrollment with Rutgers University and Union County College. English-language learners receive ESL courses and Transitional English courses for English credit towards graduation. Goals for 2017-18 include development of classroom libraries to encourage and support students' independent reading; professional development in conducting student conferences; and strengthening the effectiveness of the English PLC through establishment of protocols for reviewing student work to inform instructional decisions.

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 2017-2018 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 2017-2018 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 2017-2018 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.

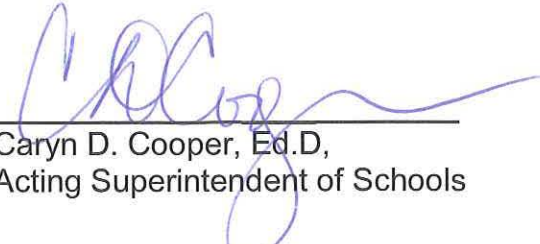
9) OTHER INFORMATION

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

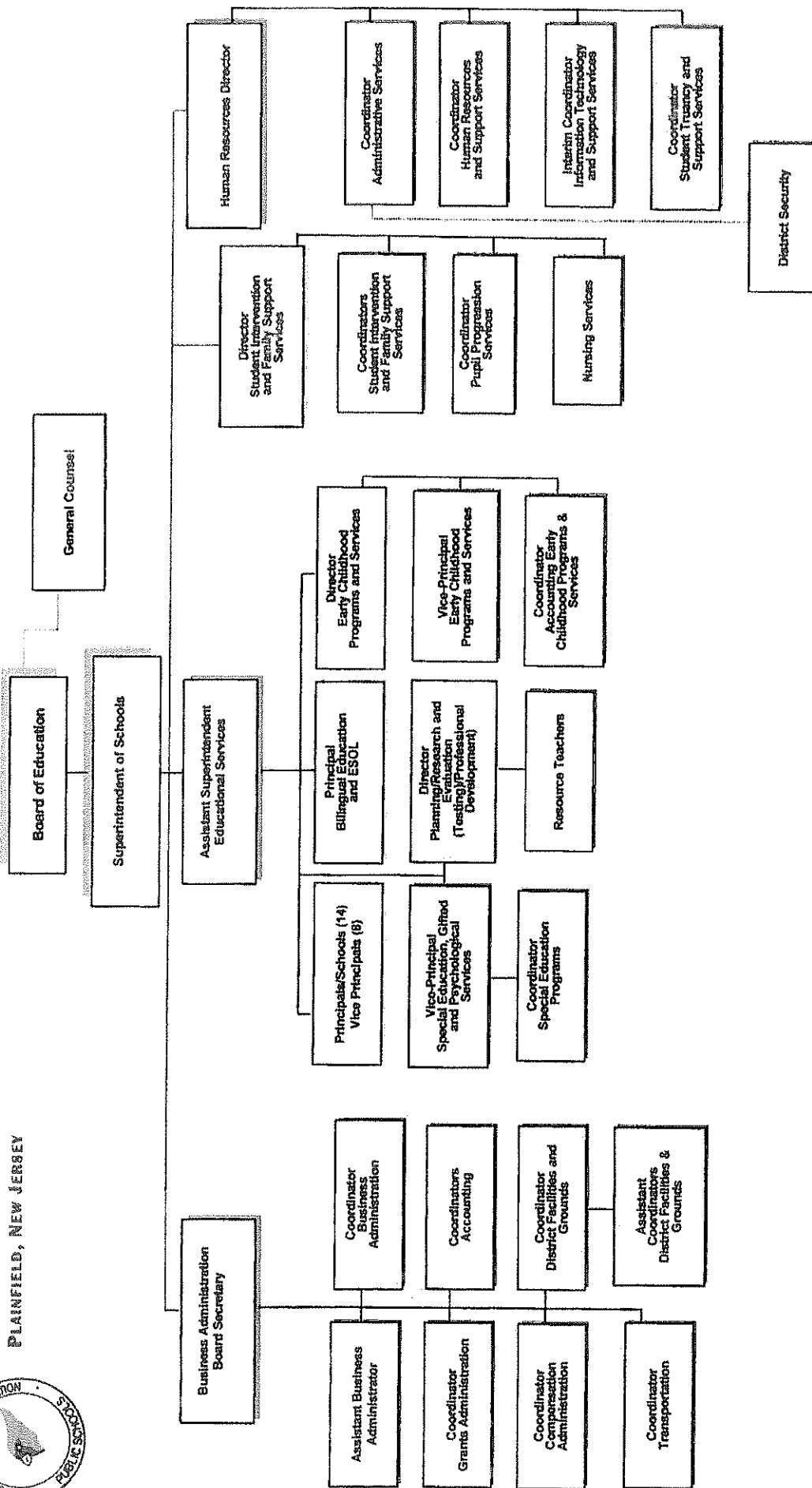
The members of the Board of Education of the City of Plainfield continue to express their concern for and strive to provide fiscal accountability to the citizens and taxpayers of the school district. They contribute their full support to the development and maintenance of our financial operation. The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

Respectfully submitted,


Caryn D. Cooper, Ed.D.,
Acting 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, 2017

<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

Dr. Caryn D. Cooper, Acting Superintendent of Schools

Mr. Gary L. Ottmann, School Business Administrator

PLAINFIELD BOARD OF EDUCATION

CONSULTANTS AND ADVISORS

AUDIT FIRM

Lerch, Vinci & Higgins, LLP
17-17 Route 208 N
Fair Lawn, New Jersey 07410

BOARD ATTORNEY

DiFrancesco Bateman
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Warren, New Jersey 07059

OFFICIAL DEPOSITORY

PNC Bank
202 Park Avenue
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
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
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DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLosi, CPA, PSA

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, 2017 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 from 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, 2017, 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 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 27, 2017 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 the effectiveness of the Plainfield Board of Education's 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



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MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017. 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 (2016-2017) and the prior year (2015-2016) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2017 are as follows

- In total, net position decreased \$6,306,454. Net position of governmental activities decreased \$6,841,033, which represents a 33% decrease over the June 30, 2016 net position. Net position of the business-type activities, which represents the food service operation, increased \$534,579 or 33% from the June 30, 2016 net position.
- General Revenues accounted for \$141,091,349 or 63% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$84,180,502 or 37% of total revenues of \$225,271,851.
- The School District had \$231,578,305 in expenses: only \$84,180,502 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$141,091,349 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, 2017**

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, 2017?" 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, 2017**

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, 2017 and 2016.

**Table A-1
Statement of Net Position
as of June 30, 2017 and 2016**

	Governmental Activities		Business-Type Activities		Total	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Assets						
Current and Other Assets	\$ 14,477,678	\$ 17,391,327	\$ 1,794,514	\$ 1,591,280	\$ 16,272,192	\$ 18,982,607
Capital Assets, Net	<u>81,882,244</u>	<u>81,873,586</u>	<u>353,838</u>	<u>376,472</u>	<u>82,236,082</u>	<u>82,250,058</u>
Total Assets	<u>96,359,922</u>	<u>99,264,913</u>	<u>2,148,352</u>	<u>1,967,752</u>	<u>98,508,274</u>	<u>101,232,665</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding of Debt	234,802	265,761			234,802	265,761
Deferred Amount on Net Pension Liability	<u>17,546,060</u>	<u>6,608,062</u>	<u>-</u>	<u>-</u>	<u>17,546,060</u>	<u>6,608,062</u>
Total Deferred Outflows of Resources	<u>17,780,862</u>	<u>6,873,823</u>	<u>-</u>	<u>-</u>	<u>17,780,862</u>	<u>6,873,823</u>
Liabilities:						
Other Liabilities	11,396,512	10,392,686	7,801	362,372	11,404,313	10,755,058
Long-Term Liabilities	<u>88,692,536</u>	<u>73,979,386</u>	<u>-</u>	<u>-</u>	<u>88,692,536</u>	<u>73,979,386</u>
Total Liabilities	<u>100,089,048</u>	<u>84,372,072</u>	<u>7,801</u>	<u>362,372</u>	<u>100,096,849</u>	<u>84,734,444</u>
Deferred Inflows of Resources						
Deferred Commodities Revenue			4,623	4,031	4,623	4,031
Deferred Amount on Net Pension Liability	<u>225,767</u>	<u>1,099,662</u>	<u>-</u>	<u>-</u>	<u>225,767</u>	<u>1,099,662</u>
Total Deferred Inflows of Resources	<u>225,767</u>	<u>1,099,662</u>	<u>4,623</u>	<u>4,031</u>	<u>230,390</u>	<u>1,103,693</u>
Net Position:						
Net Investment in						
Capital Assets	62,578,978	61,093,904	353,838	376,472	62,932,816	61,470,376
Restricted	11,412,730	14,000,002			11,412,730	14,000,002
Unrestricted	<u>(60,165,739)</u>	<u>(54,426,904)</u>	<u>1,782,090</u>	<u>1,224,877</u>	<u>(58,383,649)</u>	<u>(53,202,027)</u>
Total Net Position	<u>\$ 13,825,969</u>	<u>\$ 20,667,002</u>	<u>\$ 2,135,928</u>	<u>\$ 1,601,349</u>	<u>\$ 15,961,897</u>	<u>\$ 22,268,351</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

The School District as a Whole (Continued)

Table A-2 shows changes in net position for the fiscal year ended June 30, 2017 and 2016.

**Table A-2
Changes in Net Position
For the Fiscal Years Ended June 30, 2017 and 2016**

	Governmental Activities		Business-Type Activities		Total	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues						
Program Revenues						
Charges for Services	\$ 197,379	\$ 253,730	\$ 471,720	\$ 748,225	\$ 669,099	\$ 1,001,955
Operating Grants and Contributions	78,439,357	67,781,785	4,723,068	4,910,564	83,162,425	72,692,349
Capital Grants and Contributions	348,978	1,809,168			348,978	1,809,168
General Revenues						
Property Taxes	25,524,859	24,371,231			25,524,859	24,371,231
Grants and Entitlements	115,000,094	112,841,945			115,000,094	112,841,945
Other	286,145	1,765,394	280,251	496	566,396	1,765,890
Total Revenues	<u>219,796,812</u>	<u>208,823,253</u>	<u>5,475,039</u>	<u>5,659,285</u>	<u>225,271,851</u>	<u>214,482,538</u>
Program Expenses						
Instruction						
Regular	91,562,732	82,528,958			91,562,732	82,528,958
Special Education	27,707,953	24,864,703			27,707,953	24,864,703
Other Instruction	17,334,598	16,069,103			17,334,598	16,069,103
School Sponsored Activities and Athletics	1,773,627	1,489,314			1,773,627	1,489,314
Support Services						
Student and Instruction Related Services	42,260,477	42,254,415			42,260,477	42,254,415
General Administration Services	2,027,562	2,281,983			2,027,562	2,281,983
School Administration Services	9,451,979	7,904,434			9,451,979	7,904,434
Plant Operations and Maintenance	21,408,872	22,613,856			21,408,872	22,613,856
Pupil Transportation	6,122,899	5,590,878			6,122,899	5,590,878
Business/Central Services	6,088,515	5,881,964			6,088,515	5,881,964
Interest on Long-Term Debt	898,631	959,173			898,631	959,173
Food Service	-	-	4,940,460	5,119,892	4,940,460	5,119,892
Total Expenses	<u>226,637,845</u>	<u>212,438,781</u>	<u>4,940,460</u>	<u>5,119,892</u>	<u>231,578,305</u>	<u>217,558,673</u>
Change in Net Position	(6,841,033)	(3,615,528)	534,579	539,393	(6,306,454)	(3,076,135)
Beginning of Year, Net Position	20,667,002	24,282,530	1,601,349	1,061,956	22,268,351	25,344,486
End of Year, Net Position	<u>\$ 13,825,969</u>	<u>\$ 20,667,002</u>	<u>\$ 2,135,928</u>	<u>\$ 1,601,349</u>	<u>\$ 15,961,897</u>	<u>\$ 22,268,351</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Program Expenses				
Instruction				
Regular	\$ 91,562,732	\$ 82,528,958	\$ 65,788,472	\$ 62,937,318
Special Education	27,707,953	24,864,703	15,075,669	13,570,716
Other Instruction	17,334,598	16,069,103	9,912,913	10,097,796
School Sponsored Activities and Athletics	1,773,627	1,489,314	1,213,288	1,105,404
Support Services				
Student and Instruction Related Services	42,260,477	42,254,415	17,959,720	18,464,691
General Administration Services	2,027,562	2,281,983	1,893,547	2,182,262
School Administration Services	9,451,979	7,904,434	6,760,972	6,075,910
Plant Operations and Maintenance	21,408,872	22,613,856	17,850,275	17,635,115
Pupil Transportation	6,122,899	5,590,878	4,814,489	4,278,431
Business/Central Services	6,088,515	5,881,964	5,951,234	5,779,815
Interest on Long-Term Debt	898,631	959,173	431,552	466,640
Total Governmental Activities	<u>\$ 226,637,845</u>	<u>\$ 212,438,781</u>	<u>\$ 147,652,131</u>	<u>\$ 142,594,098</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, 2017**

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 \$219,796,812 and \$208,823,253 for the years ended June 30, 2017 and 2016, respectively. Property taxes made up 12% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2017 and 2016, respectively. Federal, State, and local grants accounted for another 88% of revenue for the years ended June 30, 2017 and 2016, 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 \$534,579.
- Charges for services represents \$471,720 or 9% of revenue. This represents amounts paid by Patrons for daily food service.
- Miscellaneous revenues represents \$280,251 or 5% of revenues and includes interest earned and the food service subsidy from the food service management company.
- Federal and state reimbursements for meals, including payments for free and reduced lunches, breakfast and snacks and donated commodities was \$4,723,068 or 86% 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 \$195,049,635 and \$192,905,365 and expenditures of \$198,540,037 and \$197,041,206 for the fiscal year ended June 30, 2017 and 2016, 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, 2017**

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, 2017 and 2016:

**Table A-4
Summary of Governmental Funds Revenues
For the Fiscal Years Ended June 30, 2017 and 2016**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2017</u>	<u>2016</u>		
Revenues				
Local Sources	\$ 26,038,245	\$ 26,418,405	\$ (380,160)	-1.4%
State Sources	162,155,150	159,594,261	2,560,889	1.6%
Federal Sources	<u>6,856,240</u>	<u>6,892,699</u>	<u>(36,459)</u>	-0.5%
Total Revenues	<u>\$ 195,049,635</u>	<u>\$ 192,905,365</u>	<u>\$ 2,144,270</u>	1.1%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2017 and 2016:

**Table A-5
Summary of Governmental Funds Expenditures
For the Fiscal Years Ended June 30, 2017 and 2016**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2017</u>	<u>2016</u>		
Expenditures				
Instruction	\$ 113,075,878	\$ 108,116,998	\$ 4,958,880	4.6%
Support Services	80,367,982	83,048,831	(2,680,849)	-3.2%
Capital Outlay	2,694,421	3,476,416	(781,995)	-22.5%
Debt Service	<u>2,401,756</u>	<u>2,398,961</u>	<u>2,795</u>	0.1%
Total Expenditures	<u>\$ 198,540,037</u>	<u>\$ 197,041,206</u>	<u>\$ 1,498,831</u>	0.8%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017 and 2016, 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
Governmental Activities
as of June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	10,791,110	9,150,792
Land Improvements	4,128,005	4,123,105
Building and Building Improvements	97,340,942	96,710,206
Machinery and Equipment	<u>7,820,117</u>	<u>7,453,750</u>
	121,856,508	119,214,187
Less: Accumulated Depreciation	<u>(39,974,264)</u>	<u>(37,340,601)</u>
Capital Assets, Net	<u>\$ 81,882,244</u>	<u>\$ 81,873,586</u>

Overall, capital assets for governmental activities increased \$8,658 from fiscal year 2016 to fiscal year 2017 due to capital outlay additions exceeding depreciation.

**Table A-7
Capital Assets
Business-Type Activities
as of June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Machinery and Equipment	\$ 1,278,452	\$ 1,253,769
Less: Accumulated Depreciation	<u>(924,614)</u>	<u>(877,297)</u>
Capital Assets, Net	<u>\$ 353,838</u>	<u>\$ 376,472</u>

Overall, capital assets for business-type activities decreased \$22,634 from fiscal year 2016 to fiscal year 2017 as a result of depreciation exceeding acquisitions.

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, 2017**

Debt Administration

At June 30, 2017 and 2016, the School District had \$94,039,287 and \$78,872,355 0in long-term liabilities, respectively. Table A-8 shows the breakdown of outstanding debt owed.

**Table A-8
Long-Term Debt
Outstanding Long-Term Liabilities
as of June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Bonds Payable, Including Premium	\$ 19,538,068	\$ 21,045,443
Compensated Absences	2,705,711	2,586,232
Net Pension Liability	66,448,757	50,347,711
Claims Payable	1,750,795	1,279,159
Accrued Liability for Insurance Claims	<u>3,595,956</u>	<u>3,613,810</u>
Total	<u>\$ 94,039,287</u>	<u>\$ 78,872,355</u>

At June 30, 2017, the School District's remaining legal debt margin was \$88,372,751. 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 \$6,129,753 of fund balance in the 2017/2018 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, 2017**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 12,492,184	\$ 1,144,293	\$ 13,636,477
Receivables, net	1,677,448	263,862	1,941,310
Other Accounts Receivable	308,046	348,723	656,769
Inventory		37,636	37,636
Capital Assets, net			
Not Being Depreciated	12,567,444		12,567,444
Being Depreciated	<u>69,314,800</u>	<u>353,838</u>	<u>69,668,638</u>
Total Assets	<u>96,359,922</u>	<u>2,148,352</u>	<u>98,508,274</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	234,802		234,802
Deferred Amount on Net Pension Liability	<u>17,546,060</u>	<u>-</u>	<u>17,546,060</u>
Total Deferred Outflows of Resources	<u>17,780,862</u>	<u>-</u>	<u>17,780,862</u>
LIABILITIES			
Payable to State Government	46,461		46,461
Payable to Federal Government	212		212
Claims Payable	6,035,410		6,035,410
Accounts Payable	3,698,854	7,801	3,706,655
Accrued Salaries and Wages	283,895		283,895
Due to Other Funds	3,602		3,602
Accrued Interest Payable	385,294		385,294
Unearned Revenue	942,784		942,784
Noncurrent Liabilities			
Due Within One Year	1,785,571		1,785,571
Due Beyond One Year	<u>86,906,965</u>	<u>-</u>	<u>86,906,965</u>
Total Liabilities	<u>100,089,048</u>	<u>7,801</u>	<u>100,096,849</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenue		4,623	4,623
Deferred Amount on Net Pension Liability	<u>225,767</u>	<u>-</u>	<u>225,767</u>
Total Deferred Inflows of Resources	<u>225,767</u>	<u>4,623</u>	<u>230,390</u>
NET POSITION			
Net Investment in Capital Assets	62,578,978	353,838	62,932,816
Restricted			
Plant Maintenance	3,000,000		3,000,000
Capital Projects	8,412,729		8,412,729
Debt Service	1		1
Unrestricted	<u>(60,165,739)</u>	<u>1,782,090</u>	<u>(58,383,649)</u>
Total Net Position	<u>\$ 13,825,969</u>	<u>\$ 2,135,928</u>	<u>\$ 15,961,897</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, 2017

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	\$ 91,562,732	\$ 197,379	\$ 25,576,881		\$ (65,788,472)		\$ (65,788,472)
Special Education	27,707,953		12,632,284		(15,075,669)		(15,075,669)
Other Instruction	17,334,598		7,421,685		(9,912,913)		(9,912,913)
School Sponsored Activities and Athletics	1,773,627		560,339		(1,213,288)		(1,213,288)
Support Services							
Student and Instruction Related Svcs.	42,260,477		24,300,757		(17,959,720)		(17,959,720)
General Administration Services	2,027,562		134,015		(1,893,547)		(1,893,547)
School Administration Services	9,451,979		2,691,007		(6,760,972)		(6,760,972)
Plant Operations and Maintenance	21,408,872		3,209,619	\$ 348,978	(17,850,275)		(17,850,275)
Pupil Transportation	6,122,899		1,308,410		(4,814,489)		(4,814,489)
Business/Central Services	6,088,515		137,281		(5,951,234)		(5,951,234)
Interest on Long-Term Debt	898,631		467,079		(431,552)		(431,552)
Total Governmental Activities	226,637,845	197,379	78,439,357	348,978	(147,652,131)	-	(147,652,131)
Business-Type Activities							
Food Service	4,940,460	471,720	4,723,068	-		\$ 254,328	254,328
Total Business-Type Activities	4,940,460	471,720	4,723,068	-	-	254,328	254,328
Total Primary Government	\$231,578,305	\$ 669,099	\$ 83,162,425	\$ 348,978	(147,652,131)	254,328	(147,397,803)

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, 2017

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 24,295,492		\$ 24,295,492
Taxes Levied for Debt Service	1,229,367		1,229,367
Restricted State Aid for Debt Service Purposes	705,309		705,309
Federal and State Aid - Unrestricted	114,294,785		114,294,785
Interest Earnings	13,254	\$ 535	13,789
Miscellaneous Income	272,891	279,716	552,607
Total General Revenues and Special Items	140,811,098	280,251	141,091,349
Change in Net Position	(6,841,033)	534,579	(6,306,454)
Net Position, Beginning of Year	20,667,002	1,601,349	22,268,351
Net Position, End of Year	\$ 13,825,969	\$ 2,135,928	\$ 15,961,897

FUND FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2017**

	<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	\$ 10,522,746	\$ 1,969,437		\$ 1	\$ 12,492,184
Receivables From Other Governments	1,135,441	84,800	\$ 457,207		1,677,448
Other Receivables	298,248	9,798			308,046
Due from Other Funds	107,530	-	-	-	107,530
Total Assets	\$ 12,063,965	\$ 2,064,035	\$ 457,207	\$ 1	\$ 14,585,208
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 2,284,220	\$ 1,247,772	\$ 166,862		\$ 3,698,854
Accrued Salaries and Wages	274,274	9,621			283,895
Due to Other Funds	3,602		107,530		111,132
Claims Payable	688,659				688,659
Unearned Revenue	-	759,969	182,815		942,784
Payable to Federal Government		212			212
Payable to State Government	-	46,461	-	-	46,461
Total Liabilities	3,250,755	2,064,035	457,207	-	5,771,997
Fund Balances					
Restricted					
Excess Surplus	498,499				498,499
Excess Surplus - Designated for Subsequent Year's Expenditures	1,389,646				1,389,646
Capital Reserve	2,412,729				2,412,729
Capital Reserve - Designated for Subsequent Year's Expenditures	6,000,000				6,000,000
Maintenance Reserve	2,000,000				2,000,000
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,000,000				1,000,000
Debt Service				\$ 1	1
Committed					
Year End Encumbrances	738,989				738,989
Assigned					
Year End Encumbrances	297,762				297,762
Designated for Subsequent Year's Expenditures	4,718,082				4,718,082
ARRA-SEMI Designated for Subsequent Year's Expenditures	22,025				22,025
Unassigned	(10,264,522)	-	-	-	(10,264,522)
Total Fund Balances	8,813,210	-	-	1	8,813,211
Total Liabilities and Fund Balances	\$ 12,063,965	\$ 2,064,035	\$ 457,207	\$ 1	14,585,208
Total Fund Balances Governmental Funds (Exhibit B-1)					\$ 8,813,211
Amounts reported for <i>governmental activities</i> 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 \$121,856,508 and the accumulated depreciation is \$39,974,264.					81,882,244
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.					234,802
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				\$ 17,546,060	
Deferred Inflows of Resources				(225,767)	
					17,320,293
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).					(94,424,581)
Net Position of Governmental Activities (Exhibit A-1)					\$ 13,825,969

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, 2017**

	<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	\$ 24,295,492			\$ 1,229,367	\$ 25,524,859
Tuition	197,379				197,379
Interest	13,254				13,254
Miscellaneous	272,891	\$ 29,862	-	-	302,753
Total - Local Sources	24,779,016	29,862	-	1,229,367	26,038,245
State Sources	139,610,359	21,023,425	\$ 348,978	1,172,388	162,155,150
Federal Sources	323,880	6,532,360	-	-	6,856,240
Total Revenues	164,713,255	27,585,647	348,978	2,401,755	195,049,635
EXPENDITURES					
Current					
Instruction					
Regular Instruction	73,909,738	302,891			74,212,629
Special Education Instruction	22,612,967	1,830,270			24,443,237
Other Instruction	11,926,643	1,101,448			13,028,091
School Sponsored Activities and Cocurricular Instruction	1,391,921				1,391,921
Support Services					
Student and Instruction Related Services	17,145,947	23,191,818			40,337,765
School Administration Services	7,379,824				7,379,824
General Administration Services	1,893,430				1,893,430
Business / Central Services	5,426,074				5,426,074
Plant Operations and Maintenance	20,070,511				20,070,511
Pupil Transportation	5,260,378				5,260,378
Debt Service					
Principal				1,445,000	1,445,000
Interest and Other Charges				956,756	956,756
Capital Outlay	2,295,162	50,281	348,978	-	2,694,421
Total Expenditures	169,312,595	26,476,708	348,978	2,401,756	198,540,037
Excess (Deficiency) of Revenues Over Expenditures	(4,599,340)	1,108,939	-	(1)	(3,490,402)
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,621,234				1,621,234
Transfer Out - Special Revenue Fund - Preschool	(512,295)				(512,295)
Transfer In - Special Revenue Fund - Preschool		512,295			512,295
Transfer Out - SBB and Preschool	-	(1,621,234)	-	-	(1,621,234)
Total Other Financing Sources and Uses	1,108,939	(1,108,939)	-	-	-
Net Change in Fund Balances	(3,490,401)	-	-	(1)	(3,490,402)
Fund Balance, Beginning of Year	12,303,611	-	-	2	12,303,613
Fund Balance, End of Year	\$ 8,813,210	\$ -	\$ -	\$ 1	\$ 8,813,211

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, 2017**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (3,490,402)**

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	\$	2,694,421	
Depreciation Expense		<u>(2,685,763)</u>	
			8,658

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			1,445,000

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	26,709		
Amortization of Original Issue Premium	62,375		
Amortization of Deferred Amount on Refunding	(30,959)		
Net Pension Liability	(4,289,153)		
Increase in Compensated Absences	<u>(119,479)</u>		
			(4,350,507)

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	17,854		
Claims Payable	<u>(471,636)</u>		
			<u>(453,782)</u>

Change in net position of governmental activities **\$ (6,841,033)**

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, 2017**

**Business-Type
Activities
Enterprise Fund
Food Services**

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 1,144,293
Intergovernmental Receivable	
State	7,997
Federal	255,865
Other Accounts Receivables	348,723
Inventory	<u>37,636</u>
Total Current Assets	<u>1,794,514</u>
Capital Assets	
Equipment	1,278,452
Less: Accumulated Depreciation	<u>(924,614)</u>
Total Capital Assets	<u>353,838</u>
Total Assets	<u>2,148,352</u>

LIABILITIES

Current Liabilities	
Accounts Payable	<u>7,801</u>
Total Current Liabilities	<u>7,801</u>
Deferred Inflows of Resources	
Deferred Commodities Revenue	<u>4,623</u>
Total Deferred Inflows of Resources	<u>4,623</u>

NET POSITION

Net Investment in Capital Assets	353,838
Unrestricted	<u>1,782,090</u>
Total Net Position	<u>\$ 2,135,928</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, 2017**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 2,035
Daily Sales-Non-Reimbursable Programs	<u>469,685</u>
Total Operating Revenues	<u>471,720</u>
OPERATING EXPENSES	
Cost of Sales-Reimbursable Programs	2,192,720
Cost of Sales-Non-Reimbursable Programs	154,996
Salaries and Benefits	1,600,427
Supplies and Materials	307,575
Purchased Services	241,954
Insurance	50,761
Summer Program Costs	24,302
Depreciation	47,317
Management Company Fee and Allowance	301,223
Miscellaneous Expenditures	<u>19,185</u>
Total Operating Expenses	<u>4,940,460</u>
Operating Loss	<u>(4,468,740)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	55,546
Federal Sources	
National School Breakfast Program	1,496,745
National School Lunch Program	2,718,678
Food Distribution Program	236,258
Fresh Fruit & Vegetable Program	37,176
Snack Program	47,276
Summer Food Program	131,389
Food Service Subsidy	279,716
Interest Revenue	<u>535</u>
Total Nonoperating Revenues	<u>5,003,319</u>
Change in Net Position	534,579
Net Position, Beginning of Year	<u>1,601,349</u>
Net Position, End of Year	<u>\$ 2,135,928</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, 2017**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 522,374
Cash Payments for Salaries and Benefits	(1,600,427)
Cash Payments to Suppliers for Goods and Services	<u>(3,433,358)</u>
Net Cash Used by Operating Activities	<u>(4,511,411)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	4,487,804
Cash Payments to Other Funds	<u>(61,865)</u>
Net Cash Provided by Noncapital Financing Activities	<u>4,425,939</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(24,683)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(24,683)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>535</u>
Net Cash Provided by Investing Activities	<u>535</u>
Net Decrease in Cash and Cash Equivalents	(109,620)
Cash and Cash Equivalents, Beginning of Year	<u>1,253,913</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,144,293</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ (4,468,740)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	47,317
USDA Commodities	236,258
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	50,654
Increase/(Decrease) in Accounts Payable	(354,571)
(Increase)/Decrease in Inventory	<u>(22,329)</u>
Total Adjustments	<u>(42,671)</u>
Net Cash Used by Operating Activities	<u>\$ (4,511,411)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 236,850</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, 2017**

	<u>Unemployment Compensation Insurance Fund</u>	<u>Agency Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 422,553	\$ 4,719,803
Intergovernmental Receivable	2,398	
Due from Other Funds	<u>158,533</u>	<u>3,602</u>
Total Assets	<u>583,484</u>	<u>\$ 4,723,405</u>
LIABILITIES		
Accrued Salaries and Wages		\$ 3,571,557
Payroll Deductions and Withholdings		893,167
Due to Student Groups		100,148
Due to Other Funds		158,533
Intergovernmental Payable	<u>68,982</u>	<u>-</u>
Total Liabilities	<u>68,982</u>	<u>\$ 4,723,405</u>
NET POSITION		
Held in Trust for Unemployment Claims	<u>\$ 514,502</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, 2017

	<u>Unemployment Compensation Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 417
Board Contribution	100,000
Employee Contributions	<u>220,781</u>
Total Additions	<u>321,198</u>
DEDUCTIONS	
Unemployment Claims	<u>266,012</u>
Total Deductions	<u>266,012</u>
Change in Net Position	55,186
Net Position, Beginning of Year	<u>459,316</u>
Net Position, End of Year	<u><u>\$ 514,502</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, 2017**

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 2017, the District adopted the following GASB statements as required:

- 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*. 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. 77, *Tax Abatement Disclosures*. 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. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14. *The Financial Reporting Entity, as amended*.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. 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.

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

- 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. 84, *Fiduciary Activities*, will be effective with the fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement established criteria for identifying fiduciary activities of all state and local governments.
- GASB No. 85, *Omnibus 2017*, will be effective with the fiscal year ending June 30, 2018. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and post-employment benefits (pensions and other post-employment benefits (OPEB)).
- GASB No. 86, *Certain Debt Extinguishment Issues*, will be effective with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.
- GASB No. 87, *Leases*, will be effective with the fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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.

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 type:

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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*

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 acquisition 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.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. *Deferred Outflows/Inflows of Resources (Continued)*

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.

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.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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*

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.

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 – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2016 audited excess surplus that was appropriated in the 2017/2018 original budget certified for taxes.

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2017 audited excess surplus that is required to be appropriated in the 2018/2019 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 2017/2018 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.

Maintenance Reserve - Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of maintenance reserve fund balance appropriated in the adopted 2017/2018 District budget certified for taxes

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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)

Restricted Fund Balance (Continued)

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.

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the Board of Trustees 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.

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 2017/2018 District budget certified for taxes.

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, 2017 that will be appropriated in the adopted 2017/2018 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

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.

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 2015-2016 and 2016-2017 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 \$(94,424,581) difference are as follows:

Bonds payable	\$ (19,065,000)
Add: Issuance premium (to be amortized as interest expense)	(473,068)
Accrued interest payable	(385,294)
Accrued liability for insurance claims	(3,595,956)
Compensated absences	(2,705,711)
Claims payable - Workers Comp. Plan	(1,750,795)
Net Pension Liability	<u>(66,448,757)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (94,424,581)</u>

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. On February 7, 2017 the Plainfield Board of Education changed the annual election date for school board members from the third Tuesday in April to the November general election, therefore voter approval of the annual budget is not required pursuant to State statute.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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 2016/2017. Also, during 2016/2017 the Board increased the original budget by \$6,803,761. 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.

B. Excess Expenditures Over Appropriations

The following is a summary of expenditures in excess of available appropriations. The overexpended appropriation resulted in unfavorable variances.

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Student Transportation Services			
Contracted Services (Special Education			
Students)-ESCs & CTSAs	<u>\$785,000</u>	<u>\$1,237,815</u>	<u>\$452,815</u>

The above variance was offset with other available resources.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The District has an unassigned fund balance deficit of \$10,264,522 in the General Fund as of June 30, 2017 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 2016/2017 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 deficit in the GAAP (fund) financial statements of \$10,264,522 in the General Fund is less than the delayed state aid payments at June 30, 2017.

D. 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Capital Reserve (Continued)

The activity of the capital reserve for the fiscal year ended June 30, 2017 is as follows:

Balance, July 1, 2016	\$ 11,000,000
Increased by:	
Transfer from unexpended projects in Capital Outlay	<u>4,412,729</u>
	15,412,729
Decreased by:	
Approved in District Budget	<u>7,000,000</u>
Balance, June 30, 2017	<u>\$ 8,412,729</u>

A withdrawal of \$6,000,000 is appropriated in the 2017/18 budget for certain capital projects.

E. 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, 2017 is as follows:

Balance, July 1, 2016	<u>\$ 3,000,000</u>
Balance, June 30, 2017	<u>\$ 3,000,000</u>

The June 30, 2017 comprehensive maintenance plan indicated a maximum maintenance reserve amount of \$6,438,388. A withdrawal of \$1,000,000 is appropriated in the 2017/18 budget.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

F. 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, 2017 is \$1,888,145. Of this amount, \$1,389,646 was designated and appropriated in the 2017/2018 original budget certified for taxes and the remaining amount of \$498,499 will be appropriated in the 2018/2019 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), National Credit Union Share Insurance Fund (NCUSIF), 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. NCUSIF insures credit union accounts up to \$250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2017, the book value of the Board's deposits were \$18,778,833 and bank and brokerage firm balances of the Board's deposits amounted to \$22,493,313. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ <u>22,493,313</u>
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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, 2017 none of the Board's bank balances were exposed to custodial credit risk.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

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, 2017, 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, 2017 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	\$ 298,248	\$ 9,798		\$ 348,723	\$ 656,769
Intergovernmental					
Federal		74,958		255,865	330,823
State	242,993	9,842	\$ 457,207	7,997	718,039
Property Taxes	581,388				581,388
Local	311,060	-	-	-	311,060
Gross Receivables	1,433,689	94,598	457,207	612,585	2,598,079
Less: Allowance for Uncollectibles	-	-	-	-	-
Net Total Receivables	<u>\$ 1,433,689</u>	<u>\$ 94,598</u>	<u>\$ 457,207</u>	<u>\$ 612,585</u>	<u>\$ 2,598,079</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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	\$ 725,940
Grant draw downs reserved for encumbrances	34,029
Capital Projects Fund	
Unrealized School Facility Grants	<u>182,815</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 942,784</u>

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2017 was as follows:

	Balance, July 1, 2016	Increases	Decreases	Transfers	Balance, June 30, 2017
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	<u>9,150,792</u>	<u>\$ 1,651,498</u>	<u>-</u>	<u>\$ (11,180)</u>	<u>10,791,110</u>
Total capital assets not being depreciated	<u>10,927,126</u>	<u>1,651,498</u>	<u>-</u>	<u>(11,180)</u>	<u>12,567,444</u>
Capital assets, being depreciated					
Land Improvements	4,123,105			4,900	4,128,005
Buildings and Building Improvements	96,710,206	619,556		11,180	97,340,942
Machinery and Equipment	<u>7,453,750</u>	<u>423,367</u>	<u>\$ (52,100)</u>	<u>(4,900)</u>	<u>7,820,117</u>
Total capital assets, being depreciated	<u>108,287,061</u>	<u>1,042,923</u>	<u>(52,100)</u>	<u>11,180</u>	<u>109,289,064</u>
Less accumulated depreciation for:					
Land Improvements	(3,487,714)	(94,085)			(3,581,799)
Buildings and Building Improvements	(29,659,877)	(1,959,725)			(31,619,602)
Machinery and Equipment	<u>(4,193,010)</u>	<u>(631,953)</u>	<u>52,100</u>	<u>-</u>	<u>(4,772,863)</u>
Total accumulated depreciation	<u>(37,340,601)</u>	<u>(2,685,763)</u>	<u>52,100</u>	<u>-</u>	<u>(39,974,264)</u>
Total capital assets, being depreciated, net	<u>70,946,460</u>	<u>(1,642,840)</u>	<u>-</u>	<u>-</u>	<u>69,314,800</u>
Government activities capital assets, net	<u>\$ 81,873,586</u>	<u>\$ 8,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,882,244</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, July 1, 2016	Increases	Decreases	Balance, June 30, 2017
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and Equipment	\$ 1,253,769	\$ 24,683	-	\$ 1,278,452
Total capital assets being depreciated	<u>1,253,769</u>	<u>24,683</u>	<u>-</u>	<u>1,278,452</u>
Less accumulated depreciation for:				
Machinery and Equipment	(877,297)	(47,317)	-	(924,614)
Total accumulated depreciation	<u>(877,297)</u>	<u>(47,317)</u>	<u>-</u>	<u>(924,614)</u>
Total capital assets, being depreciated, net	<u>376,472</u>	<u>(22,634)</u>	<u>-</u>	<u>353,838</u>
Business-type activities capital assets, net	<u>\$ 376,472</u>	<u>\$ (22,634)</u>	<u>\$ -</u>	<u>\$ 353,838</u>

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

Governmental Activities:

Instruction

Regular	\$ 1,142,455
Special Education	243,540
Other Instruction	256,027
School Sponsored CoCurricular	<u>24,732</u>
Total Instruction	<u>1,666,754</u>

Support Services

Student and Instruction Related Services	357,521
General Administration	13,366
School Administration	160,345
Operations and Maintenance of Plant	315,983
Transportation	66,789
Central Services	<u>105,005</u>
Total Support Services	<u>1,019,009</u>

Total Depreciation Expense - Governmental Activities \$ 2,685,763

Business-Type Activities:

Food Service Fund	<u>\$ 47,317</u>
Total Depreciation Expense-Business-Type Activities	<u>\$ 47,317</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017:

<u>Project/Purpose</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Window Replacement at Old Plainfield High School	\$ 1,733,277	\$ 166,863
Plainfield High School Roof Replacement	279,047	204,353
Maxson School Partial Roof Replacement	482,555	280,945
		<u>\$ 652,161</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2017, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$ 107,530
Agency Fund	General Fund	3,602
Unemployment Compensation		
Insurance Fund	Agency Fund	<u>158,533</u>
		<u>\$ 269,665</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 and/or to cover cash balances which were in an overdraft position.

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, 2017**

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	\$ 1,108,939	\$ 1,108,939
 Total transfers out	 \$ 1,108,939	 \$ 1,108,939

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, 2017 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual
installments of \$1,515,000 to \$2,340,000
through August 1, 2026, interest at 4.250% to 5.00% \$19,065,000

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

Governmental Activities:

Fiscal Year Ending	<u>Serial Bonds</u>		<u>Total</u>
	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
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	1,850,000	551,206	2,401,206
2023-2027	<u>10,670,000</u>	<u>1,326,655</u>	<u>11,996,655</u>
Total	\$ 19,065,000	\$ 4,942,560	\$ 24,007,560

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 107,437,751
Less: Net Debt	<u>19,065,000</u>
	<u>\$ 88,372,751</u>

G. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2017, was as follows:

	Balance, July 1, 2016	Additions	Reductions	Balance, June 30, 2017	Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 20,510,000		\$ 1,445,000	\$ 19,065,000	\$ 1,515,000
Add: Unamortized Premium	<u>535,443</u>	<u>-</u>	<u>62,375</u>	<u>473,068</u>	<u>-</u>
Bonds Payable Net	<u>21,045,443</u>	<u>-</u>	<u>1,507,375</u>	<u>19,538,068</u>	<u>1,515,000</u>
Net Pension Liability	50,347,711	\$ 18,094,221	1,993,175	66,448,757	
Claims Payable-Workers Comp. Plan	1,279,159	471,636		1,750,795	
Accrued Liability for Insurance Claims					
Workers Compensation Plan (IBNR)	3,613,810		17,854	3,595,956	
Compensated Absences	<u>2,586,232</u>	<u>119,479</u>	<u>-</u>	<u>2,705,711</u>	<u>270,571</u>
Governmental Activity Long-Term Liabilities	<u>\$ 78,872,355</u>	<u>\$ 18,685,336</u>	<u>\$ 3,518,404</u>	<u>\$ 94,039,287</u>	<u>\$ 1,785,571</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, 2017**

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 is a member of the N.J. Schools Insurance Group (NJSIG) (the "Group"). The Group is a risk sharing public entity pool, established for the purpose of insuring against various risks of loss.

The relationship between the Board and the Group is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The Board is contractually obligated to make all annual and supplementary contributions to the Group, to report claims on a timely basis, cooperate with the management of the Group, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by the Group. Members have a contractual obligation to fund any deficit of the Group attributable to a membership year during which they were a member.

NJSIG provides its members with risk management services, including the defense of and settlement of claims and to establish reasonable and necessary loss reduction and prevention procedures to be followed by the members. Complete financial statements of the Group are on file with the School's Business Administrator.

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior three years.

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 \$500,000 for any one accident or occurrence, with any excess benefit being reimbursed through an excess workers compensation insurance policy with State National Insurance Company. 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, 2017, 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 \$6,035,410 reported at June 30, 2017 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, 2017 and 2016 are as follows:

Governmental Activities:

	<u>Fiscal Year Ended</u>	
	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Unpaid Claims, Beginning of Year	\$ 5,771,039	\$ 5,401,296
Incurred Claims (IBNR's)	1,674,118	1,335,778
Claim Payments	<u>(1,409,747)</u>	<u>(966,035)</u>
Unpaid Claims, End of Year	<u>\$ 6,035,410</u>	<u>\$ 5,771,039</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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>
2017	\$ 100,000	\$ 220,781	\$ 266,012	\$ 514,502
2016		218,334	219,181	459,316
2015	36,000	169,752	433,133	459,380

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, 2017, 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, 2017, 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 5. OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 28 percent with an unfunded actuarial accrued liability of \$108.6 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 22.33 percent and \$79.0 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 40.14 percent and \$29.6 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.

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, 2015 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 7.65 percent and (b) projected salary increases applied through the year 2026 of 1.65-5.15 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 7.06% for PERS, 7.06% 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, 2017 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

During the fiscal years ended June 30, 2017, 2016 and 2015 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF, respectively for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

<u>Fiscal Year Ended June 30,</u>	<u>PERS</u>	<u>On-behalf TPAF</u>	<u>DCRP</u>
2017	\$ 1,993,175	\$ 5,736,695	\$ 80,266
2016	1,928,258	4,129,231	63,502
2015	1,854,834	2,808,415	50,926

In addition for fiscal year 2016/2017 the District contributed \$6,671 for PERS and the State contributed \$17,286 for TPAF for Long Term Disability Insurance Premium (LTDI).

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 \$4,147,419 during the fiscal year ended June 30, 2017 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, 2017, the District reported in the statement of net position (accrual basis) a liability of \$66,448,757 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2016 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, 2016, the District's proportionate share was .22436 percent, which was an increase of .00007 percent from its proportionate share measured as of June 30, 2015 of .22429 percent.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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)

For the fiscal year ended June 30, 2017, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$6,282,328 for PERS. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 1,235,745	
Changes of Assumptions	13,764,633	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,533,752	
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>11,930</u>	<u>\$ 225,767</u>
Total	<u>\$ 17,546,060</u>	<u>\$ 225,767</u>

At June 30, 2017, the 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>	<u>Total</u>
2018	\$ 3,885,493
2019	3,885,493
2020	4,512,376
2021	3,812,280
2022	1,224,651
Thereafter	<u>-</u>
	<u>\$ 17,320,293</u>

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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)

Actuarial Assumptions

The District's total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>PERS</u>
Inflation Rate	3.08%
Salary Increases:	
Through 2026	1.65-4.15% Based on Age
Thereafter	2.65-5.15% Based on Age
Investment Rate of Return	7.65%
Mortality Rate Table	RP-2000

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

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2016 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%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%

Discount Rate

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

<u>Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2017	June 30, 2016	3.98%

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2034

Municipal Bond Rate * From July 1, 2034
and Thereafter

* The municipal bond return rate used is 2.85% as of the measurement date of June 30, 2016. 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 3.98%, 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 (2.98 percent) or 1-percentage-point higher (4.98 percent) than the current rate:

	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 81,425,196</u>	<u>\$ 66,448,757</u>	<u>\$ 54,084,408</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2016. 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, 2017**

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, 2017, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$30,483,872 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, 2017 the State's proportionate share of the net pension liability attributable to the District is \$405,715,468. 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, 2016. At June 30, 2016, the state's share of the net pension liability attributable to the District was .51574 percent, which was a decrease of .00372 percent from its proportionate share measured as of June 30, 2015 of .51946 percent.

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

TPAF

Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.65%

Assumptions for mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational bases based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2016 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%	0.39%
US Government Bonds	1.50%	1.28%
US Credit Bonds	13.00%	2.76%
US Mortgages	2.00%	2.38%
US Inflation-Indexed Bonds	1.50%	1.41%
US High Yield Bonds	2.00%	4.70%
US Equity Market	26.00%	5.14%
Foreign-Developed Equity	13.25%	5.91%
Emerging Markets Equity	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmland	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	0.50%	2.87%
Hedge Funds - MultiStrategy	5.00%	3.70%
Hedge Funds - Equity Hedge	3.75%	4.72%
Hedge Funds - Distressed	3.75%	3.49%

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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>Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2017	June 30, 2016	3.22%

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, 2029
Municipal Bond Rate *	From July 1, 2029 and Thereafter

* The municipal bond return rate used is 2.85% as of the measurement date of June 30, 2016. 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 3.22%, 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 (2.22 percent) or 1-percentage-point higher (4.22 percent) than the current rate:

	1% Decrease (2.22%)	Current Discount Rate (3.22%)	1% Increase (4.22%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 484,514,936</u>	<u>\$ 405,715,468</u>	<u>\$ 341,365,533</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2016. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2016 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 584 state and local participating employers and contributing entities for Fiscal Year 2016.

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, 2017**

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, 2015, the most recent actuarial valuation date, the State had a \$84.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$25.9 billion for state active and retired members and \$41.6 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, 2015, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. 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, 2017**

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, 2016, there were 110,512, retirees receiving post-retirement medical benefits and the State contributed \$1.37 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 (ABP) who retired from a board of education or county college with 25 years of service. The State paid \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in Fiscal Year 2016.

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, 2017, 2016 and 2015 were \$4,779,972, \$4,916,773 and \$4,458,361, 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.

F. Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential school tax revenue must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For Plainfield Board of Education, the District's share of abated taxes resulting from the municipality/county having entered into a tax abatement agreement is indeterminate.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 24,295,492		\$ 24,295,492	\$ 24,295,492	-
Tuition	175,000		175,000	197,379	\$ 22,379
Interest	-		-	13,254	13,254
Miscellaneous	122,000	-	122,000	272,891	150,891
Total Local Sources	24,592,492	-	24,592,492	24,779,016	186,524
State Sources					
Equalization Aid	101,170,886	-	101,170,886	101,170,886	
Security Aid	3,215,823	-	3,215,823	3,215,823	
Special Education Aid	4,925,637	-	4,925,637	4,925,637	
Transportation Aid	1,271,689	-	1,271,689	1,271,689	
Extraordinary Aid	1,000,000	-	1,000,000	1,671,340	671,340
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	
Professional Learning Community Aid	95,830	-	95,830	95,830	
Host District Support Aid	1,719,484	-	1,719,484	1,719,484	
Nonpublic Transportation Aid				37,932	37,932
On-behalf TPAF - NCGI Premium (Non-Budget)				200,586	200,586
On-behalf TPAF - LTDI Premium (Non-Budget)				17,286	17,286
On-behalf TPAF - Normal Cost (Non-Budget)				5,536,109	5,536,109
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				4,779,972	4,779,972
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,147,419	4,147,419
Total State Sources	125,006,649	-	125,006,649	140,397,293	15,390,644
Federal Sources					
ARRA - Medicaid Reimbursement (SEMI)	-	-	-	22,025	22,025
Medicaid Reimbursement (SEMI)	307,054	-	307,054	301,855	(5,199)
Total Federal Sources	307,054	-	307,054	323,880	16,826
Total Revenues	149,906,195	-	149,906,195	165,500,189	15,593,994
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	2,424,923	\$ 18,613	2,443,536	2,429,176	14,360
Grades 1-5	13,922,436	178,968	14,101,404	13,866,547	234,857
Grades 6-8	8,529,651	406,751	8,936,402	8,878,785	57,617
Grades 9-12	7,505,905	612,698	8,118,603	8,111,469	7,134
Regular Programs - Home Instruction					
Salaries of Teachers	130,000	(7,776)	122,224	122,224	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	70,000	(20,000)	50,000	49,952	48
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	957,472	(70,378)	887,094	874,720	12,374
Purchased Professional/Educational Services	61,500	(12,448)	49,052	40,347	8,705
Purchased Technical Services	50,921	(24,713)	26,208	24,298	1,910
Other Purchased Services	503,690	34,195	537,885	520,337	17,548
General Supplies	1,472,686	4,492	1,477,178	1,327,841	149,337
Textbooks	302,350	(19,053)	283,297	254,419	28,878
Miscellaneous Expenditures	98,164	8,314	106,478	90,557	15,921
Total Regular Programs	36,029,698	1,109,663	37,139,361	36,590,672	548,689

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017**

	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	\$ 1,682,164	\$ 17,475	\$ 1,699,639	\$ 1,698,933	\$ 706
Other Salaries for Instruction	512,313	4,845	517,158	500,346	16,812
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,000	-	9,000	-	9,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,204,477	22,320	2,226,797	2,199,279	27,518
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	474,540	41,382	515,922	515,426	496
Other Salaries for Instruction	234,166	(26,870)	207,296	198,181	9,115
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	(3,000)	1,000	-	1,000
Textbooks	1,000	-	1,000	-	1,000
Total Behavioral Disabilities	713,706	11,512	725,218	713,607	11,611
Multiple Disabilities					
Salaries of Teachers	290,120	7,650	297,770	297,383	387
Other Salaries for Instruction	404,942	(36,047)	368,895	357,905	10,990
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	695,062	(28,397)	666,665	655,288	11,377
Resource Room/Resource Center					
Salaries of Teachers	2,543,787	233,138	2,776,925	2,763,893	13,032
Other Salaries for Instruction	393,300	(52,832)	340,468	328,439	12,029
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	10,000	(3,000)	7,000	-	7,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	2,948,087	177,306	3,125,393	3,092,332	33,061

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017**

	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	\$ 451,522	\$ (65,441)	\$ 386,081	\$ 381,756	\$ 4,325
Other Salaries for Instruction	83,756	12,000	95,756	84,359	11,397
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	535,278	(53,441)	481,837	466,115	15,722
Autism					
Salaries of Teachers	116,770	3,200	119,970	119,922	48
Other Salaries for Instruction	59,060	3,000	62,060	61,641	419
Total Autism	175,830	6,200	182,030	181,563	467
Total Special Education	7,272,440	135,500	7,407,940	7,308,184	99,756
Basic Skills/Remedial					
Salaries of Teachers	-	-	-	-	-
Total Basic Skills/Remedial	-	-	-	-	-
Bilingual Education					
Salaries of Teachers	7,301,955	76,977	7,378,932	7,346,019	32,913
Other Salaries for Instruction	256,959	(59,127)	197,832	192,984	4,848
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	3,000	-	3,000	-	3,000
General Supplies	29,000	(2,000)	27,000	5,669	21,331
Textbooks	4,000	(3,000)	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Bilingual Education	7,594,914	12,850	7,607,764	7,544,672	63,092
School Sponsored Co-Curricular Activities					
Salaries	57,000	24,300	81,300	81,284	16
Other Purchased Services	7,000	-	7,000	5,220	1,780
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	64,000	24,300	88,300	86,504	1,796
School Sponsored Athletics					
Salaries	664,410	(430)	663,980	660,872	3,108
Purchased Services	110,000	(2,000)	108,000	73,822	34,178
General Supplies	200,700	(21,000)	179,700	179,239	461
Other Objects	20,000	(13,070)	6,930	5,810	1,120
Total School Sponsored Athletics	995,110	(36,500)	958,610	919,743	38,867
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Other Purchased Services	5,099	(5,099)	-	-	-
Supplies and Materials	-	3,099	3,099	1,693	1,406
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	5,099	(2,000)	3,099	1,693	1,406

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Before/After School Program					
Salaries	-	\$ 500	\$ 500	\$ 474	\$ 26
Other Purchased Services	\$ 3,000	-	3,000	-	3,000
Total Before/After School Program	3,000	500	3,500	474	3,026
Total Instruction	51,964,261	1,244,313	53,208,574	52,451,942	756,632
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs w/ State - Special	5,094,632	836,491	5,931,123	5,900,315	30,808
Tuition to CVSD - Regular	786,000	(91,270)	694,730	682,200	12,530
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	121,230	(29,441)	91,789	81,946	9,843
Tuition to Priv. Sch. for the Disabled - State	4,221,210	1,253,650	5,474,860	5,355,074	119,786
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	270,105	-	270,105	270,105	-
Tuition - Other	206,331	(130,000)	76,331	71,424	4,907
Total Undistributed Expenditures - Instruction	10,699,508	1,839,430	12,538,938	12,361,064	177,874
Attendance and Social Work					
Salaries	141,636	7,826	149,462	149,397	65
Salaries of Family Support Teams	944,429	61,179	1,005,608	1,004,057	1,551
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	384,465	(165,656)	218,809	218,747	62
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	500	-	500	-	500
Supplies and Materials	3,700	(1,810)	1,890	1,188	702
Other Objects	1,470	-	1,470	-	1,470
Total Attendance and Social Work	1,476,200	(98,461)	1,377,739	1,373,389	4,350
Health Services					
Salaries	1,075,595	83,367	1,158,962	1,157,557	1,405
Salaries of Social Service Coordinators	1,100,699	162,643	1,263,342	1,233,078	30,264
Purchased Professional & Technical Services	135,522	112,000	247,522	178,128	69,394
Other Purchased Services	1,050	-	1,050	-	1,050
Supplies and Materials	81,385	(70,387)	10,998	5,160	5,838
Other Objects	-	-	-	-	-
Total Health Services	2,394,251	287,623	2,681,874	2,573,923	107,951
Other Support Serv. Students - Related Serv.					
Salaries	397,220	(15,300)	381,920	381,520	400
Purchased Professional Educational Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Supp.Serv. Student - Related Serv.	397,220	(15,300)	381,920	381,520	400
Guidance					
Salaries of Other Professional Staff	1,405,876	(213,744)	1,192,132	1,190,957	1,175
Salaries of Secretarial and Clerical	115,881	26,826	142,707	142,290	417
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	85,932	(78,200)	7,732	7,688	44
Other Purchased Services	2,500	(500)	2,000	-	2,000
Supplies and Materials	2,100	(800)	1,300	290	1,010
Other Objects	-	-	-	-	-
Total Guidance	1,612,289	(266,418)	1,345,871	1,341,225	4,646

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Teams					
Salaries of Other Professional Staff	\$ 2,067,364	\$ 12,257	\$ 2,079,621	\$ 2,078,562	\$ 1,059
Salaries of Secretarial & Clerical Assistants	224,213	14,732	238,945	238,921	24
Other Purchased Professional and Tech. Svc.	1,252,950	514,200	1,767,150	1,685,066	82,084
Miscellaneous Purchased Services	7,000	(1,000)	6,000	4,842	1,158
Supplies and Materials	22,500	18,988	41,488	41,404	84
Other Objects	1,000	(500)	500	-	500
Total Child Study Teams	3,575,027	558,677	4,133,704	4,048,795	84,909
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	2,836,433	(1,284,488)	1,551,945	1,551,678	267
Salaries of Secretarial & Clerical Assist.	442,198	52,903	495,101	495,003	98
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	115,749	27,798	143,547	101,434	42,113
Other Purchased Professional and Tech. Svc.	13,000	(1,000)	12,000	2,715	9,285
Other Purchased Services	62,711	15,097	77,808	76,362	1,446
Supplies and Materials	58,110	(2,781)	55,329	50,580	4,749
Other Objects	13,944	(10,000)	3,944	866	3,078
Total Improvement of Instruction Services	3,542,145	(1,202,471)	2,339,674	2,278,638	61,036
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	863,600	(74,953)	788,647	785,321	3,326
Salaries of Technology Coordinators	92,499	3,300	95,799	95,746	53
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	12,950	1,765	14,715	10,099	4,616
Other Purchased Services	2,500	(2,000)	500	150	350
Supplies and Materials	59,026	(6,500)	52,526	48,977	3,549
Other Objects	16,300	(15,659)	641	641	-
Total Educational Media/School Library	1,046,875	(94,047)	952,828	940,934	11,894
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	87,000	(58,390)	28,610	5,684	22,926
Purchased Professional/Educational Services	145,063	(125,100)	19,963	15,490	4,473
Other Purchased Professional and Technical Services	12,000	(2,125)	9,875	9,875	-
Other Purchased Services	38,440	17,731	56,171	52,374	3,797
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	282,503	(167,884)	114,619	83,423	31,196
Support Services General Administration					
Salaries	431,089	(26,418)	404,671	401,079	3,592
Audit Fees	75,000	42,000	117,000	58,161	58,839
Legal Services	200,000	19,689	219,689	201,178	18,511
Other Purchased Professional Services	11,039	-	11,039	-	11,039
Purchased Technical Services	10,000	(10,000)	-	-	-
Communications/Telephone	632,414	157,700	790,114	724,648	65,466
BOE Other Purchased Services	35,000	250	35,250	33,918	1,332
Other Purchased Services	241,083	5,750	246,833	147,037	99,796
General Supplies	66,638	5,489	72,127	40,947	31,180
Judgements Against the School District	-	11,690	11,690	11,615	75
Miscellaneous Expenditures	72,205	25,812	98,017	93,277	4,740
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	1,774,468	231,962	2,006,430	1,711,860	294,570

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,677,190	\$ (79,191)	\$ 3,597,999	\$ 3,564,174	\$ 33,825
Salaries of Secretarial and Clerical Assistants	1,113,231	143,876	1,257,107	1,247,480	9,627
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	2,500
Purchased Professional and Technical Services	7,100	826	7,926	2,605	5,321
Other Purchased Services	64,746	3,937	68,683	53,620	15,063
Supplies and Materials	159,971	40,850	200,821	139,527	61,294
Other Objects	13,500	9,184	22,684	18,326	4,358
Total Support Services School Administration	5,038,238	119,482	5,157,720	5,025,732	131,988
Central Services					
Salaries	2,099,114	(103,052)	1,996,062	1,993,524	2,538
Purchased Technical Services	89,449	8,700	98,149	96,784	1,365
Miscellaneous Purchased Services	101,847	850	102,697	91,748	10,949
Supplies and Materials	44,604	(5,052)	39,552	37,232	2,320
Other Objects	6,318	-	6,318	4,905	1,413
Total Central Services	2,341,332	(98,554)	2,242,778	2,224,193	18,585
Admin. Info. Technology					
Salaries	1,090,512	71,365	1,161,877	1,157,482	4,395
Purchased Technical Services	150,000	24,480	174,480	173,467	1,013
Other Purchased Services	516,596	(107,403)	409,193	348,998	60,195
Supplies and Materials	78,042	180,291	258,333	255,131	3,202
Total Admin. Info. Technology	1,835,150	168,733	2,003,883	1,935,078	68,805
Required Maintenance for School Facilities					
Salaries	868,565	(45,657)	822,908	822,812	96
Cleaning, Repair and Maintenance Service	1,555,815	(27,633)	1,528,182	1,251,000	277,182
Supplies and Materials	372,600	(32,000)	340,600	303,007	37,593
Total Required Maintenance for School Facilities	2,796,980	(105,290)	2,691,690	2,376,819	314,871
Custodial Services					
Salaries	5,591,578	443,352	6,034,930	6,033,716	1,214
Salaries of Non-Instructional Aides	240,492	(34,400)	206,092	206,082	10
Purchased Professional and Technical Services	457,898	(33,255)	424,643	408,196	16,447
Cleaning, Repair and Maintenance Services	879,741	68,649	948,390	739,613	208,777
Rental of Land, Bldgs & Other than Lease Purchase	6,500	4,650	11,150	8,042	3,108
Other Purchased Property Services	249,620	85,000	334,620	267,854	66,766
Insurance	860,000	78,000	938,000	935,957	2,043
Miscellaneous Purchased Services	1,000	-	1,000	190	810
General Supplies	518,685	(125,000)	393,685	329,044	64,641
Energy (Electricity)	1,499,000	99,546	1,598,546	1,453,946	144,600
Energy (Natural Gas)	734,422	(2,400)	732,022	636,848	95,174
Other Objects	13,536	10,600	24,136	22,552	1,584
Total Custodial Services	11,052,472	594,742	11,647,214	11,042,040	605,174
Care and Upkeep of Grounds					
Salaries	303,281	(16,332)	286,949	286,948	1
Total Care and Upkeep of Grounds	303,281	(16,332)	286,949	286,948	1

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Security					
Salaries	\$ 2,296,255	\$ (159,019)	\$ 2,137,236	\$ 2,132,484	\$ 4,752
Purchased Professional and Technical Services	56,210	-	56,210	7,460	48,750
Clean, Repair and Maintenance Svc.	50,000	-	50,000	2,499	47,501
General Supplies	9,100	-	9,100	-	9,100
Total Security	2,411,565	(159,019)	2,252,546	2,142,443	110,103
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,640,604	(37,282)	1,603,322	1,582,782	20,540
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	554,147	(115,084)	439,063	421,430	17,633
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	35,433	11,487
Cleaning Repair & Maint. Services	315,000	-	315,000	233,522	81,478
Contracted Services (Bet. Home and Sch.)-Vendors	59,088	30,000	89,088	77,228	11,860
Contracted Services (Other Than Between Home and School) - Vendors	350,699	(12,187)	338,512	249,594	88,918
Contracted Services (Sp. Ed. Students)-Vendors	768,000	-	768,000	748,743	19,257
Contracted Serv.(Reg. Students)-ESCs & CTSA's	262,464	(205,868)	56,596	8,075	48,521
Contracted Services (Spl. Ed. Students)-ESCs & CTSA's	785,000	-	785,000	1,237,815	(452,815)
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000	-	160,000	154,284	5,716
Miscellaneous Purchased Services-Transportation	2,241	3,800	6,041	1,931	4,110
Supplies and Materials	-	-	-	-	-
Transportation Supplies	344,577	(102,000)	242,577	192,362	50,215
Other Objects	7,514	(200)	7,314	4,356	2,958
Total Student Transportation Services	5,296,254	(438,821)	4,857,433	4,947,555	(90,122)
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	2,274,000	107,120	2,381,120	2,095,577	285,543
Other Retirement Contributions - PERS	2,146,117	192,721	2,338,838	2,338,838	-
Other Retirement Contributions - Regular	-	-	-	-	-
Unemployment Compensation	280,988	(150,000)	130,988	100,000	30,988
Workers Compensation	1,035,500	300,000	1,335,500	1,335,500	-
Health Benefits	20,248,340	(1,805,359)	18,442,981	17,789,116	653,865
Tuition Reimbursement	175,000	14,100	189,100	165,824	23,276
Other Retirement Contributions - DCRP	-	-	-	-	-
Total Unallocated Benefits	26,159,945	(1,341,418)	24,818,527	23,824,855	993,672

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 200,586	\$ (200,586)
On-behalf TPAF LTDi Pension (Non-Budget)				17,286	(17,286)
On-behalf TPAF Normal Cost (Non-Budget)				5,536,109	(5,536,109)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				4,779,972	(4,779,972)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,147,419	(4,147,419)
Total Undistributed Expenditures	\$ 84,035,703	\$ (203,366)	\$ 83,832,337	95,581,806	(11,749,469)
Total Current Expenditures	135,999,964	1,040,947	137,040,911	148,033,748	(10,992,837)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	-	40,822	40,822	35,772	5,050
Grades 6-8	-	-	-	-	-
Grades 9-12	-	30,251	30,251	30,245	6
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	-	21,000	21,000	14,064	6,936
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	20,185	20,185	15,966	4,219
Security	-	-	-	-	-
Admin. Info. Tech.	-	-	-	-	-
Custodial Services	-	35,504	35,504	35,165	339
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	-	-	-	-	-
Undist. Expendit. - Other Support Services	-	262,377	262,377	257,126	5,251
Total Equipment	-	410,139	410,139	388,338	21,801
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	410,000	146,978	556,978	299,276	257,702
Construction Services	6,590,000	(120,100)	6,469,900	1,575,884	4,894,016
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	7,000,000	26,878	7,026,878	1,875,160	5,151,718
Total Capital Outlay	7,000,000	437,017	7,437,017	2,263,498	5,173,519
Special Schools					
Summer School - Instruction	65,321	(21,858)	43,463	21,271	22,192
Summer School - Support Services	55,000	(12,000)	43,000	42,246	754
Total Special Schools	120,321	(33,858)	86,463	63,517	22,946
Other Alternative Ed Program - Instruction					
Salaries of Teachers	13,570	43,412	56,982	53,622	3,360
Other Salaries of Instruction	10,416	15,904	26,320	26,304	16
Total Other Alternative Ed Program - Instruction	23,986	59,316	83,302	79,926	3,376
Transfer to Charter Schools	19,629,382	(745,730)	18,883,652	18,871,906	11,746
Total General Fund	162,773,653	757,692	163,531,345	169,312,595	(5,781,250)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(12,867,458)	(757,692)	(13,625,150)	(3,812,406)	9,812,744

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget To Actual</u>
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	\$ 76,409,672	\$ (1,465,372)	\$ 74,944,300	\$ 73,057,400	\$ (1,886,900)
Transfer In - Special Revenue - School-Based Budgets					
Fund	1,250,000	416,588	1,666,588	1,621,234	(45,354)
Transfer Out - Capital Reserve - Transfer to Capital Projects	-	-	-	-	-
Transfer Out - Special Revenue Fund - Preschool Program	(512,295)	-	(512,295)	(512,295)	-
Transfer Out - Contribution to School-Based Budgets	<u>(76,409,672)</u>	<u>1,048,784</u>	<u>(75,360,888)</u>	<u>(73,057,400)</u>	<u>2,303,488</u>
Total Other Financing Sources (Uses)	<u>737,705</u>	<u>-</u>	<u>737,705</u>	<u>1,108,939</u>	<u>371,234</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under)					
Expenditures and Other Financing Sources (Uses)	(12,129,753)	(757,692)	(12,887,445)	(2,703,467)	10,183,978
Fund Balance, Beginning of Year	<u>25,560,917</u>	<u>-</u>	<u>25,560,917</u>	<u>25,560,917</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,431,164</u>	<u>\$ (757,692)</u>	<u>\$ 12,673,472</u>	<u>\$ 22,857,450</u>	<u>\$ 10,183,978</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus				\$ 498,499	
Excess Surplus Designated for Subsequent Year's Expenditures				1,389,646	
Capital Reserve				2,412,729	
Capital Reserve - Designated for Subsequent Year's Expenditures				6,000,000	
Maintenance Reserve				2,000,000	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				1,000,000	
Committed Fund Balance					
Year End Encumbrances				738,989	
Assigned Fund Balance					
Year End Encumbrances				297,762	
Designated for Subsequent Year's Expenditures				4,718,082	
ARRA SEMI - Designated for Subsequent Year's Expenditures				22,025	
Unassigned				<u>3,779,718</u>	
				22,857,450	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payments Not Recognized on GAAP Basis				(12,372,900)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,671,340)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 8,813,210</u>	

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	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	\$ 24,295,492		\$ 24,295,492	-	-	-	\$ 24,295,492	\$ 24,295,492	\$ 24,295,492	\$ 24,295,492		\$ 24,295,492
Tuition	175,000		175,000	-	-	-	175,000	175,000	175,000	197,379		197,379
Interest			-	-	-	-			-	13,254		13,254
Miscellaneous	122,600	-	122,600	-	-	-	122,000	-	122,000	272,891	-	272,891
Total Local Sources	24,592,492	-	24,592,492	-	-	-	24,592,492	-	24,592,492	24,779,016	-	24,779,016
State Sources												
Equalization Aid	101,170,886		101,170,886	-	-	-	101,170,886	101,170,886	101,170,886	101,170,886		101,170,886
Categorical Security Aid	3,215,823		3,215,823	-	-	-	3,215,823	3,215,823	3,215,823	3,215,823		3,215,823
Categorical Special Education Aid	4,925,637		4,925,637	-	-	-	4,925,637	4,925,637	4,925,637	4,925,637		4,925,637
Categorical Transportation Aid	1,271,689		1,271,689	-	-	-	1,271,689	1,271,689	1,271,689	1,271,689		1,271,689
Extraordinary Aid	1,000,000		1,000,000	-	-	-	1,000,000	1,000,000	1,000,000	1,671,340		1,671,340
Education Adequacy Aid	11,009,173		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		423,687
PARCC Readiness Aid	87,220		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		87,220
Professional Learning Community Aid	95,830		95,830	-	-	-	95,830	95,830	95,830	95,830		95,830
Host District Support Aid	1,719,484		1,719,484	-	-	-	1,719,484	1,719,484	1,719,484	1,719,484		1,719,484
Nonpublic Transportation Aid										37,932		37,932
On-behalf TPAF - NCGI Premium (Non-Budget)										200,586		200,586
On-behalf TPAF - LTDI Premium (Non-Budget)										17,286		17,286
On-behalf TPAF - Normal Cost (Non-Budget)										5,536,109		5,536,109
On-behalf TPAF - Post-Retirement Medical (Non-Budget)										4,779,972		4,779,972
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	-	-	-	-	-	-	4,147,419	-	4,147,419
Total State Sources	125,006,649	-	125,006,649	-	-	-	125,006,649	-	125,006,649	140,397,293	-	140,397,293
Federal Sources												
ARRA Medicaid Reimbursement			-	-	-	-			-	22,025		22,025
Medicaid Reimbursement	307,054	-	307,054	-	-	-	307,054	-	307,054	301,855	-	301,855
Total Federal Sources	307,054	-	307,054	-	-	-	307,054	-	307,054	323,880	-	323,880
Total Revenues	149,906,195	-	149,906,195	-	-	-	149,906,195	-	149,906,195	165,500,189	-	165,500,189
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten		\$ 2,424,923	2,424,923		\$ 18,613	\$ 18,613		\$ 2,443,536	2,443,536		\$ 2,429,176	2,429,176
Grades 1-5	416,000	13,506,436	13,922,436	\$ 86,170	92,798	178,968	502,170	13,599,234	14,101,404	502,169	13,364,378	13,866,547
Grades 6-8	200,000	8,329,651	8,529,651	7,267	399,484	406,751	207,267	8,729,135	8,936,402	207,266	8,671,519	8,878,785
Grades 9-12	358,753	7,147,152	7,505,905	23,525	589,173	612,698	382,278	7,736,325	8,118,603	382,278	7,729,191	8,111,469
Regular Programs - Home Instruction												
Salaries of Teachers	130,000		130,000	(7,776)		(7,776)	122,224	-	122,224	122,224		122,224
Other Salaries for Instruction		-	-		-	-		-	-		-	-
Purchased Professional/Educational Services	70,000	-	70,000	(20,000)	-	(20,000)	50,000	-	50,000	49,952	-	49,952
Regular Programs - Undistributed Instruction												
Salaries of Teachers												
Other Salaries for Instruction	366,000	591,472	957,472	(49,876)	(20,502)	(70,378)	316,124	570,970	887,094	316,124	558,596	874,720
Purchased Professional/Educational Services		61,500	61,500		(12,448)	(12,448)		49,052	49,052		40,347	40,347
Purchase Technical Services	41,130	9,791	50,921	(14,922)	(9,791)	(24,713)	26,208	-	26,208	24,298	-	24,298
Other Purchased Services		503,690	503,690		34,195	34,195		537,885	537,885		520,337	520,337
General Supplies		1,472,686	1,472,686		4,492	4,492		1,477,178	1,477,178		1,327,841	1,327,841
Textbooks		302,350	302,350		(19,053)	(19,053)		283,297	283,297		254,419	254,419
Miscellaneous Expenditures	-	98,164	98,164	2,000	6,314	8,314	2,000	104,478	106,478	1,928	88,629	90,557
Total Regular Programs	1,581,883	34,447,815	36,029,698	26,388	1,083,275	1,109,663	1,608,271	35,531,090	37,139,361	1,606,239	34,984,433	36,590,672

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 1,682,164	\$ 1,682,164	-	\$ 17,475	\$ 17,475	\$ 1,699,639	\$ 1,699,639	\$ 1,698,933	\$ 1,698,933			
Other Salaries for Instruction	512,313	512,313	-	4,845	4,845	517,158	517,158	500,346	500,346			
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-			
Other Purchased Services	-	-	-	-	-	-	-	-	-			
General Supplies	9,000	9,000	-	-	-	9,000	9,000	-	-			
Textbooks	1,000	1,000	-	-	-	1,000	1,000	-	-			
Other Objects	-	-	-	-	-	-	-	-	-			
Total Learning and/or Language Disabilities	2,204,477	2,204,477	22,320	22,320	2,226,797	2,226,797	2,199,279	2,199,279				
Auditory Impairments												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-			
Other Purchased Services	-	-	-	-	-	-	-	-	-			
General Supplies	-	-	-	-	-	-	-	-	-			
Total	-	-	-	-	-	-	-	-	-			
Behavioral Disabilities												
Salaries of Teachers	474,540	474,540	-	41,382	41,382	515,922	515,922	515,426	515,426			
Other Salaries for Instruction	234,166	234,166	-	(26,870)	(26,870)	207,296	207,296	198,181	198,181			
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-			
Other Purchased Services	-	-	-	-	-	-	-	-	-			
General Supplies	4,000	4,000	-	(3,000)	(3,000)	1,000	1,000	-	-			
Textbooks	1,000	1,000	-	-	-	1,000	1,000	-	-			
Total	713,706	713,706	11,512	11,512	725,218	725,218	713,607	713,607				
Multiple Disabilities												
Salaries of Teachers	290,120	290,120	-	7,650	7,650	297,770	297,770	297,383	297,383			
Other Salaries for Instruction	\$ 29,443 375,499	404,942	\$ (29,443)	(6,604)	(36,047)	368,895	368,895	357,905	357,905			
Purchasing Professional-Educational Services	-	-	-	-	-	-	-	-	-			
Other Purchased Services	-	-	-	-	-	-	-	-	-			
General Supplies	-	-	-	-	-	-	-	-	-			
Textbooks	-	-	-	-	-	-	-	-	-			
Other Objects	-	-	-	-	-	-	-	-	-			
Total Multiple Disabilities	29,443 665,619	695,062	(29,443)	1,046	(28,397)	666,665	666,665	655,288	655,288			
Resource Room/Resource Center												
Salaries of Teachers	2,543,787	2,543,787	-	233,138	233,138	2,776,925	2,776,925	2,763,893	2,763,893			
Other Salaries for Instruction	393,300	393,300	-	(52,832)	(52,832)	340,468	340,468	328,439	328,439			
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-			
Purchased Technical Services	-	-	-	-	-	-	-	-	-			
Other Purchased Services	-	-	-	-	-	-	-	-	-			
General Supplies	10,000	10,000	-	(3,000)	(3,000)	7,000	7,000	-	-			
Textbooks	1,000	1,000	-	-	-	1,000	1,000	-	-			
Other Objects	-	-	-	-	-	-	-	-	-			
Total Resource Room/Resource Center	2,948,087	2,948,087	177,306	177,306	3,125,393	3,125,393	3,092,332	3,092,332				

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget		Budget Transfer		Final Budget		Actual	
	Operating Fund	Total General Fund	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	Operating Fund	Total General Fund
EXPENDITURES								
CURRENT EXPENDITURES (Continued)								
Visually Impaired	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time								
Salaries of Teachers	199,162	\$ 252,360	\$ 11,159	\$ (76,000)	\$ 210,321	\$ 175,760	\$ 210,321	\$ 386,081
Other Salaries for Instruction	30,030	53,726	500	11,500	30,530	65,226	30,530	95,756
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	229,192	306,086	11,659	(65,100)	240,851	240,986	240,851	481,837
Autism								
Salaries of Teachers	-	116,770	-	3,200	-	119,970	-	119,970
Other Salaries for Instruction	-	59,060	-	3,000	-	62,060	-	62,060
Total Autism	-	175,830	-	6,200	-	182,030	-	182,030
Total Special Education	229,192	7,013,805	(17,784)	153,284	240,851	7,167,089	240,851	7,087,333
Basic Skills/Remedial								
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial	-	-	-	-	-	-	-	-
Bilingual Education								
Salaries of Teachers	25,000	7,301,955	-	76,977	20,571	7,378,932	20,571	7,346,019
Other Salaries for Instruction	-	231,959	(4,429)	(54,698)	-	197,832	-	192,984
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	3,000	-	-	-	3,000	-	-
General Supplies	-	29,000	-	(2,000)	-	27,000	-	5,669
Textbooks	-	4,000	-	(3,000)	-	1,000	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Bilingual Education	25,000	7,569,914	(4,429)	17,279	20,571	7,587,195	20,571	7,544,672
School Sponsored Co-Curricular Activities								
Salaries	57,000	-	24,300	-	81,300	-	81,284	81,284
Other Purchased Services	-	7,000	-	-	-	7,000	-	5,220
General Supplies	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	57,000	7,000	24,300	-	81,300	-	81,284	86,504
School Sponsored Athletics								
Salaries	659,410	5,000	(430)	-	658,980	5,000	655,872	660,872
Purchased Services	97,000	13,000	-	(2,000)	97,000	11,000	75,822	75,822
Supplies and Materials	200,700	-	(21,000)	-	179,700	-	179,239	179,239
Other Objects	20,000	20,000	(13,070)	-	6,930	6,930	5,810	5,810
Total School Sponsored Athletics	977,110	18,000	(34,500)	(2,000)	942,610	16,000	914,743	919,743
Other Instructional Programs - Instruction								
Salaries	-	-	-	-	-	-	-	-
Other Purchased Services	-	5,099	-	(5,099)	-	-	-	-
Supplies and Materials	-	-	-	3,099	-	3,099	-	1,693
Other Objects	-	-	-	-	-	-	-	-
Total Other Instructional Programs	-	5,099	-	(2,000)	-	3,099	-	1,693

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	-	-	-	-	\$ 500	\$ 500	\$ 500	-	500	\$ 474	-	474
Other Purchased Services	-	3,000	3,000	-	-	-	-	3,000	3,000	-	-	-
Total Before/After School Program	-	3,000	3,000	-	500	500	-	3,500	3,500	-	474	474
Total Instruction	\$ 2,899,628	49,064,633	51,964,261	\$ (6,025)	1,250,338	1,244,313	\$ 2,893,603	50,314,971	53,208,574	\$ 2,863,424	49,588,518	52,451,942
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Special	5,094,632	-	5,094,632	836,491	-	836,491	5,931,123	-	5,931,123	5,900,315	-	5,900,315
Tuition to County Voc. School District-Regular	786,000	-	786,000	(91,270)	-	(91,270)	694,730	-	694,730	682,200	-	682,200
Tuition to County Voc. School District-Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	121,230	-	121,230	(29,441)	-	(29,441)	91,789	-	91,789	81,946	-	81,946
Tuition to Priv. Sch. For the Disabled w/ State	4,221,210	-	4,221,210	1,253,650	-	1,253,650	5,474,860	-	5,474,860	5,355,074	-	5,355,074
Tuition to Private Sch. Disabled & Other LEAs-Spl. O/S, State	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - State Facilities	270,105	-	270,105	-	-	-	270,105	-	270,105	270,105	-	270,105
Tuition - Other	206,331	-	206,331	(130,000)	-	(130,000)	76,331	-	76,331	71,424	-	71,424
Total Undistributed Expenditures - Instruction	10,699,508	-	10,699,508	1,839,430	-	1,839,430	12,538,938	-	12,538,938	12,361,064	-	12,361,064
Attendance and Social Work												
Salaries	141,636	-	141,636	7,826	-	7,826	149,462	-	149,462	149,397	-	149,397
Salaries of Family Support Teams	124,592	819,837	944,429	31,000	30,179	61,179	155,592	850,016	1,005,608	154,678	849,379	1,004,057
Salaries of Family Liaisons/Comm Parent Inv Spec	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Community School Coordinators	384,465	-	384,465	(165,656)	-	(165,656)	218,809	-	218,809	218,747	-	218,747
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	500	500	-	-	-	-	500	500	-	-	-
Supplies and Materials	-	3,700	3,700	50	(1,860)	(1,810)	50	1,840	1,890	49	1,139	1,188
Other Objects	-	1,470	1,470	-	-	-	-	1,470	1,470	-	-	-
Total Attendance and Social Work	650,693	825,507	1,476,200	(126,780)	28,319	(98,461)	523,913	853,826	1,377,739	522,871	850,518	1,373,389
Health Services												
Salaries	-	1,075,595	1,075,595	-	83,367	83,367	-	1,158,962	1,158,962	-	1,157,557	1,157,557
Salaries of Social Service Coordinators	-	1,100,699	1,100,699	-	162,643	162,643	-	1,263,342	1,263,342	-	1,233,078	1,233,078
Purchased Professional & Technical Services	135,222	300	135,522	102,000	10,000	112,000	237,222	10,300	247,522	178,128	-	178,128
Other Purchased Services	1,050	-	1,050	-	-	-	1,050	-	1,050	-	-	-
Supplies and Materials	75,835	5,550	81,385	(68,200)	(2,187)	(70,387)	7,635	3,363	10,998	3,452	1,708	5,160
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Services	212,107	2,182,144	2,394,251	33,800	253,823	287,623	245,907	2,435,967	2,681,874	181,580	2,392,343	2,573,923
Other Support Services Students - Related Services												
Salaries	397,220	-	397,220	(15,300)	-	(15,300)	381,920	-	381,920	381,520	-	381,520
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Stds.-Rel Services	397,220	-	397,220	(15,300)	-	(15,300)	381,920	-	381,920	381,520	-	381,520

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 123,371	\$ 1,282,505	\$ 1,405,876	\$ 372	\$ (214,116)	\$ (213,744)	\$ 123,743	\$ 1,068,389	\$ 1,192,132	\$ 123,484	\$ 1,067,473	\$ 1,190,957
Salaries of Secretarial and Clerical		115,881	115,881		26,826	26,826		142,707	142,707		142,290	142,290
Other Salaries		-	-		-	-		-	-		-	-
Purchased Professional Educational Services		-	-		-	-		-	-		-	-
Other Purchased Professional and Tech. Svc.	85,932		85,932	(78,200)		(78,200)	7,732		7,732	7,688		7,688
Other Purchased Services		2,500	2,500		(500)	(500)		2,000	2,000		-	-
Supplies and Materials		2,100	2,100		(800)	(800)		1,300	1,300		290	290
Other Objects		-	-		-	-		-	-		-	-
Total Guidance	209,303	1,402,986	1,612,289	(77,828)	(188,590)	(266,418)	131,475	1,214,396	1,345,871	131,172	1,210,053	1,341,225
Child Study Teams												
Salaries of Other Professional Staff	2,067,364		2,067,364	12,257		12,257	2,079,621		2,079,621	2,078,562		2,078,562
Salaries of Secretarial and Clerical Assistants	224,213		224,213	14,732		14,732	238,945		238,945	238,921		238,921
Other Purchased Prof. and Tech. Services	1,252,950		1,252,950	514,200		514,200	1,767,150		1,767,150	1,685,066		1,685,066
Miscellaneous Purchased Services	7,000		7,000	(1,000)		(1,000)	6,000		6,000	4,842		4,842
Supplies and Materials	22,500		22,500	18,988		18,988	41,488		41,488	41,404		41,404
Other Objects	1,000	-	1,000	(500)	-	(500)	500	-	500	-	-	-
Total Child Study Teams	3,575,027	-	3,575,027	558,677	-	558,677	4,133,704	-	4,133,704	4,048,795	-	4,048,795
Improvement of Instruction Services												
Salaries of Supervisors of Instruction		-	-		-	-		-	-		-	-
Salaries of Other Professional Staff	1,480,106	1,356,327	2,836,433	12,284	(1,296,772)	(1,284,488)	1,492,390	59,555	1,551,945	1,492,370	59,308	1,551,678
Salaries of Secretarial & Clerical Assist.	442,198		442,198	52,903		52,903	495,101		495,101	495,003		495,003
Salaries of Facilitators, Math, Literacy Coaches		-	-		-	-		-	-		-	-
Purchased Professional - Educational Services	41,649	74,100	115,749	35,000	(7,202)	27,798	76,649	66,898	143,547	76,482	24,952	101,434
Other Purchased Prof. & Tech. Services		13,000	13,000		(1,000)	(1,000)		12,000	12,000		2,715	2,715
Other Purchased Services	62,711		62,711	15,097		15,097	77,808		77,808	76,362		76,362
Supplies and Materials	54,310	3,800	58,110		(2,781)	(2,781)	54,310	1,019	55,329	49,561	1,019	50,580
Other Objects	13,694	250	13,944	(10,000)	-	(10,000)	3,694	250	3,944	866	-	866
Total Improvement of Instruction Services	2,094,668	1,447,477	3,542,145	105,284	(1,307,755)	(1,202,471)	2,199,952	139,722	2,339,674	2,190,644	87,994	2,278,638
Educational Media/School Library												
Salaries		863,600	863,600		(74,953)	(74,953)		788,647	788,647		785,321	785,321
Salaries of Technology Coordinators		92,499	92,499		3,300	3,300		95,799	95,799		95,746	95,746
Purchased Professional - Educational Services		-	-		-	-		-	-		-	-
Purchased Professional and Technical Services		12,950	12,950		1,765	1,765		14,715	14,715		10,099	10,099
Other Purchased Services		2,500	2,500		(2,000)	(2,000)		500	500		150	150
Supplies and Materials		59,026	59,026		(6,500)	(6,500)		52,526	52,526		48,977	48,977
Other Objects		16,300	16,300		(15,659)	(15,659)		641	641		641	641
Total Educational Media/School Library	-	1,046,875	1,046,875	-	(94,047)	(94,047)	-	952,828	952,828	-	940,934	940,934
Instructional Staff Training Services												
Salaries of Supervisors of Instruction		-	-		-	-		-	-		-	-
Salaries of Other Professional Staff	87,000		87,000	(58,390)		(58,390)	28,610		28,610	5,684		5,684
Purchased Professional - Educational Services	145,063		145,063	(125,100)		(125,100)	19,963		19,963	15,490		15,490
Other Purchased Professional and Technical Services		12,000	12,000		(2,125)	(2,125)		9,875	9,875		9,875	9,875
Other Purchased Services		38,440	38,440		17,731	17,731		56,171	56,171		52,374	52,374
Supplies and Materials		-	-		-	-		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Instructional Staff Training Services	232,063	50,440	282,503	(183,490)	15,606	(167,884)	48,573	66,046	114,619	21,174	62,249	83,423

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 431,089		\$ 431,089	\$ (26,418)		\$ (26,418)	\$ 404,671		\$ 404,671	\$ 401,079		\$ 401,079
Audit Fees	75,000		75,000	42,000		42,000	117,000		117,000	58,161		58,161
Legal Services	200,000		200,000	19,689		19,689	219,689		219,689	201,178		201,178
Other Purchased Professional Services	11,039		11,039	-		-	11,039		11,039	-		-
Purchased Technical Services	10,000		10,000	(10,000)		(10,000)	-		-	-		-
Communications/Telephone	632,414		632,414	157,700		157,700	790,114		790,114	724,648		724,648
BOE Other Purchased Services	35,000		35,000	250		250	35,250		35,250	33,918		33,918
Miscellaneous Purchased Services	241,083		241,083	5,750		5,750	246,833		246,833	147,037		147,037
General Supplies	66,638		66,638	5,489		5,489	72,127		72,127	40,947		40,947
Judgements Against the School District	-		-	11,690		11,690	11,690		11,690	11,615		11,615
Miscellaneous Expenditures	72,205	-	72,205	25,812	-	25,812	98,017	-	98,017	93,277	-	93,277
BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-
Total Support Services - General Administration	1,774,468	-	1,774,468	231,962	-	231,962	2,006,430	-	2,006,430	1,711,860	-	1,711,860
Support Services School Administration												
Salaries of Principals/Asst. Principals	113,286	\$ 3,563,904	3,677,190	(1,700)	\$ (77,491)	(79,191)	111,586	\$ 3,486,413	3,597,999	111,519	\$ 3,452,655	3,564,174
Salaries of Sec't and Clerical Assistants	144,762	968,469	1,113,231	85,332	58,544	143,876	230,094	1,027,013	1,257,107	229,644	1,017,836	1,247,480
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Purchased professional and Technical Services	-	7,100	7,100	-	826	826	-	7,926	7,926	-	2,605	2,605
Other Purchased Services	14,796	49,950	64,746	(1,300)	5,237	3,937	13,496	55,187	68,683	7,334	46,286	53,620
Supplies and Materials	24,771	135,200	159,971	-	40,850	40,850	24,771	176,050	200,821	6,896	132,631	139,527
Other Objects	1,500	12,000	13,500	-	9,184	9,184	1,500	21,184	22,684	-	18,326	18,326
Total Support Services School Administration	301,615	4,736,623	5,038,238	82,332	37,150	119,482	383,947	4,773,773	5,157,720	355,393	4,670,339	5,025,732
Central Services												
Salaries	2,099,114		2,099,114	(103,052)		(103,052)	1,996,062	-	1,996,062	1,993,524		1,993,524
Purchased Technical Services	89,449		89,449	8,700		8,700	98,149	-	98,149	96,784		96,784
Miscellaneous Purchased Services	101,847		101,847	850		850	102,697	-	102,697	91,748		91,748
Supplies and Materials	44,604		44,604	(5,052)		(5,052)	39,552	-	39,552	37,232		37,232
Miscellaneous Expenditures	6,318	-	6,318	-	-	-	6,318	-	6,318	4,905	-	4,905
Total Central Services	2,341,332	-	2,341,332	(98,554)	-	(98,554)	2,242,778	-	2,242,778	2,224,193	-	2,224,193
Admin. Info. Technology												
Salaries	1,090,512		1,090,512	71,365		71,365	1,161,877	-	1,161,877	1,157,482		1,157,482
Purchased Technical Services	150,000		150,000	24,480		24,480	174,480	-	174,480	173,467		173,467
Other Purchased Services	516,596		516,596	(107,403)	-	(107,403)	409,193	-	409,193	348,998		348,998
Supplies and Materials	78,042	-	78,042	180,291	-	180,291	258,333	-	258,333	255,131	-	255,131
Total Admin. Info. Technology	1,835,150	-	1,835,150	168,733	-	168,733	2,003,883	-	2,003,883	1,935,078	-	1,935,078
Required Maintenance for School Facilities												
Salaries	868,565		868,565	(45,657)		(45,657)	822,908		822,908	822,812		822,812
Cleaning, Repair and Maintenance Service	1,555,815		1,555,815	(27,633)		(27,633)	1,528,182		1,528,182	1,251,000		1,251,000
Supplies and Materials	372,600	-	372,600	(32,000)	-	(32,000)	340,600	-	340,600	303,007	-	303,007
Total Required Maintenance for School Facilities	2,796,980	-	2,796,980	(105,290)	-	(105,290)	2,691,690	-	2,691,690	2,376,819	-	2,376,819

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 5,591,578	-	\$ 5,591,578	\$ 443,352	-	\$ 443,352	\$ 6,034,930	-	\$ 6,034,930	\$ 6,033,716	-	\$ 6,033,716
Salaries of Non-Instructional Aides	240,492		240,492	(34,400)		(34,400)	206,092		206,092	206,082		206,082
Purchased Professional and Technical Services	457,898		457,898	(33,255)		(33,255)	424,643		424,643	408,196		408,196
Cleaning, Repair and Maintenance	879,741		879,741	68,649		68,649	948,390		948,390	739,613		739,613
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500		6,500	4,650		4,650	11,150		11,150	8,042		8,042
Other Purchased Property Services	249,620		249,620	85,000		85,000	334,620		334,620	267,854		267,854
Insurance	860,000		860,000	78,000		78,000	938,000		938,000	935,957		935,957
Miscellaneous Purchased Services	1,000		1,000	-		-	1,000		1,000	190		190
General Supplies	518,685		518,685	(125,000)		(125,000)	393,685	-	393,685	329,044		329,044
Energy (Electricity)	1,499,000		1,499,000	99,546		99,546	1,598,546		1,598,546	1,453,946		1,453,946
Energy (Natural Gas)	734,422		734,422	(2,400)		(2,400)	732,022		732,022	636,848		636,848
Other Objects	13,536	-	13,536	10,600	-	10,600	24,136	-	24,136	22,552	-	22,552
Total Custodial Services	11,052,472	-	11,052,472	594,742	-	594,742	11,647,214	-	11,647,214	11,042,040	-	11,042,040
Care and Upkeep of Grounds												
Salaries	303,281	-	303,281	(16,332)	-	(16,332)	286,949	-	286,949	286,948	-	286,948
Total Care and Upkeep of Grounds	303,281	-	303,281	(16,332)	-	(16,332)	286,949	-	286,949	286,948	-	286,948
Security												
Salaries	2,296,255	-	2,296,255	(159,019)	-	(159,019)	2,137,236	-	2,137,236	2,132,484	-	2,132,484
Purchased Professional and Technical Services	56,210		56,210	-		-	56,210		56,210	7,460		7,460
Clean, Repair and Maintenance Svc.	50,000		50,000	-		-	50,000		50,000	2,499		2,499
General Supplies	8,100	\$ 1,000	9,100	-	-	-	8,100	\$ 1,000	9,100	-	-	-
Total Security	2,410,565	1,000	2,411,565	(159,019)	-	(159,019)	2,251,546	1,000	2,252,546	2,142,443	-	2,142,443
Student Transportation Services												
Salaries of Non-Instructional Aides	-		-	-		-	-		-	-		-
Salaries for Pupil Trans. (Bet. Home & School)-Reg	1,640,604		1,640,604	(37,282)		(37,282)	1,603,322		1,603,322	1,582,782		1,582,782
Salaries for Pupil Trans. (Bet. Home & School)-Sp.Ed.	554,147		554,147	(115,084)		(115,084)	439,063		439,063	421,430		421,430
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	-		-	46,920		46,920	35,433		35,433
Cleaning Repair & Maint. Services	315,000		315,000	-		-	315,000		315,000	233,522		233,522
Contracted Services (Bet. Home and Sch.)-Vendors	59,088		59,088	30,000		30,000	89,088		89,088	77,228		77,228
Contracted Services (Other Than Between Home and School) - Vendors	205,864	144,835	350,699	-	\$ (12,187)	(12,187)	205,864	132,648	338,512	175,353	\$ 74,241	249,594
Contracted Services (Sp. Ed. Students)-Vendors	768,000		768,000	-		-	768,000		768,000	748,743		748,743
Contracted Serv. (Reg. Students)-ESCs & CTSA	262,464		262,464	(205,868)		(205,868)	56,596		56,596	8,075		8,075
Contracted Services (Sp. Ed. Students)-ESCs & CTSA	785,000		785,000	-		-	785,000		785,000	1,237,815		1,237,815
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000		160,000	-		-	160,000		160,000	154,284		154,284
Miscellaneous Purchased Services-Transportation	2,241		2,241	3,800		3,800	6,041		6,041	1,931		1,931
Supplies and Materials	-		-	-		-	-		-	-		-
Transportation Supplies	344,577		344,577	(102,000)		(102,000)	242,577		242,577	192,362		192,362
Other Objects	7,514	-	7,514	(200)	-	(200)	7,314	-	7,314	4,356	-	4,356
Total Student Transportation Services	5,151,419	144,835	5,296,254	(426,634)	(12,187)	(438,821)	4,724,785	132,648	4,857,433	4,873,314	74,241	4,947,555
Other Support Services												
Salaries	-		-	-		-	-		-	-		-
Purchased Professional Services	-		-	-		-	-		-	-		-
Purchased Technical Services	-		-	-		-	-		-	-		-
Miscellaneous Purchased Services	-		-	-		-	-		-	-		-
Supplies and Materials	-		-	-		-	-		-	-		-
Miscellaneous Expenditures	-		-	-		-	-		-	-		-
Total Other Support Services	-	-	-	-	-	-	-	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 1,310,000	\$ 964,000	\$ 2,274,000	\$ 167,000	\$ (59,890)	\$ 107,120	\$ 1,477,000	\$ 904,120	\$ 2,381,120	\$ 1,446,737	\$ 648,840	\$ 2,095,577
Other Retirement Contributions - PERS	2,146,117		2,146,117	192,721		192,721	2,338,838		2,338,838	2,338,838		2,338,838
Other Retirement Contributions - Regular			-			-			-			-
Unemployment Compensation	280,988		280,988	(150,000)		(150,000)	130,988		130,988	100,000		100,000
Workers Compensation	1,035,500		1,035,500	300,000		300,000	1,335,500		1,335,500	1,335,500		1,335,500
Health Benefits	4,544,495	15,703,845	20,248,340	(705,082)	(1,100,277)	(1,805,359)	3,839,413	14,603,568	18,442,981	3,819,691	13,969,425	17,789,116
Tuition Reimbursement	175,000		175,000	14,100		14,100	189,100		189,100	165,824		165,824
Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Total Unallocated Benefits	9,492,100	16,667,845	26,159,945	(181,261)	(1,160,157)	(1,341,418)	9,310,839	15,507,688	24,818,527	9,206,590	14,618,265	23,824,855
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										200,586		200,586
On-behalf TPAF Pension System Payments - LTDI (Non-Budget)										17,286		17,286
On-behalf TPAF Pension System Payments (Non-Budget)										5,536,109		5,536,109
On-behalf TPAF Post-Retirement Medical (Non-Budget)										4,779,972		4,779,972
On-behalf TPAF Social Security Payments (Non-Budget)										4,147,419		4,147,419
Total Undistributed Expenditures	55,529,971	28,505,732	84,035,703	2,224,472	(2,427,838)	(203,366)	57,754,443	26,077,894	83,832,337	70,674,870	24,906,936	95,581,806
Total Current Expenditures	58,429,599	77,570,365	135,999,964	2,218,447	(1,177,500)	1,040,947	60,648,046	76,392,865	137,040,911	73,538,294	74,495,454	148,033,748
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Grades 1-5	-	-	-	-	40,822	40,822	-	40,822	40,822	-	35,772	35,772
Grades 6-8	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	30,251	30,251	-	30,251	30,251	-	30,245	30,245
Undistributed Expenditures												
Bilingual	-	-	-	-	-	-	-	-	-	-	-	-
School Sponsored Athletics - Instruction	-	-	-	21,000	-	21,000	21,000	-	21,000	14,064	-	14,064
Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-	-	-	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-
Custodial Services	-	-	-	-	-	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Instructional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - School Administration	-	-	-	-	20,185	20,185	-	20,185	20,185	-	15,966	15,966
Security	-	-	-	-	-	-	-	-	-	-	-	-
School Buses - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend. - Custodial Services	-	-	-	35,504	-	35,504	35,504	-	35,504	35,165	-	35,165
Undist. Expend. - Admin Info Tech.	-	-	-	262,377	-	262,377	262,377	-	262,377	257,126	-	257,126
Total Equipment	-	-	-	318,881	91,258	410,139	318,881	91,258	410,139	306,355	81,983	388,338
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	410,000		410,000	146,978		146,978	556,978	-	556,978	299,276		299,276
Construction Services	6,590,000		6,590,000	(120,100)		(120,100)	6,469,900	-	6,469,900	1,575,884		1,575,884
Lease Purchase Agreement - Principal	-	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquis. and Const. Services	7,000,000	-	7,000,000	26,878	-	26,878	7,026,878	-	7,026,878	1,875,160	-	1,875,160
Total Capital Outlay	7,000,000	-	7,000,000	345,759	91,258	437,017	7,345,759	91,258	7,437,017	2,181,515	81,983	2,263,498

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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
Special Schools												
Summer School - Instruction		\$ 65,321	\$ 65,321	-	\$ (21,858)	\$ (21,858)		\$ 43,463	\$ 43,463		\$ 21,271	\$ 21,271
Summer School - Support Services	\$ 55,000	-	55,000	(12,000)	-	(12,000)	\$ 43,000	-	43,000	\$ 42,246	-	42,246
Total Special Schools	55,000	65,321	120,321	(12,000)	(21,858)	(33,858)	43,000	43,463	86,463	42,246	21,271	63,517
Other Alternative Ed Program - Instruction												
Salaries of Teachers		13,570	13,570	-	43,412	43,412		56,982	56,982		53,622	53,622
Other Salaries of Instruction	-	10,416	10,416	-	15,904	15,904	-	26,320	26,320	-	26,304	26,304
Total Other Alternative Ed Program - Instruction	-	23,986	23,986	-	59,316	59,316	-	83,302	83,302	-	79,926	79,926
Transfer to Charter Schools	19,629,382	-	19,629,382	(745,730)	-	(745,730)	18,883,652	-	18,883,652	18,871,906	-	18,871,906
Local Contribution- Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	85,113,981	77,659,672	162,773,653	1,806,476	(1,048,784)	757,692	86,920,457	76,610,888	163,531,345	94,633,961	74,678,634	169,312,595
Excess (Deficiency) of Revenues Over/(Under) Expenditures	64,792,214	(77,659,672)	(12,867,458)	(1,806,476)	1,048,784	(757,692)	62,985,738	(76,610,888)	(13,625,150)	70,866,228	(74,678,634)	(3,812,406)
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		76,409,672	76,409,672	-	(1,465,372)	(1,465,372)		74,944,300	74,944,300		73,057,400	73,057,400
Transfer In - WSR Special Revenue Fund		1,250,000	1,250,000	-	416,588	416,588		1,666,588	1,666,588		1,621,234	1,621,234
Transfer Out - Capital Reserve - Transfer to Capital Projects		-	-	-	-	-		-	-		-	-
Transfer Out - Special Revenue Fund-Preschool Program	(512,295)	-	(512,295)	-	-	-	(512,295)	-	(512,295)	(512,295)	-	(512,295)
Transfer Out - Contribution to School Based Budgets	(76,409,672)	-	(76,409,672)	1,048,784	-	1,048,784	(75,360,888)	-	(75,360,888)	(73,057,400)	-	(73,057,400)
Total Other Financing Sources (Uses)	(76,921,967)	77,659,672	737,705	1,048,784	(1,048,784)	-	(75,873,183)	76,610,888	737,705	(73,569,695)	74,678,634	1,108,939
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(12,129,753)	-	(12,129,753)	(757,692)	-	(757,692)	(12,887,445)	-	(12,887,445)	(2,703,467)	-	(2,703,467)
Fund Balance, Beginning of Year	25,560,917	-	25,560,917	-	-	-	25,560,917	-	25,560,917	25,560,917	-	25,560,917
Fund Balance, End of Year	\$ 13,431,164	\$ -	\$ 13,431,164	\$ (757,692)	\$ -	\$ (757,692)	\$ 12,673,472	\$ -	\$ 12,673,472	\$ 22,857,450	\$ -	\$ 22,857,450

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 20,608,531	\$ 2,006,775	\$ 22,615,306	\$ 21,029,422	\$ (1,585,884)
Federal	4,084,804	3,415,219	7,500,023	6,527,460	(972,563)
Local Sources					
Miscellaneous	-	59,799	59,799	29,862	(29,937)
Total Revenues	<u>24,693,335</u>	<u>5,481,793</u>	<u>30,175,128</u>	<u>27,586,744</u>	<u>(2,588,384)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	60,000	692,892	752,892	597,476	155,416
Other Salaries for Instruction	47,482	94,611	142,093	124,661	17,432
Other Salaries		136,327	136,327	136,227	100
Purchased Professional/Educational Services	1,000	109,068	110,068	78,568	31,500
Tuition	1,635,849	23,565	1,679,414	1,616,952	62,462
Other Purchased Services	125	63,604	63,729	29,646	34,083
General Supplies	2,000	833,586	835,586	478,694	356,892
Textbooks	14,001	2,599	16,600	16,535	65
Other Objects	-	11,925	11,925	11,925	-
Total Instruction	<u>1,780,457</u>	<u>1,968,177</u>	<u>3,748,634</u>	<u>3,090,684</u>	<u>657,950</u>
Support Services					
Salaries of Teachers		348,722	348,722	274,111	74,611
Salaries of Supervisors of Instruction	147,499	-	147,499	146,015	1,484
Salaries of Principals/Asst Principals/Directors	138,010	3,649	141,659	141,659	-
Salaries of Other Professional Staff	848,363	1,042,018	1,890,381	1,857,042	33,339
Salaries of Secretarial and Clerical Asst.	261,520	107,808	369,328	338,378	30,950
Other Salaries	113,550	692,996	806,546	659,021	147,525
Salaries of Community Parent Involvement Spec.	92,250	-	92,250	91,600	650
Salaries of Master Teachers	458,595	-	458,595	442,754	15,841
Personal Services - Employee Benefits	595,584	395,432	991,016	925,187	65,829
Other Purchased Professional/Educational Services		240,297	240,297	35,769	204,528
Purchased Professional/Educational Services	18,169,647	24,680	18,194,327	17,660,335	533,992
Purchased Professional & Technical Services		275,656	275,656	199,703	75,953
Other Purchased Professional Services		40,000	40,000	29,709	10,291
Rentals	43,000	57,370	100,370	59,776	40,594
Travel	17,000	26,209	43,209	17,363	25,846
Other Purchased Services		230,661	230,661	120,022	110,639
Supplies and Materials	111,200	462,613	573,813	284,579	289,234
Other Objects	-	66,053	66,053	53,817	12,236
Total Support Services	<u>20,996,218</u>	<u>4,014,164</u>	<u>25,010,382</u>	<u>23,336,840</u>	<u>1,673,542</u>
Facilities Acquisition and Construction					
Instructional Equipment		63,728	63,728	50,281	13,447
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acq. & Construction	<u>-</u>	<u>63,728</u>	<u>63,728</u>	<u>50,281</u>	<u>13,447</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>22,776,675</u>	<u>6,046,069</u>	<u>28,822,744</u>	<u>26,477,805</u>	<u>2,344,939</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>1,916,660</u>	<u>(564,276)</u>	<u>1,352,384</u>	<u>1,108,939</u>	<u>(243,445)</u>
Other Financing Sources (Uses)					
Transfer from General Fund	512,295	-	512,295	512,295	-
Transfer Out - Contribution to School-Based Budgets	(2,428,955)	564,276	(1,864,679)	(1,621,234)	243,445
Total Other Financing Sources (Uses)	<u>(1,916,660)</u>	<u>564,276</u>	<u>(1,352,384)</u>	<u>(1,108,939)</u>	<u>243,445</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, 2017**

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)	\$ 165,500,189	\$ 27,586,744
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2015-2016)	13,257,306	
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2016-2017)	(14,044,240)	
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2017		(34,029)
Encumbrances, June 30, 2016	-	32,932
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 164,713,255</u>	<u>\$ 27,585,647</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 169,312,595	\$ 26,477,805
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.		
Encumbrances, June 30, 2017		(34,029)
Encumbrances, June 30, 2016	-	32,932
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 169,312,595</u>	<u>\$ 26,476,708</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 Four Fiscal Years ***

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.22436%	0.22429%	0.22473%	0.22640%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 66,448,757</u>	<u>\$ 50,347,711</u>	<u>\$ 42,076,495</u>	<u>\$ 43,268,758</u>
District's Covered-Employee Payroll	<u>\$ 16,638,167</u>	<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	399%	330%	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	40.14%	47.93%	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 Four Fiscal Years**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 1,993,175	\$ 1,928,258	\$ 1,854,834	\$ 2,668,938
Contributions in Relation to the Contractually Required Contributions	<u>1,993,175</u>	<u>1,928,258</u>	<u>1,854,834</u>	<u>2,668,938</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered- Employee Payroll	<u>\$ 16,638,167</u>	<u>\$ 15,269,891</u>	<u>\$ 15,486,678</u>	<u>\$ 15,334,496</u>
Contributions as a Percentage of Covered-Employee Payroll	11.98%	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 Four Fiscal Years *

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.00%	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>405,715,468</u>	<u>328,323,721</u>	<u>263,084,033</u>	<u>244,193,446</u>
Total	<u>\$ 405,715,468</u>	<u>\$ 328,323,721</u>	<u>\$ 263,084,033</u>	<u>\$ 244,193,446</u>
District's Covered-Employee Payroll	<u>\$ 55,800,689</u>	<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%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	22.33%	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, 2017**

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, 2017**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 10,174,392	\$ 348,354	\$ 10,522,746
Due from Other Funds	107,530		107,530
Receivables			
Intergovernmental	1,135,441		1,135,441
Other	298,248	-	298,248
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 11,715,611	\$ 348,354	\$ 12,063,965
	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 1,974,748	\$ 309,472	\$ 2,284,220
Accrued Salaries and Wages	235,392	38,882	274,274
Due to Other Funds	3,602		3,602
Claims Payable	688,659	-	688,659
	<hr/>	<hr/>	<hr/>
Total Liabilities	2,902,401	348,354	3,250,755
	<hr/>	<hr/>	<hr/>
Fund Balances			
Restricted			
Excess Surplus	498,499		498,499
Excess Surplus - Designated for Subsequent Years' Expenditures	1,389,646		1,389,646
Capital Reserve	2,412,729		2,412,729
Capital Reserve - Designated for Subsequent Years' Expenditures	6,000,000		6,000,000
Maintenance Reserve	2,000,000		2,000,000
Maintenance Reserve - Designated for Subsequent Years' Expenditures	1,000,000		1,000,000
Committed			
Year End Encumbrances	738,989		738,989
Assigned			
Year End Encumbrances	297,762		297,762
Designated for Subsequent Years' Expenditures	4,718,082		4,718,082
ARRA SEMI - Designated for Subsequent Year's Expenditures	22,025		22,025
Unassigned	(10,264,522)	-	(10,264,522)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	8,813,210	-	8,813,210
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 11,715,611	\$ 348,354	\$ 12,063,965
	<hr/>	<hr/>	<hr/>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 74,903,084		\$ 73,016,184	\$ 1,886,900
General Fund Reserve for Encumbrance at June 30, 2016	41,216		41,216	-
	<u>74,944,300</u>		<u>73,057,400</u>	<u>1,886,900</u>
Combined General Fund Contribution	<u>74,944,300</u>	97.82%	<u>73,057,400</u>	<u>1,886,900</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	1,666,588		1,621,234	44,170
	<u>1,666,588</u>	2.18%	<u>1,621,234</u>	<u>45,354</u>
Restricted Federal Resources Total	<u>1,666,588</u>	2.18%	<u>1,621,234</u>	<u>45,354</u>
Totals	<u>\$ 76,610,888</u>	100.00%	<u>\$ 74,678,634</u>	<u>\$ 1,932,254</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 3,443,491		\$ 3,376,033	\$ 67,458
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>3,443,491</u>		<u>3,376,033</u>	<u>67,458</u>
Combined General Fund Contribution	<u>3,443,491</u>	95.29%	<u>3,376,033</u>	<u>67,458</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>170,040</u>		<u>166,709</u>	<u>3,331</u>
	<u>170,040</u>	4.71%	<u>166,709</u>	<u>3,331</u>
Restricted Federal Resources Total	<u>170,040</u>	4.71%	<u>166,709</u>	<u>3,331</u>
Totals	<u>\$ 3,613,531</u>	<u>100.00%</u>	<u>\$ 3,542,742</u>	<u>\$ 70,789</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Cedarbrook 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	\$ 5,878,362		\$ 5,798,520	\$ 79,842
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>5,878,362</u>		<u>5,798,520</u>	<u>79,842</u>
Combined General Fund Contribution	<u>5,878,362</u>	98.82%	<u>5,798,520</u>	<u>79,842</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>70,189</u>		<u>69,236</u>	<u>953</u>
	<u>70,189</u>	1.18%	<u>69,236</u>	<u>953</u>
Restricted Federal Resources Total	<u>70,189</u>	1.18%	<u>69,236</u>	<u>953</u>
Totals	<u>\$ 5,948,551</u>	100.00%	<u>\$ 5,867,756</u>	<u>\$ 80,795</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,090,449		\$ 4,022,662	\$ 67,787
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>4,090,449</u>		<u>4,022,662</u>	<u>67,787</u>
Combined General Fund Contribution	<u>4,090,449</u>	97.75%	<u>4,022,662</u>	<u>67,787</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	94,190		92,629	1,561
	<u>94,190</u>	2.25%	<u>92,629</u>	<u>1,561</u>
Restricted Federal Resources Total	<u>94,190</u>	2.25%	<u>92,629</u>	<u>1,561</u>
Totals	<u>\$ 4,184,639</u>	100.00%	<u>\$ 4,115,291</u>	<u>\$ 69,348</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Frederic W. Cook 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	\$ 2,873,667		\$ 2,824,551	\$ 49,116
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>2,873,667</u>		<u>2,824,551</u>	<u>49,116</u>
Combined General Fund Contribution	<u>2,873,667</u>	100.00%	<u>2,824,551</u>	<u>49,116</u>
Totals	<u>\$ 2,873,667</u>	<u>100.00%</u>	<u>\$ 2,824,551</u>	<u>\$ 49,116</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Emerson 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	\$ 4,877,166		\$ 4,806,851	\$ 70,315
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>4,877,166</u>		<u>4,806,851</u>	<u>70,315</u>
Combined General Fund Contribution	<u>4,877,166</u>	96.76%	<u>4,806,851</u>	<u>70,315</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>163,121</u>		<u>160,769</u>	<u>2,352</u>
	<u>163,121</u>	3.24%	<u>160,769</u>	<u>2,352</u>
Restricted Federal Resources Total	<u>163,121</u>	<u>3.24%</u>	<u>160,769</u>	<u>2,352</u>
Totals	<u>\$ 5,040,287</u>	<u>100.00%</u>	<u>\$ 4,967,620</u>	<u>\$ 72,667</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,145,116		\$ 4,939,073	\$ 206,043
General Fund Reserve for Encumbrance at June 30, 2016	974		974	-
	<u>5,146,090</u>		<u>4,940,047</u>	<u>206,043</u>
Combined General Fund Contribution	<u>5,146,090</u>	96.94%	<u>4,940,047</u>	<u>206,043</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	162,607		156,096	6,511
	<u>162,607</u>	3.06%	<u>156,096</u>	<u>6,511</u>
Restricted Federal Resources Total	<u>162,607</u>	<u>3.06%</u>	<u>156,096</u>	<u>6,511</u>
Totals	<u>\$ 5,308,697</u>	<u>100.00%</u>	<u>\$ 5,096,143</u>	<u>\$ 212,554</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Jefferson 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	\$ 4,789,966		\$ 4,681,109	\$ 108,857
General Fund Reserve for Encumbrance at June 30, 2016	17,531		17,531	-
	<u>4,807,497</u>		<u>4,698,640</u>	<u>108,857</u>
Combined General Fund Contribution	<u>4,807,497</u>	95.80%	<u>4,698,640</u>	<u>108,857</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	210,962		206,185	4,777
	<u>210,962</u>	4.20%	<u>206,185</u>	<u>4,777</u>
Restricted Federal Resources Total	<u>210,962</u>	4.20%	<u>206,185</u>	<u>4,777</u>
Totals	<u>\$ 5,018,459</u>	100.00%	<u>\$ 4,904,825</u>	<u>\$ 113,634</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Chas H. Stillman 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	\$ 2,981,956		\$ 2,904,940	\$ 77,016
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>2,981,956</u>		<u>2,904,940</u>	<u>77,016</u>
Combined General Fund Contribution	<u>2,981,956</u>	93.35%	<u>2,904,940</u>	<u>77,016</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	212,469		206,982	5,487
	<u>212,469</u>	6.65%	<u>206,982</u>	<u>5,487</u>
Restricted Federal Resources Total	<u>212,469</u>	6.65%	<u>206,982</u>	<u>5,487</u>
Totals	<u>\$ 3,194,425</u>	<u>100.00%</u>	<u>\$ 3,111,922</u>	<u>\$ 82,503</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Washington 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	\$ 6,175,469		\$ 5,968,388	\$ 207,081
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>6,175,469</u>		<u>5,968,388</u>	<u>207,081</u>
Combined General Fund Contribution	<u>6,175,469</u>	97.24%	<u>5,968,388</u>	<u>207,081</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>175,468</u>		<u>169,584</u>	<u>5,884</u>
	<u>175,468</u>	2.76%	<u>169,584</u>	<u>5,884</u>
Restricted Federal Resources Total	<u>175,468</u>	<u>2.76%</u>	<u>169,584</u>	<u>5,884</u>
Totals	<u>\$ 6,350,937</u>	<u>100.00%</u>	<u>\$ 6,137,972</u>	<u>\$ 212,965</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Woodland 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	\$ 2,899,739		\$ 2,745,552	\$ 154,187
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>2,899,739</u>		<u>2,745,552</u>	<u>154,187</u>
Combined General Fund Contribution	<u>2,899,739</u>	97.84%	<u>2,745,552</u>	<u>154,187</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	63,925		60,526	3,399
	<u>63,925</u>	2.16%	<u>60,526</u>	<u>3,399</u>
Restricted Federal Resources Total	<u>63,925</u>	2.16%	<u>60,526</u>	<u>3,399</u>
Totals	<u>\$ 2,963,664</u>	<u>100.00%</u>	<u>\$ 2,806,078</u>	<u>\$ 157,586</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Hubbard School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,910,376		\$ 4,736,638	\$ 173,738
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>4,910,376</u>		<u>4,736,638</u>	<u>173,738</u>
Combined General Fund Contribution	<u>4,910,376</u>	96.39%	<u>4,736,638</u>	<u>173,738</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	184,000		177,490	6,510
	<u>184,000</u>	3.61%	<u>177,490</u>	<u>6,510</u>
Restricted Federal Resources Total	<u>184,000</u>	<u>3.61%</u>	<u>177,490</u>	<u>6,510</u>
Totals	<u>\$ 5,094,376</u>	<u>100.00%</u>	<u>\$ 4,914,128</u>	<u>\$ 180,248</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Maxson 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	\$ 5,850,592		\$ 5,715,233	\$ 135,359
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>5,850,592</u>		<u>5,715,233</u>	<u>135,359</u>
Combined General Fund Contribution	<u>5,850,592</u>	97.55%	<u>5,715,233</u>	<u>135,359</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>147,148</u>		<u>143,744</u>	<u>3,404</u>
	<u>147,148</u>	2.45%	<u>143,744</u>	<u>3,404</u>
Restricted Federal Resources Total	<u>147,148</u>	2.45%	<u>143,744</u>	<u>3,404</u>
Totals	<u>\$ 5,997,740</u>	<u>100.00%</u>	<u>\$ 5,858,977</u>	<u>\$ 138,763</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 15,149,751		\$ 14,875,009	\$ 274,742
General Fund Reserve for Encumbrance at June 30, 2016	21,253		21,253	-
	<u>15,171,004</u>		<u>14,896,262</u>	<u>274,742</u>
Combined General Fund Contribution	<u>15,171,004</u>	100.00%	<u>14,896,262</u>	<u>274,742</u>
Totals	<u>\$ 15,171,004</u>	<u>100.00%</u>	<u>\$ 14,896,262</u>	<u>\$ 274,742</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Barack Obama Academy for Academic and Civic Development

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	\$ 1,183,626		\$ 1,071,024	\$ 112,602
General Fund Reserve for Encumbrance at June 30, 2016	1,458		1,458	-
	<u>1,185,084</u>		<u>1,072,482</u>	<u>112,602</u>
Combined General Fund Contribution	<u>1,185,084</u>	98.96%	<u>1,072,482</u>	<u>112,602</u>
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	<u>12,469</u>		<u>11,284</u>	<u>1,185</u>
	<u>12,469</u>	1.04%	<u>11,284</u>	<u>1,185</u>
Restricted Federal Resources Total	<u>12,469</u>	1.04%	<u>11,284</u>	<u>1,185</u>
Totals	<u>\$ 1,197,553</u>	<u>100.00%</u>	<u>\$ 1,083,766</u>	<u>\$ 113,787</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,653,358		\$ 4,550,601	\$ 102,757
General Fund Reserve for Encumbrance at June 30, 2016	-		-	-
	<u>4,653,358</u>		<u>4,550,601</u>	<u>102,757</u>
Combined General Fund Contribution	<u>4,653,358</u>	100.00%	<u>4,550,601</u>	<u>102,757</u>
Totals	<u>\$ 4,653,358</u>	<u>100.00%</u>	<u>\$ 4,550,601</u>	<u>\$ 102,757</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers	\$ 2,424,923	\$ 18,613	\$ 2,443,536	\$ 2,429,176	\$ 14,360
Kindergarten	13,506,436	92,798	13,599,234	13,364,378	234,856
Grades 1 - 5	8,329,651	399,484	8,729,135	8,671,519	57,616
Grades 6 - 8	7,147,152	589,173	7,736,325	7,729,191	7,134
Grades 9 - 12	31,408,162	1,100,068	32,508,230	32,194,264	313,966
Total					
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	591,472	(20,502)	570,970	558,596	12,374
Purchase Professional Educational Services	61,500	(12,448)	49,052	40,347	8,705
Purchased Technical Services	9,791	(9,791)	-	-	-
Other Purchased Services	503,690	34,195	537,885	520,337	17,548
General Supplies	1,472,686	4,492	1,477,178	1,327,841	149,337
Textbooks	302,350	(19,053)	283,297	254,419	28,878
Other Objects	98,164	6,314	104,478	88,629	15,849
Total	3,039,653	(16,793)	3,022,860	2,790,169	232,691
Total Regular Programs - Instruction	34,447,815	1,083,275	35,531,090	34,984,433	546,657
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	1,682,164	17,475	1,699,639	1,698,933	706
Other Salaries for Instruction	512,313	4,845	517,158	500,346	16,812
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,000	-	9,000	-	9,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	2,204,477	22,320	2,226,797	2,199,279	27,518
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, 2017**

	<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>Districtwide</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 474,540	\$ 41,382	\$ 515,922	\$ 515,426	\$ 496
Other Salaries for Instruction	234,166	(26,870)	207,296	198,181	9,115
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	(3,000)	1,000	-	1,000
Textbooks	1,000	-	1,000	-	1,000
Total	713,706	11,512	725,218	713,607	11,611
Multiple Disabilities					
Salary of Teachers	290,120	7,650	297,770	297,383	387
Other Salary for Instructors	375,499	(6,604)	368,895	357,905	10,990
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	665,619	1,046	666,665	655,288	11,377
Resource Room					
Salaries of Teachers	2,543,787	233,138	2,776,925	2,763,893	13,032
Other Salaries for Instruction	393,300	(52,832)	340,468	328,439	12,029
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	10,000	(3,000)	7,000	-	7,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	2,948,087	177,306	3,125,393	3,092,332	33,061
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Autism					
Salaries of Teachers	116,770	3,200	119,970	119,922	48
Other Salaries for Instruction	59,060	3,000	62,060	61,641	419
Total	175,830	6,200	182,030	181,563	467
Preschool Disabilities - Part-Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers	252,360	(76,600)	175,760	171,435	4,325
Other Salaries for Instruction	53,726	11,500	65,226	53,829	11,397
Total	306,086	(65,100)	240,986	225,264	15,722
Total Special Education - Instruction	7,013,805	153,284	7,167,089	7,067,333	99,756
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, 2017**

	<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>Districtwide</u>					
Bilingual Education					
Salaries of Teachers	\$ 7,301,955	\$ 76,977	\$ 7,378,932	\$ 7,346,019	\$ 32,913
Other Salary for Instructors	231,959	(54,698)	177,261	172,677	4,584
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	3,000	-	3,000	-	3,000
General Supplies	29,000	(2,000)	27,000	5,669	21,331
Textbooks	4,000	(3,000)	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	7,569,914	17,279	7,587,193	7,524,365	62,828
School Sponsored Cocurricular Activities					
Salaries	-	-	-	-	-
Purchased Services	7,000	-	7,000	5,220	1,780
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	7,000	-	7,000	5,220	1,780
School Sponsored Athletics - Instruction					
Salaries	5,000	-	5,000	5,000	-
Purchased Services	13,000	(2,000)	11,000	-	11,000
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	18,000	(2,000)	16,000	5,000	11,000
Other Instructional Programs					
Salaries	-	-	-	-	-
Purchased Services	5,099	(5,099)	-	-	-
Supplies and Materials	-	3,099	3,099	1,693	1,406
Other Objects	-	-	-	-	-
Total	5,099	(2,000)	3,099	1,693	1,406
Before/After School Programs					
Salaries	-	500	500	474	26
Other Purchased Services	3,000	-	3,000	-	3,000
Total	3,000	500	3,500	474	3,026
Total Instruction	49,064,633	1,250,338	50,314,971	49,588,518	726,453
Attendance and Social Work					
Salaries	819,837	30,179	850,016	849,379	637
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	500	-	500	-	500
Other Purchased Services	3,700	(1,860)	1,840	1,139	701
Supplies and Materials	1,470	-	1,470	-	1,470
Other Objects	-	-	-	-	-
Total	825,507	28,319	853,826	850,518	3,308
Health Services					
Salaries	1,075,595	83,367	1,158,962	1,157,557	1,405
Salaries of Social Service Coordinators	1,100,699	162,643	1,263,342	1,233,078	30,264
Purchased Professional and Technical Services	300	10,000	10,300	-	10,300
Other Purchased Services	-	-	-	-	-
Supplies and Materials	5,550	(2,187)	3,363	1,708	1,655
Other Objects	-	-	-	-	-
Total	2,182,144	253,823	2,435,967	2,392,343	43,624

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Districtwide</u>					
Guidance					
Salaries of Other Professional Staff	\$ 1,282,505	\$ (214,116)	\$ 1,068,389	\$ 1,067,473	\$ 916
Salaries of Secretarial and Clerical	115,881	26,826	142,707	142,290	417
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,500	(500)	2,000	-	2,000
Supplies and Materials	2,100	(800)	1,300	290	1,010
Other Objects	-	-	-	-	-
Total	<u>1,402,986</u>	<u>(188,590)</u>	<u>1,214,396</u>	<u>1,210,053</u>	<u>4,343</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,356,327	(1,296,772)	59,555	59,308	247
Salaries of Secretarial & Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	74,100	(7,202)	66,898	24,952	41,946
Other Purch. Prof & Tech. Services	13,000	(1,000)	12,000	2,715	9,285
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,800	(2,781)	1,019	1,019	-
Other Objects	250	-	250	-	250
Total	<u>1,447,477</u>	<u>(1,307,755)</u>	<u>139,722</u>	<u>87,994</u>	<u>51,728</u>
Educational Media/School Library					
Salaries	863,600	(74,953)	788,647	785,321	3,326
Salaries of Technology Coordinators	92,499	3,300	95,799	95,746	53
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	12,950	1,765	14,715	10,099	4,616
Other Purchased Services	2,500	(2,000)	500	150	350
Supplies and Materials	59,026	(6,500)	52,526	48,977	3,549
Other Objects	16,300	(15,659)	641	641	-
Total	<u>1,046,875</u>	<u>(94,047)</u>	<u>952,828</u>	<u>940,934</u>	<u>11,894</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	12,000	(2,125)	9,875	9,875	-
Other Purchased Services	38,440	17,731	56,171	52,374	3,797
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>50,440</u>	<u>15,606</u>	<u>66,046</u>	<u>62,249</u>	<u>3,797</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,563,904	(77,491)	3,486,413	3,452,655	33,758
Salaries of Sec't and Clerical Assistants	968,469	58,544	1,027,013	1,017,836	9,177
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	7,100	826	7,926	2,605	5,321
Other Purchased Services	49,950	5,237	55,187	46,286	8,901
Supplies and Materials	135,200	40,850	176,050	132,631	43,419
Other Objects	12,000	9,184	21,184	18,326	2,858
Total	<u>4,736,623</u>	<u>37,150</u>	<u>4,773,773</u>	<u>4,670,339</u>	<u>103,434</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	\$ 1,000	-	\$ 1,000	-	\$ 1,000
Total	1,000	-	1,000	-	1,000
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	144,835	\$ (12,187)	132,648	\$ 74,241	58,407
Total	144,835	(12,187)	132,648	74,241	58,407
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	964,000	(59,880)	904,120	648,840	255,280
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	15,703,845	(1,100,277)	14,603,568	13,969,425	634,143
Total	16,667,845	(1,160,157)	15,507,688	14,618,265	889,423
Total Undistributed Expenditures	28,505,732	(2,427,838)	26,077,894	24,906,936	1,170,958
Total School Based Budget Current Expense	77,570,365	(1,177,500)	76,392,865	74,495,454	1,897,411
<u>Capital Outlay</u>					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	40,822	40,822	35,772	5,050
Equipment Grades 6-8	-	-	-	-	-
Equipment Grades 9-12	-	30,251	30,251	30,245	6
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	20,185	20,185	15,966	4,219
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	91,258	91,258	81,983	9,275
SPECIAL SCHOOLS					
Summer School - Instruction	65,321	(21,858)	43,463	21,271	22,192
Summer School - Support Services	-	-	-	-	-
Total Special Schools	65,321	(21,858)	43,463	21,271	22,192
Other Alternative Ed Program - Instruction					
Salaries of Teachers	13,570	43,412	56,982	53,622	3,360
Other Salaries of Instruction	10,416	15,904	26,320	26,304	16
Total Other Alternative Ed Program - Instruction	23,986	59,316	83,302	79,926	3,376
TOTAL SCHOOL BASED EXPENDITURES	\$ 77,659,672	\$ (1,048,784)	\$ 76,610,888	\$ 74,678,634	\$ 1,932,254

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 336,840	\$ 36,984	\$ 373,824	\$ 372,969	\$ 855
Grades 1 - 5	947,311	(75,927)	871,384	842,526	28,858
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,284,151</u>	<u>(38,943)</u>	<u>1,245,208</u>	<u>1,215,495</u>	<u>29,713</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	24,196	7,100	31,296	27,956	3,340
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services					
Other Purchased Services					
General Supplies	70,000	10,330	80,330	78,538	1,792
Textbooks	20,600	2,957	23,557	23,557	-
Other Objects	15,000	(15,000)	-	-	-
Total	<u>129,796</u>	<u>5,387</u>	<u>135,183</u>	<u>130,051</u>	<u>5,132</u>
Total Regular Programs - Instruction	<u>1,413,947</u>	<u>(33,556)</u>	<u>1,380,391</u>	<u>1,345,546</u>	<u>34,845</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	53,710	5,430	59,140	59,137	3
Other Salaries for Instruction	29,530	1,000	30,530	25,075	5,455
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>83,240</u>	<u>6,430</u>	<u>89,670</u>	<u>84,212</u>	<u>5,458</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, 2017

	<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>					
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	\$ 75,860	\$ (7,600)	\$ 68,260	\$ 68,256	\$ 4
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	75,860	(7,600)	68,260	68,256	4
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	159,100	(1,170)	157,930	152,468	\$ 5,462
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, 2017**

	<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					
Bilingual Education					
Salaries of Teachers	\$ 745,064	\$ 13,492	\$ 758,556	\$ 758,555	\$ 1
Other Salaries for Instruction	29,030	(14,500)	14,530	14,505	25
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>774,094</u>	<u>(1,008)</u>	<u>773,086</u>	<u>773,060</u>	<u>26</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>2,347,141</u>	<u>(35,734)</u>	<u>2,311,407</u>	<u>2,271,074</u>	<u>40,333</u>
Attendance and Social Work					
Salaries	46,140	(24,700)	21,440	21,342	98
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>46,140</u>	<u>(24,700)</u>	<u>21,440</u>	<u>21,342</u>	<u>98</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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	\$ 52,210	\$ 1,800	\$ 54,010	\$ 53,942	\$ 68
Salaries of Social Service Coordinators	92,250	4,676	96,926	96,926	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>144,460</u>	<u>6,476</u>	<u>150,936</u>	<u>150,868</u>	<u>68</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	59,285	(59,285)	-		-
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>59,285</u>	<u>(59,285)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries	42,568	(42,500)	68		68
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	15,000	(14,359)	641	641	-
Total	<u>57,568</u>	<u>(56,859)</u>	<u>709</u>	<u>641</u>	<u>68</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	20,000	15,000	35,000	35,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>20,000</u>	<u>15,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 159,063	\$ (2,900)	156,163	\$ 156,075	\$ 88
Salaries of Sec't and Clerical Assistants	61,446	7,800	69,246	69,218	28
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,000	826	2,826	2,605	221
Other Purchased Services					-
Supplies and Materials		5,868	5,868	5,868	-
Other Objects	-	7,008	7,008	7,004	4
Total	<u>222,509</u>	<u>18,602</u>	<u>241,111</u>	<u>240,770</u>	<u>341</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	<u>3,000</u>	<u>925</u>	<u>3,925</u>	<u>3,925</u>	<u>-</u>
Total	<u>3,000</u>	<u>925</u>	<u>3,925</u>	<u>3,925</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	66,000		66,000	52,974	13,026
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	<u>759,828</u>	<u>18,175</u>	<u>778,003</u>	<u>761,148</u>	<u>16,855</u>
Total	<u>825,828</u>	<u>18,175</u>	<u>844,003</u>	<u>814,122</u>	<u>29,881</u>
Total Undistributed Expenditures					
	<u>1,378,790</u>	<u>(81,666)</u>	<u>1,297,124</u>	<u>1,266,668</u>	<u>30,456</u>
Total School Based Budget Current Expense					
	<u>3,725,931</u>	<u>(117,400)</u>	<u>3,608,531</u>	<u>3,537,742</u>	<u>70,789</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<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>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		\$ 5,000	\$ 5,000	\$ 5,000	\$ -
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	-	5,000	5,000	5,000	-
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Barlow School	\$ 3,725,931	\$ (112,400)	\$ 3,613,531	\$ 3,542,742	\$ 70,789

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 387,166	\$ (9,338)	\$ 377,828	\$ 377,758	\$ 70
Grades 1 - 5	1,859,902	(89,510)	1,770,392	1,764,221	6,171
Grades 6 - 8	619,067	(38,273)	580,794	580,794	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,866,135</u>	<u>(137,121)</u>	<u>2,729,014</u>	<u>2,722,773</u>	<u>6,241</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		-			-
Purchased Technical Services					
Other Purchased Services	21,669	12,000	33,669	33,478	191
General Supplies	96,954	2,000	98,954	98,706	248
Textbooks	34,750	(3,991)	30,759	30,758	1
Other Objects	11,664	5,133	16,797	15,659	1,138
Total	<u>165,037</u>	<u>15,142</u>	<u>180,179</u>	<u>178,601</u>	<u>1,578</u>
Total Regular Programs - Instruction	<u>3,031,172</u>	<u>(121,979)</u>	<u>2,909,193</u>	<u>2,901,374</u>	<u>7,819</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		24,000	24,000	23,986	14
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>24,000</u>	<u>24,000</u>	<u>23,986</u>	<u>14</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook 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	\$ 237,110	\$ 4,750	\$ 241,860	\$ 241,860	-
Other Salaries for Instruction	146,932	(5,304)	141,628	141,628	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	384,042	(554)	383,488	383,488	-
Resource Room					
Salaries of Teachers	239,557	(49,500)	190,057	189,405	\$ 652
Other Salaries for Instruction	61,255	(35,800)	25,455	22,280	3,175
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	300,812	(85,300)	215,512	211,685	3,827
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	684,854	(61,854)	623,000	619,159	3,841
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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 358,985	\$ 40,800	\$ 399,785	\$ 399,754	\$ 31
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>358,985</u>	<u>40,800</u>	<u>399,785</u>	<u>399,754</u>	<u>31</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	7,000		7,000	5,220	1,780
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>5,220</u>	<u>1,780</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	5,099	(5,099)	-	-	-
Supplies and Materials		3,099	3,099	1,693	1,406
Other Objects	-	-	-	-	-
Total	<u>5,099</u>	<u>(2,000)</u>	<u>3,099</u>	<u>1,693</u>	<u>1,406</u>
Before/After School Programs					
Salaries	-	500	500	474	26
Other Purchased Services	3,000	-	3,000	-	3,000
Total	<u>3,000</u>	<u>500</u>	<u>3,500</u>	<u>474</u>	<u>3,026</u>
Total Instruction	<u>4,090,110</u>	<u>(144,533)</u>	<u>3,945,577</u>	<u>3,927,674</u>	<u>17,903</u>
Attendance and Social Work					
Salaries	56,862	8,900	65,762	65,716	46
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>57,562</u>	<u>8,900</u>	<u>66,462</u>	<u>65,716</u>	<u>746</u>
Health Services					
Salaries	67,460	1,600	69,060	69,060	-
Salaries of Social Service Coordinators	84,285	11,698	95,983	95,983	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>151,745</u>	<u>13,298</u>	<u>165,043</u>	<u>165,043</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 69,660	\$ 14,603	\$ 84,263	\$ 84,263	-
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	69,660	14,603	84,263	84,263	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	105,815	(105,815)	-	-	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	2,500	(2,500)	-	-	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	108,315	(108,315)	-	-	-
Educational Media/School Library					
Salaries	53,710	1,500	55,210	55,010	\$ 200
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(2,000)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	55,710	(500)	55,210	55,010	200
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	282,703	(12,632)	270,071	269,764	307
Salaries of Sec't and Clerical Assistants	39,973	12,223	52,196	52,195	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	5,900	(853)	5,047	2,758	2,289
Supplies and Materials	21,400	1,150	22,550	21,382	1,168
Other Objects	-	-	-	-	-
Total	349,976	(112)	349,864	346,099	3,765

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook 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	\$ 14,239	\$ 5,372	\$ 19,611	\$ 12,990	\$ 6,621
Total	14,239	5,372	19,611	12,990	6,621
Unallocated Employee Benefits					
Group Insurance					
Social Security	68,000	900	68,900	55,104	13,796
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,174,484	4,787	1,179,271	1,145,965	33,306
Total	1,242,484	5,687	1,248,171	1,201,069	47,102
Total Undistributed Expenditures	2,049,691	(61,067)	1,988,624	1,930,190	58,434
Total School Based Budget Current Expense	6,139,801	(205,600)	5,934,201	5,857,864	76,337
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		10,000	10,000	9,892	108
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	10,000	10,000	9,892	108
SPECIAL SCHOOLS					
Summer School - Instruction	4,350		4,350		4,350
Summer School - Support Services	-	-	-	-	-
Total Special Schools	4,350	-	4,350	-	4,350
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Cedarbrook School	\$ 6,144,151	\$ (195,600)	\$ 5,948,551	\$ 5,867,756	\$ 80,795

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 250,180	\$ 11,122	\$ 261,302.00	\$ 261,301	\$ 1
Grades 1 - 5	987,368	231,711	1,219,079	1,216,223	2,856
Grades 6 - 8	207,970	4,500	212,470	212,389	81
Grades 9 - 12	-	-	-	-	-
Total	<u>1,445,518</u>	<u>247,333</u>	<u>1,692,851</u>	<u>1,689,913</u>	<u>2,938</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	24,196	(10,699)	13,497	12,535	962
Purchase Professional Educational Services	2,000	(2,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	24,766	1,000	25,766	25,020	746
General Supplies	84,766	9,023	93,789	89,421	4,368
Textbooks	8,000	(4,425)	3,575	3,574	1
Other Objects	5,000	2,007	7,007	6,643	364
Total	<u>148,728</u>	<u>(5,094)</u>	<u>143,634</u>	<u>137,193</u>	<u>6,441</u>
Total Regular Programs - Instruction	<u>1,594,246</u>	<u>242,239</u>	<u>1,836,485</u>	<u>1,827,106</u>	<u>9,379</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		19,919	19,919	17,143	2,776
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>19,919</u>	<u>19,919</u>	<u>17,143</u>	<u>2,776</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton 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		\$ 1,400	\$ 1,400	\$ 1,213	\$ 187
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	-	1,400	1,400	1,213	187
Resource Room					
Salaries of Teachers	\$ 140,286	39,424	179,710	179,710	-
Other Salaries for Instruction	53,726	24,300	78,026	78,004	22
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	194,012	63,724	257,736	257,714	22
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	252,360	(76,600)	175,760	171,435	4,325
Other Salaries for Instruction	53,726	11,500	65,226	53,829	11,397
Total	306,086	(65,100)	240,986	225,264	15,722
Total Special Education - Instruction	500,098	19,943	520,041	501,334	18,707
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, 2017**

	<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>					
Bilingual Education					
Salaries of Teachers	\$ 474,485	\$ 10,900	\$ 485,385	\$ 485,363	\$ 22
Other Salaries for Instruction	29,530	30,800	60,330	60,165	165
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>504,015</u>	<u>41,700</u>	<u>545,715</u>	<u>545,528</u>	<u>187</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)	-	-	-
Supplies and Materials					
Other Objects					
Total	<u>2,000</u>	<u>(2,000)</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>2,600,359</u>	<u>301,882</u>	<u>2,902,241</u>	<u>2,873,968</u>	<u>28,273</u>
Attendance and Social Work					
Salaries	51,010	11,048	62,058	62,058	-
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>51,010</u>	<u>11,048</u>	<u>62,058</u>	<u>62,058</u>	<u>-</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators	91,000	3,331	94,331	94,331	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>91,000</u>	<u>3,331</u>	<u>94,331</u>	<u>94,331</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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	\$ 172,735	\$ (172,735)			
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	9,600	(8,402)	\$ 1,198	\$ 1,198	
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	182,335	(181,137)	1,198	1,198	-
Educational Media/School Library					
Salaries	53,852	(21,601)	32,251	31,855	\$ 396
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500	(500)	-	-	-
Other Objects	-	-	-	-	-
Total	54,352	(22,101)	32,251	31,855	396
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	640	941	1,581	1,113	468
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	640	941	1,581	1,113	468
Support Service - School Administration					
Salaries of Principals/Assistant Principals	129,864		129,864	129,864	-
Salaries of Sec't and Clerical Assistants	65,571	1,000	66,571	66,321	250
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	(137)	2,863	2,853	10
Other Objects	-	-	-	-	-
Total	198,435	863	199,298	199,038	260

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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	\$ (2,507)	\$ 2,493	-	\$ 2,493
Total	5,000	(2,507)	2,493	-	2,493
Unallocated Employee Benefits					
Group Insurance					
Social Security	84,000		84,000	\$ 71,238	12,762
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	789,508	5,680	795,188	775,492	19,696
Total	873,508	5,680	879,188	846,730	32,458
Total Undistributed Expenditures	1,456,280	(183,882)	1,272,398	1,236,323	36,075
Total School Based Budget Current Expense	4,056,639	118,000	4,174,639	4,110,291	64,348
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		10,000	10,000	5,000	5,000
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	-	10,000	10,000	5,000	5,000
SPECIAL SCHOOLS					
Summer School - Instruction			-		
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Clinton School	\$ 4,056,639	\$ 128,000	\$ 4,184,639	\$ 4,115,291	\$ 69,348

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Frederic W. Cook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 119,030	\$ (4,400)	\$ 114,630	\$ 114,293	\$ 337
Grades 1 - 5	888,945	40,391	929,336	923,803	5,533
Grades 6 - 8	173,315	12,373	185,688	185,687	1
Grades 9 - 12	-	-	-	-	-
Total	<u>1,181,290</u>	<u>48,364</u>	<u>1,229,654</u>	<u>1,223,783</u>	<u>5,871</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		6,216	6,216	4,650	1,566
General Supplies	27,500	1,180	28,680	28,256	424
Textbooks			-		-
Other Objects	<u>2,500</u>	<u>(1,500)</u>	<u>1,000</u>	<u>830</u>	<u>170</u>
Total	<u>30,000</u>	<u>5,896</u>	<u>35,896</u>	<u>33,736</u>	<u>2,160</u>
Total Regular Programs - Instruction	<u>1,211,290</u>	<u>54,260</u>	<u>1,265,550</u>	<u>1,257,519</u>	<u>8,031</u>
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, 2017**

	<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>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	\$ 214,002	\$ 7,790	\$ 221,792	\$ 221,789	\$ 3
Other Salaries for Instruction	81,366	(18,300)	63,066	62,850	216
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	295,368	(10,510)	284,858	284,639	219
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	295,368	(10,510)	284,858	284,639	\$ 219
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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 53,852	\$ 93,200	\$ 147,052	\$ 146,889	\$ 163
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		-
Textbooks					
Other Objects					
Total	<u>53,852</u>	<u>93,200</u>	<u>147,052</u>	<u>146,889</u>	<u>163</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>1,560,510</u>	<u>136,950</u>	<u>1,697,460</u>	<u>1,689,047</u>	<u>8,413</u>
Attendance and Social Work					
Salaries	44,640	3,500	48,140	48,063	77
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>44,640</u>	<u>3,500</u>	<u>48,140</u>	<u>48,063</u>	<u>77</u>
Health Services					
Salaries	98,000	9,700	107,700	107,288	412
Salaries of Social Service Coordinators	52,910	1,500	54,410	54,210	200
Purchased Professional and Technical Services	300		300		300
Other Purchased Services					
Supplies and Materials	1,000	(500)	500		500
Other Objects					
Total	<u>152,210</u>	<u>10,700</u>	<u>162,910</u>	<u>161,498</u>	<u>1,412</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Frederic W. Cook 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	\$ 500		\$ 500		\$ 500
Supplies and Materials	300		300	\$ 290	10
Other Objects	-	-	-	-	-
Total	<u>800</u>	<u>-</u>	<u>800</u>	<u>290</u>	<u>510</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	109,912	\$ (109,712)	200	200	-
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>109,912</u>	<u>(109,712)</u>	<u>200</u>	<u>200</u>	<u>-</u>
Educational Media/School Library					
Salaries	46,825	100	46,925	46,875	50
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	(1,000)	3,000	2,917	83
Other Objects	-	-	-	-	-
Total	<u>50,825</u>	<u>(900)</u>	<u>49,925</u>	<u>49,792</u>	<u>133</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	7,000		7,000	6,685	315
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>6,685</u>	<u>315</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	158,063		158,063	158,063	-
Salaries of Sec't and Clerical Assistants	53,360	8,462	61,822	61,653	169
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	19,000	10	19,010	19,001	9
Supplies and Materials	7,800	(1,010)	6,790	5,090	1,700
Other Objects	-	-	-	-	-
Total	<u>238,223</u>	<u>7,462</u>	<u>245,685</u>	<u>243,807</u>	<u>1,878</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	-	\$ 5,000	\$ 3,910	\$ 1,090
Total	5,000	-	5,000	3,910	1,090
Unallocated Employee Benefits					
Group Insurance	63,000		63,000	51,336	11,664
Social Security					
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	556,933	\$ 27,250	584,183	565,984	18,199
Total	619,933	27,250	647,183	617,320	29,863
Total Undistributed Expenditures	1,228,543	(61,700)	1,166,843	1,131,565	35,278
Total School Based Budget Current Expense	2,789,053	75,250	2,864,303	2,820,612	43,691
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		7,950	7,950	3,939	4,011
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	7,950	7,950	3,939	4,011
SPECIAL SCHOOLS					
Summer School - Instruction	4,614	(3,200)	1,414	-	1,414
Summer School - Support Services	-	-	-	-	-
Total Special Schools	4,614	(3,200)	1,414	-	1,414
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Frederic W. Cook School	\$ 2,793,667	\$ 80,000	\$ 2,873,667	\$ 2,824,551	\$ 49,116

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Emerson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 332,740	\$ 17,996	\$ 350,736	\$ 350,685	\$ 51
Grades 1 - 5	1,814,487	(165,720)	1,648,767	1,636,251	12,516
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,147,227</u>	<u>(147,724)</u>	<u>1,999,503</u>	<u>1,986,936</u>	<u>12,567</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	24,196	1,150	25,346	25,346	-
Purchase Professional Educational Services	5,000	-	5,000	1,887	3,113
Purchased Technical Services					
Other Purchased Services	25,600	(5,600)	20,000	20,000	-
General Supplies	80,000	-	80,000	79,653	347
Textbooks	-	-	-	-	-
Other Objects	10,000	-	10,000	9,686	314
Total	<u>144,796</u>	<u>(4,450)</u>	<u>140,346</u>	<u>136,572</u>	<u>3,774</u>
Total Regular Programs - Instruction	<u>2,292,023</u>	<u>(152,174)</u>	<u>2,139,849</u>	<u>2,123,508</u>	<u>16,341</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	339,712	23,070	362,782	362,781	1
Other Salaries for Instruction	103,218	(7,300)	95,918	95,629	289
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>442,930</u>	<u>15,770</u>	<u>458,700</u>	<u>458,410</u>	<u>290</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson 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	\$ 90,500	\$ 92,300	\$ 182,800	\$ 182,700	\$ 100
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	90,500	92,300	182,800	182,700	100
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	533,430	108,070	641,500	641,110	390
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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 415,650	\$ 46,860	\$ 462,510	\$ 462,510	
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	415,650	46,860	462,510	462,510	-
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	3,241,103	2,756	3,243,859	3,227,128	\$ 16,731
Attendance and Social Work					
Salaries	61,091	2,830	63,921	63,880	41
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	61,091	2,830	63,921	63,880	41
Health Services					
Salaries	90,000	1,600	91,600	91,600	-
Salaries of Social Service Coordinators		91,700	91,700	88,621	3,079
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	90,000	93,300	183,300	180,221	3,079

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Emerson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 90,000	\$ (90,000)			
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	90,000	(90,000)	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	72,360	(72,360)			
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	72,360	(72,360)	-	-	-
Educational Media/School Library					
Salaries	92,000	600	\$ 92,600	\$ 92,600	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000	3,228	\$ 1,772
Other Objects					
Total	97,000	600	97,600	95,828	1,772
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	277,887	9,104	286,991	286,828	163
Salaries of Sec't and Clerical Assistants	52,360	3,330	55,690	55,598	92
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	18,550	5,440	23,990	23,902	88
Supplies and Materials	15,000		15,000	9,141	5,859
Other Objects					
Total	363,797	17,874	381,671	375,469	6,202

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Emerson 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	\$ 20,000	-	\$ 20,000	\$ 13,090	\$ 6,910
Total	20,000	-	20,000	13,090	6,910
Unallocated Employee Benefits					
Group Insurance	69,000		69,000	57,443	11,557
Social Security					
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	959,936	\$ 21,000	980,936	954,561	26,375
Total	1,028,936	21,000	1,049,936	1,012,004	37,932
Total Undistributed Expenditures	1,823,184	(26,756)	1,796,428	1,740,492	55,936
Total School Based Budget Current Expense	5,064,287	(24,000)	5,040,287	4,967,620	72,667
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	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Emerson School	\$ 5,064,287	\$ (24,000)	\$ 5,040,287	\$ 4,967,620	\$ 72,667

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 299,775	\$ 3,484	\$ 303,259	\$ 303,258	\$ 1
Grades 1 - 5	1,721,855	(169,278)	1,552,577	1,540,681	11,896
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,021,630</u>	<u>(165,794)</u>	<u>1,855,836</u>	<u>1,843,939</u>	<u>11,897</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	58,060	2,954	61,014	61,014	-
Purchase Professional Educational Services	5,000	-	5,000	-	5,000
Purchased Technical Services					
Other Purchased Services	30,000	5,000	35,000	35,000	-
General Supplies	77,000	(5,000)	72,000	53,410	18,590
Textbooks	50,000	974	50,974	40,934	10,040
Other Objects	8,000	3,445	11,445	10,758	687
Total	<u>228,060</u>	<u>7,373</u>	<u>235,433</u>	<u>201,116</u>	<u>34,317</u>
Total Regular Programs - Instruction	<u>2,249,690</u>	<u>(158,421)</u>	<u>2,091,269</u>	<u>2,045,055</u>	<u>46,214</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	-	-	-	-	-
Visual 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, 2017**

	<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>					
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	\$ 61,455	\$ (5,800)	\$ 55,655	\$ 44,966	\$ 10,689
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	61,455	(5,800)	55,655	44,966	10,689
Resource Room					
Salaries of Teachers	163,860	(33,000)	130,860	119,874	10,986
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000		3,000		3,000
Textbooks					
Other Objects	-	-	-	-	-
Total	166,860	(33,000)	133,860	119,874	13,986
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	228,315	(38,800)	189,515	164,840	24,675
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, 2017**

	<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>					
Bilingual Education					
Salaries of Teachers	\$ 996,227	\$ (100,400)	\$ 895,827	\$ 887,123	\$ 8,704
Other Salaries for Instruction	76,332	(50,700)	25,632	25,269	363
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	3,000		3,000		3,000
General Supplies	10,000		10,000	757	9,243
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,085,559</u>	<u>(151,100)</u>	<u>934,459</u>	<u>913,149</u>	<u>21,310</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>3,563,564</u>	<u>(348,321)</u>	<u>3,215,243</u>	<u>3,123,044</u>	<u>92,199</u>
Attendance and Social Work					
Salaries	44,640	4,200	48,840	48,835	5
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>44,640</u>	<u>4,200</u>	<u>48,840</u>	<u>48,835</u>	<u>5</u>
Health Services					
Salaries	91,050	1,800	92,850	92,850	-
Salaries of Social Service Coordinators	89,500	52,288	141,788	132,369	9,419
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>180,550</u>	<u>54,088</u>	<u>234,638</u>	<u>225,219</u>	<u>9,419</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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	\$ 94,450	\$ 1,000	\$ 95,450	\$ 95,200	\$ 250
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	94,450	1,000	95,450	95,200	250
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	234,340	(234,340)	-		-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	5,000		5,000	165	4,835
Other Purch. Prof & Tech. Services	5,000		5,000	2,715	2,285
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	244,340	(234,340)	10,000	2,880	7,120
Educational Media/School Library					
Salaries	94,750	2,100	96,850	96,850	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	3,000	(3,000)	-		-
Other Purchased Services					
Supplies and Materials		3,000	3,000	2,960	40
Other Objects					
Total	97,750	2,100	99,850	99,810	40
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	273,496	7,892	281,388	253,440	27,948
Salaries of Sec't and Clerical Assistants	53,760	2,800	56,560	53,751	2,809
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	3,000		3,000	31	2,969
Supplies and Materials	5,000		5,000		5,000
Other Objects					
Total	335,256	10,692	345,948	307,222	38,726

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
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	\$ (3,445)	\$ 6,555	\$ 6,555	-
Total	10,000	(3,445)	6,555	6,555	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	67,000		67,000	46,719	\$ 20,281
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	1,358,173	(173,000)	1,185,173	1,140,659	44,514
Total	1,425,173	(173,000)	1,252,173	1,187,378	64,795
Total Undistributed Expenditures	2,432,159	(338,705)	2,093,454	1,973,099	120,355
Total School Based Budget Current Expense	5,995,723	(687,026)	5,308,697	5,096,143	212,554
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	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Evergreen School	\$ 5,995,723	\$ (687,026)	\$ 5,308,697	\$ 5,096,143	\$ 212,554

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 143,726	\$ 20,800	\$ 164,526	\$ 164,302	\$ 224
Grades 1 - 5	1,371,683	166,991	1,538,674	1,500,652	38,022
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,515,409</u>	<u>187,791</u>	<u>1,703,200</u>	<u>1,664,954</u>	<u>38,246</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	24,196	(11,598)	12,598	12,598	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	24,000	1,000	25,000	24,551	449
General Supplies	79,000	13,222	92,222	83,691	8,531
Textbooks	14,000	(4,180)	9,820	9,001	819
Other Objects	2,000	1,700	3,700	3,683	17
Total	<u>143,196</u>	<u>144</u>	<u>143,340</u>	<u>133,524</u>	<u>9,816</u>
Total Regular Programs - Instruction	<u>1,658,605</u>	<u>187,935</u>	<u>1,846,540</u>	<u>1,798,478</u>	<u>48,062</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	225,295	4,000	229,295	229,045	250
Other Salaries for Instruction	59,810	9,726	69,536	69,535	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>285,105</u>	<u>13,726</u>	<u>298,831</u>	<u>298,580</u>	<u>251</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson 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	\$ 91,500	\$ 114,407	\$ 205,907	\$ 205,905	\$ 2
Other Salaries for Instruction	30,030	(28,000)	2,030	1,951	79
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	121,530	86,407	207,937	207,856	81
Autism					
Salaries of Teachers					
Other Salaries for Instruction	29,530	1,000	30,530	30,188	342
Total	29,530	1,000	30,530	30,188	342
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	436,165	101,133	537,298	536,624	674
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, 2017**

	<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	\$ 845,385	\$ (51,400)	\$ 793,985	\$ 779,974	\$ 14,011
Other Salaries for Instruction	68,037	4,702	72,739	72,738	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>913,422</u>	<u>(46,698)</u>	<u>866,724</u>	<u>852,712</u>	<u>14,012</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>3,008,192</u>	<u>242,370</u>	<u>3,250,562</u>	<u>3,187,814</u>	<u>62,748</u>
Attendance and Social Work					
Salaries	59,691	2,000	61,691	61,602	89
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	3,000	(1,860)	1,140	1,139	1
Supplies and Materials					
Other Objects					
Total	<u>62,691</u>	<u>140</u>	<u>62,831</u>	<u>62,741</u>	<u>90</u>
Health Services					
Salaries	82,885	352	83,237	83,226	11
Salaries of Social Service Coordinators	78,110	3,978	82,088	82,037	51
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(1,687)	313	312	1
Other Objects					
Total	<u>162,995</u>	<u>2,643</u>	<u>165,638</u>	<u>165,575</u>	<u>63</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 91,700	\$ 2,821	\$ 94,521	\$ 94,521	
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	91,700	2,821	94,521	94,521	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	31,055	(31,055)	-	-	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	2,000	(2,000)	-	-	-
Other Objects	-	-	-	-	-
Total	33,055	(33,055)	-	-	-
Educational Media/School Library					
Salaries	53,852	(21,802)	32,050	31,855	\$ 195
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	1,300	(1,300)	-	-	-
Total	55,152	(23,102)	32,050	31,855	195
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	12,000	(2,125)	9,875	9,875	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	12,000	(2,125)	9,875	9,875	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	257,290	(2,805)	254,485	254,385	100
Salaries of Sec't and Clerical Assistants	39,973	21,600	61,573	61,476	97
Salaries of Other Professional Staff					-
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		270	270	233	37
Supplies and Materials	2,000	(745)	1,255	1,216	39
Other Objects	2,000	2,176	4,176	4,176	-
Total	301,263	20,496	321,759	321,486	273

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson 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	\$ 2,878	\$ 12,878	\$ 12,027	\$ 851
Total	10,000	2,878	12,878	12,027	851
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,000	3,920	65,920	55,123	10,797
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,062,464	(84,240)	978,224	944,142	34,082
Total	1,124,464	(80,320)	1,044,144	999,265	44,879
Total Undistributed Expenditures	1,853,320	(109,624)	1,743,696	1,697,345	46,351
Total School Based Budget Current Expense	4,861,512	132,746	4,994,258	4,885,159	109,099
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		17,531	17,531	17,531	-
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		2,235	2,235	2,135	100
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	19,766	19,766	19,666	100
SPECIAL SCHOOLS					
Summer School - Instruction	4,435		4,435		4,435
Summer School - Support Services	-	-	-	-	-
Total Special Schools	4,435	-	4,435	-	4,435
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Jefferson School	\$ 4,865,947	\$ 152,512	\$ 5,018,459	\$ 4,904,825	\$ 113,634

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 170,850	\$ (9,500)	\$ 161,350	\$ 160,289	\$ 1,061
Grades 1 - 5	742,135	(13,015)	729,120	714,721	14,399
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>912,985</u>	<u>(22,515)</u>	<u>890,470</u>	<u>875,010</u>	<u>15,460</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	24,196	(10,000)	14,196	10,379	3,817
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	20,000	6,800	26,800	22,545	4,255
General Supplies	30,000	(7,842)	22,158	22,012	146
Textbooks					
Other Objects	8,000	(1,415)	6,585	5,565	1,020
Total	<u>82,196</u>	<u>(12,457)</u>	<u>69,739</u>	<u>60,501</u>	<u>9,238</u>
Total Regular Programs - Instruction	<u>995,181</u>	<u>(34,972)</u>	<u>960,209</u>	<u>935,511</u>	<u>24,698</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	142,720	(10,400)	132,320	132,270	50
Other Salaries for Instruction	53,226	(13,200)	40,026	34,062	5,964
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>195,946</u>	<u>(23,600)</u>	<u>172,346</u>	<u>166,332</u>	<u>6,014</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman 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	\$ 90,000	\$ 1,500	\$ 91,500	\$ 91,063	\$ 437
Other Salaries for Instruction	24,196	(20,000)	4,196	500	3,696.00
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	114,196	(18,500)	95,696	91,563	4,133
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	310,142	(42,100)	268,042	257,895	10,147
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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 672,752	\$ 26,500	\$ 699,252	\$ 690,730	\$ 8,522
Other Salaries for Instruction	29,030	(25,000)	4,030		4,030
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	701,782	1,500	703,282	690,730	12,552
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 Programs	-	-	-	-	-
Total	-	-	-	-	-
Total Instruction	2,007,105	(75,572)	1,931,533	1,884,136	47,397
Attendance and Social Work					
Salaries	51,010	10,800	61,810	61,716	94
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	51,010	10,800	61,810	61,716	94
Health Services					
Salaries	90,000	1,800	91,800	91,720	80
Salaries of Social Service Coordinators	52,910	3,170	56,080	56,066	14
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	142,910	4,970	147,880	147,786	94

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
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	\$ 64,985	\$ (64,985)			
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	25,000	(22,300)	\$ 2,700	\$ 2,700	
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	89,985	(87,285)	2,700	2,700	-
Educational Media/School Library					
Salaries	42,568	5,550	48,118	48,117	\$ 1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,200	700	1,900	1,850	50
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	43,768	6,250	50,018	49,967	51
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	157,563		157,563	157,563	-
Salaries of Sec't and Clerical Assistants	52,360	(46,800)	5,560	758	4,802
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	13,000	28,266	41,266	40,660	606
Other Objects	-	-	-	-	-
Total	222,923	(18,534)	204,389	198,981	5,408

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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	\$ 4,500	\$ (4,500)	-	-	-
Total	4,500	(4,500)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	30,000		\$ 30,000	\$ 19,569	\$ 10,431
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	678,804	79,000	757,804	738,826	18,978
Total	708,804	79,000	787,804	758,395	29,409
Total Undistributed Expenditures	1,263,900	(9,299)	1,254,601	1,219,545	35,056
Total School Based Budget Current Expense	3,271,005	(84,871)	3,186,134	3,103,681	82,453
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		8,291	8,291	8,241	50
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	-	8,291	8,291	8,241	50
SPECIAL SCHOOLS					
Summer School - Instruction			-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Charles H Stillman School	\$ 3,271,005	\$ (76,580)	\$ 3,194,425	\$ 3,111,922	\$ 82,503

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 247,340	\$ 4,115	\$ 251,455	\$ 251,454	\$ 1
Grades 1 - 5	2,061,285	134,770	2,196,055	2,130,590	65,465
Grades 6 - 8	75,860	7,200	83,060	82,985	75
Grades 9 - 12	-	-	-	-	-
Total	<u>2,384,485</u>	<u>146,085</u>	<u>2,530,570</u>	<u>2,465,029</u>	<u>65,541</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	121,195	(42,901)	78,294	76,802	1,492
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	163,150	4,802	167,952	153,942	14,010
Textbooks	20,000	198	20,198	20,198	-
Other Objects	<u>3,000</u>	<u>1,000</u>	<u>4,000</u>	<u>1,319</u>	<u>2,681</u>
Total	<u>307,345</u>	<u>(36,901)</u>	<u>270,444</u>	<u>252,261</u>	<u>18,183</u>
Total Regular Programs - Instruction	<u>2,691,830</u>	<u>109,184</u>	<u>2,801,014</u>	<u>2,717,290</u>	<u>83,724</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	91,000	1,500	92,500	92,100	400
Other Salaries for Instruction	22,695	(16,700)	5,995	4,839	1,156
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	3,000		3,000		3,000
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>116,695</u>	<u>(15,200)</u>	<u>101,495</u>	<u>96,939</u>	<u>4,556</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, 2017**

	<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	\$ 172,885	\$ (36,590)	\$ 136,295	\$ 136,195	\$ 100
Other Salaries for Instruction	127,114	(26,300)	100,814	91,947	8,867
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>299,999</u>	<u>(62,890)</u>	<u>237,109</u>	<u>228,142</u>	<u>8,967</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	216,270	4,000	220,270	220,270	-
Other Salaries for Instruction	53,826		53,826	52,588	1,238
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>270,096</u>	<u>4,000</u>	<u>274,096</u>	<u>272,858</u>	<u>1,238</u>
Autism					
Salaries of Teachers	64,360	1,600	65,960	65,960	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>64,360</u>	<u>1,600</u>	<u>65,960</u>	<u>65,960</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>751,150</u>	<u>(72,490)</u>	<u>678,660</u>	<u>663,899</u>	<u>14,761</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Bilingual Education					
Salaries of Teachers	\$ 763,325	\$ 14,940	\$ 778,265	\$ 778,168	\$ 97
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,500		7,500	4,912	2,588
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>770,825</u>	<u>14,940</u>	<u>785,765</u>	<u>783,080</u>	<u>2,685</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>4,213,805</u>	<u>51,634</u>	<u>4,265,439</u>	<u>4,164,269</u>	<u>101,170</u>
Attendance and Social Work					
Salaries	51,010	4,300	55,310	55,280	30
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>51,010</u>	<u>4,300</u>	<u>55,310</u>	<u>55,280</u>	<u>30</u>
Health Services					
Salaries	82,885	3,200	86,085	85,745	340
Salaries of Social Service Coordinators	55,910	63,036	118,946	118,946	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>138,795</u>	<u>66,236</u>	<u>205,031</u>	<u>204,691</u>	<u>340</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 52,410	\$ (52,410)			
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	52,410	(52,410)	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	149,010	(148,160)	\$ 850	\$ 750	\$ 100
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	15,000	(5,000)	10,000	2,090	7,910
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	164,010	(153,160)	10,850	2,840	8,010
Educational Media/School Library					
Salaries	56,610	1,500	58,110	57,910	200
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	500		500	150	350
Supplies and Materials					
Other Objects					
Total	57,110	1,500	58,610	58,060	550
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	274,244		274,244	274,244	-
Salaries of Sec't and Clerical Assistants	52,360	57,900	110,260	110,257	3
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	10,000	-	10,000	7,146	2,854
Total	336,604	57,900	394,504	391,647	2,857

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>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	\$ 5,000	\$ (1,000)	\$ 4,000	-	\$ 4,000
Total	5,000	(1,000)	4,000	-	4,000
Unallocated Employee Benefits					
Group Insurance	86,000		86,000	\$ 68,697	17,303
Social Security					
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,257,909	(70,000)	1,187,909	1,109,277	78,632
Total	1,343,909	(70,000)	1,273,909	1,177,974	95,935
Total Undistributed Expenditures	2,148,848	(146,634)	2,002,214	1,890,492	111,722
Total School Based Budget Current Expense	6,362,653	(95,000)	6,267,653	6,054,761	212,892
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	2,674	684	3,358	3,285	73
Summer School - Support Services	-	-	-	-	-
Total Special Schools	2,674	684	3,358	3,285	73
Other Alternative Ed Program - Instruction					
Salaries of Teachers	210	53,412	53,622	53,622	-
Other Salaries of Instruction	400	25,904	26,304	26,304	-
Total Other Alternative Ed Program - Instruction	610	79,316	79,926	79,926	-
Total Washington School	\$ 6,365,937	\$ (15,000)	\$ 6,350,937	\$ 6,137,972	\$ 212,965

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 137,276	\$ (52,650)	\$ 84,626	\$ 72,867	\$ 11,759
Grades 1 - 5	1,111,465	32,385	1,143,850	1,094,710	49,140
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	1,248,741	(20,265)	1,228,476	1,167,577	60,899
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	3,650		3,650	1,050	2,600
General Supplies	47,450	10,667	58,117	56,000	2,117
Textbooks	15,000	(8,586)	6,414	6,414	-
Other Objects	3,000	1,200	4,200	4,015	185
Total	69,100	3,281	72,381	67,479	4,902
Total Regular Programs - Instruction	1,317,841	(16,984)	1,300,857	1,235,056	65,801
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	53,726	(20,100)	33,626	33,551	75
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	53,726	(20,100)	33,626	33,551	75
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, 2017**

	<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	-	-	-	-	-
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					
Salaries of Teachers	\$ 52,410	\$ 1,600	\$ 54,010	\$ 53,962	\$ 48
Other Salaries for Instruction	29,530	2,000	31,530	31,453	77
Total	81,940	3,600	85,540	85,415	125
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	135,666	(16,500)	119,166	118,966	200
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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Bilingual Education					
Salaries of Teachers	\$ 354,160	\$ 10,150	\$ 364,310	\$ 364,310	
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500		2,500		\$ 2,500
Textbooks					
Other Objects					
Total	<u>356,660</u>	<u>10,150</u>	<u>366,810</u>	<u>364,310</u>	<u>2,500</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	11,000		11,000		11,000
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>-</u>	<u>11,000</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					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,821,167</u>	<u>(23,334)</u>	<u>1,797,833</u>	<u>1,718,332</u>	<u>79,501</u>
Attendance and Social Work					
Salaries	51,010	4,000	55,010	54,977	33
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>51,010</u>	<u>4,000</u>	<u>55,010</u>	<u>54,977</u>	<u>33</u>
Health Services					
Salaries	82,885	1,600	84,485	84,485	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,050		2,050	1,056	994
Other Objects	-	-	-	-	-
Total	<u>84,935</u>	<u>1,600</u>	<u>86,535</u>	<u>85,541</u>	<u>994</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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	\$ 93,200		\$ 93,200	\$ 93,200	
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500	\$ (500)			
Supplies and Materials	800	(800)			
Other Objects	-	-	-	-	-
Total	<u>94,500</u>	<u>(1,300)</u>	<u>93,200</u>	<u>93,200</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	66,485	(66,485)			
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	1,800	(781)	1,019	1,019	
Other Objects	-	-	-	-	-
Total	<u>68,285</u>	<u>(67,266)</u>	<u>1,019</u>	<u>1,019</u>	<u>-</u>
Educational Media/School Library					
Salaries	46,825	100	46,925	46,875	\$ 50
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000		1,000	994	6
Other Objects	-	-	-	-	-
Total	<u>47,825</u>	<u>100</u>	<u>47,925</u>	<u>47,869</u>	<u>56</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	128,279		128,279	128,279	-
Salaries of Sec't and Clerical Assistants	53,060	2,900	55,960	55,699	261
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,100		2,100		2,100
Other Purchased Services					-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>183,439</u>	<u>2,900</u>	<u>186,339</u>	<u>183,978</u>	<u>2,361</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 4,000	\$ (1,200)	\$ 2,800	\$ 2,530	\$ 270
Total	4,000	(1,200)	2,800	2,530	270
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,000	4,500	47,500	40,811	6,689
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	721,435	(87,000)	634,435	577,821	56,614
Total	764,435	(82,500)	681,935	618,632	63,303
Total Undistributed Expenditures	1,298,429	(143,666)	1,154,763	1,087,746	67,017
Total School Based Budget Current Expense	3,119,596	(167,000)	2,952,596	2,806,078	146,518
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	(10,000)	11,068		11,068
Summer School - Support Services	-	-	-	-	-
Total Special Schools	21,068	(10,000)	11,068	-	11,068
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Woodland School	\$ 3,140,664	\$ (177,000)	\$ 2,963,664	\$ 2,806,078	\$ 157,586

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Hubbard School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8	\$ 2,266,705	\$ 77,272	\$ 2,343,977	\$ 2,301,123	\$ 42,854
Grades 9 - 12	-	-	-	-	-
Total	<u>2,266,705</u>	<u>77,272</u>	<u>2,343,977</u>	<u>2,301,123</u>	<u>42,854</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	48,392	1,677	50,069	49,263	806
Purchase Professional Educational Services	5,000	2,510	7,510	6,918	592
Purchased Technical Services					
Other Purchased Services	20,000		20,000	20,000	-
General Supplies	125,000	(4,300)	120,700	106,031	14,669
Textbooks	10,000		10,000		10,000
Other Objects	10,000	(5,000)	5,000	4,786	214
Total	<u>218,392</u>	<u>(5,113)</u>	<u>213,279</u>	<u>186,998</u>	<u>26,281</u>
Total Regular Programs - Instruction	<u>2,485,097</u>	<u>72,159</u>	<u>2,557,256</u>	<u>2,488,121</u>	<u>69,135</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	231,080	23,281	254,361	254,360	1
Other Salaries for Instruction	102,118	4,000	106,118	105,616	502
Purchasing Professional Educational Services					-
Other Purchased Services					-
General Supplies	2,000		2,000		2,000
Textbooks					-
Other Objects	-	-	-	-	-
Total	<u>335,198</u>	<u>27,281</u>	<u>362,479</u>	<u>359,976</u>	<u>2,503</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 24,196	\$ (3,000)	\$ 21,196	\$ 21,146	\$ 50
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	24,196	(3,000)	21,196	21,146	50
Multiple Disabilities					
Salaries of Teachers	53,010	1,500	54,510	54,310	200
Other Salaries for Instruction	58,560	1,500	60,060	59,960	100
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects	-	-	-	-	-
Total	111,570	3,000	114,570	114,270	300
Resource Room					
Salaries of Teachers	54,660	1,500	56,160	55,960	200
Other Salaries for Instruction	3,000		3,000		3,000
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	57,660	1,500	59,160	55,960	3,200
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	528,624	28,781	557,405	551,352	6,053
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, 2017**

	<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>Hubbard School</u>					
Bilingual Education					
Salaries of Teachers	\$ 260,050	\$ (50,500)	\$ 209,550	\$ 209,479	\$ 71
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000		3,000		3,000
Textbooks					
Other Objects					
Total	<u>263,050</u>	<u>(50,500)</u>	<u>212,550</u>	<u>209,479</u>	<u>3,071</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>3,276,771</u>	<u>50,440</u>	<u>3,327,211</u>	<u>3,248,952</u>	<u>78,259</u>
Attendance and Social Work					
Salaries	51,710	(19,300)	32,410	32,373	37
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	500		500		500
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>52,210</u>	<u>(19,300)</u>	<u>32,910</u>	<u>32,373</u>	<u>537</u>
Health Services					
Salaries	77,860	1,600	79,460	79,460	-
Salaries of Social Service Coordinators	91,500	1,000	92,500	92,350	150
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500		500	340	160
Other Objects	-	-	-	-	-
Total	<u>169,860</u>	<u>2,600</u>	<u>172,460</u>	<u>172,150</u>	<u>310</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 184,840	\$ (131,530)	\$ 53,310	\$ 52,838	\$ 472
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	184,840	(131,530)	53,310	52,838	472
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
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	-	-	-	-	-
Educational Media/School Library					
Salaries	64,060	(4,000)	60,060	58,602	1,458
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500		1,500		1,500
Other Objects	-	-	-	-	-
Total	65,560	(4,000)	61,560	58,602	2,958
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		1,790	1,790	1,785	5
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	1,790	1,790	1,785	5
Support Service - School Administration					
Salaries of Principals/Assistant Principals	323,340	14,700	338,040	336,954	1,086
Salaries of Sec't and Clerical Assistants	61,746	1,500	63,246	63,196	50
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000		10,000	325	9,675
Other Objects	-	-	-	-	-
Total	395,086	16,200	411,286	400,475	10,811

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Hubbard School</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	\$ 1,000	-	\$ 1,000	-	\$ 1,000
Total	1,000	-	1,000	-	1,000
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	20,000	-	20,000	-	20,000
Total	20,000	-	20,000	-	20,000
Unallocated Employee Benefits					
Group Insurance	44,000	\$ (13,700)	30,300	\$ 8,852	21,448
Social Security					
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,160,049	(177,500)	982,549	938,101	44,448
Total	1,204,049	(191,200)	1,012,849	946,953	65,896
Total Undistributed Expenditures	2,092,605	(325,440)	1,767,165	1,665,176	101,989
Total School Based Budget Current Expense	5,369,376	(275,000)	5,094,376	4,914,128	180,248
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	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Hubbard School	\$ 5,369,376	\$ (275,000)	\$ 5,094,376	\$ 4,914,128	\$ 180,248

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>Maxson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8	\$ 2,316,507	\$ 407,947	\$ 2,724,454	\$ 2,712,436	\$ 12,018
Grades 9 - 12	-	-	-	-	-
Total	<u>2,316,507</u>	<u>407,947</u>	<u>2,724,454</u>	<u>2,712,436</u>	<u>12,018</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	72,588	16,400	88,988	87,265	1,723
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	58,000	(25,300)	32,700	31,776	924
General Supplies	137,500	19,645	157,145	129,251	27,894
Textbooks	5,000	-	5,000	2,033	2,967
Other Objects	<u>3,000</u>	<u>(1,596)</u>	<u>1,404</u>	<u>-</u>	<u>1,404</u>
Total	<u>276,088</u>	<u>9,149</u>	<u>285,237</u>	<u>250,325</u>	<u>34,912</u>
Total Regular Programs - Instruction	<u>2,592,595</u>	<u>417,096</u>	<u>3,009,691</u>	<u>2,962,761</u>	<u>46,930</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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 247,245	\$ 76,472	\$ 323,717	\$ 323,521	\$ 196
Other Salaries for Instruction	82,856	2,430	85,286	85,088	198
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	330,101	78,902	409,003	408,609	394
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	301,635	88,210	389,845	389,390	455
Other Salaries for Instruction	29,780	(3,500)	26,280	25,677	603
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000		3,000		3,000
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	334,415	84,710	419,125	415,067	4,058
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	664,516	163,612	828,128	823,676	4,452
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, 2017

	<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>Maxson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 302,905	\$ 64,835	\$ 367,740	\$ 367,221	\$ 519
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000	(1,000)	1,000		1,000
Textbooks					
Other Objects					
Total	<u>304,905</u>	<u>63,835</u>	<u>368,740</u>	<u>367,221</u>	<u>1,519</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>3,562,016</u>	<u>644,543</u>	<u>4,206,559</u>	<u>4,153,658</u>	<u>\$2,901</u>
Attendance and Social Work					
Salaries					
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries	88,500	1,600	90,100	90,100	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>88,500</u>	<u>1,600</u>	<u>90,100</u>	<u>90,100</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 92,250	\$ 11,100	\$ 103,350	\$ 103,327	\$ 23
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,500		1,500		1,500
Supplies and Materials	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	94,750	11,100	105,850	103,327	2,523
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	211,615	(153,110)	58,505	58,358	147
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	8,000	(1,000)	7,000		7,000
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	219,615	(154,110)	65,505	58,358	7,147
Educational Media/School Library					
Salaries	93,400	1,000	94,400	94,042	358
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	750		750		750
Other Purchased Services					
Supplies and Materials	8,000	(8,000)			
Other Objects	-	-	-	-	-
Total	102,150	(7,000)	95,150	94,042	1,108
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	4,500		4,500	3,807	693
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	4,500	-	4,500	3,807	693
Support Service - School Administration					
Salaries of Principals/Assistant Principals	238,177	29,350	267,527	267,059	468
Salaries of Sec't and Clerical Assistants	131,716	41,714	173,430	173,429	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	3,000		3,000		3,000
Other Purchased Services	1,000		1,000		1,000
Supplies and Materials	1,000		1,000	888	112
Other Objects	-	-	-	-	-
Total	374,893	71,064	445,957	441,376	4,581

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 10,250	-	\$ 10,250	\$ 5,011	\$ 5,239
Total	10,250	-	10,250	5,011	5,239
Unallocated Employee Benefits					
Group Insurance					
Social Security	52,000	\$ (3,600)	48,400	27,478	20,922
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,145,124	(219,655)	925,469	881,820	43,649
Total	1,197,124	(223,255)	973,869	909,298	64,571
Total Undistributed Expenditures	2,091,782	(300,601)	1,791,181	1,705,319	85,862
Total School Based Budget Current Expense	5,653,798	343,942	5,997,740	5,858,977	138,763
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	19,942	(19,942)	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	19,942	(19,942)	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Maxson School	\$ 5,673,740	\$ 324,000	\$ 5,997,740	\$ 5,858,977	\$ 138,763

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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 High School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12	\$ 7,129,520	\$ (60,957)	\$ 7,068,563	\$ 7,062,821	\$ 5,742
Total	<u>7,129,520</u>	<u>(60,957)</u>	<u>7,068,563</u>	<u>7,062,821</u>	<u>5,742</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	140,927	22,874	163,801	163,567	234
Purchase Professional Educational Services	44,500	(12,958)	31,542	31,542	-
Purchased Technical Services	9,791	(9,791)	-	-	-
Other Purchased Services	246,005	16,079	262,084	256,652	5,432
General Supplies	360,866	(28,235)	332,631	283,470	49,161
Textbooks	95,000		95,000	93,466	1,534
Other Objects	7,000	14,576	21,576	18,921	2,655
Total	<u>904,089</u>	<u>2,545</u>	<u>906,634</u>	<u>847,618</u>	<u>59,016</u>
Total Regular Programs - Instruction	<u>8,033,609</u>	<u>(58,412)</u>	<u>7,975,197</u>	<u>7,910,439</u>	<u>64,758</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	598,647	(29,406)	569,241	569,240	1
Other Salaries for Instruction	87,990	3,500	91,490	90,910	580
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	4,000		4,000		4,000
Textbooks	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>691,637</u>	<u>(25,906)</u>	<u>665,731</u>	<u>660,150</u>	<u>5,581</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, 2017**

	<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 High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 54,410	\$ 1,500	\$ 55,910	\$ 55,710	\$ 200
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	4,000	(3,000)	1,000		1,000
Textbooks	1,000	-	1,000	-	1,000
Total	59,410	(1,500)	57,910	55,710	2,200
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	108,552	3,000	111,552	111,351	201
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	108,552	3,000	111,552	111,351	201
Resource Room					
Salaries of Teachers	706,912	(29,393)	677,519	677,518	1
Other Salaries for Instruction	56,121	(1,999)	54,122	54,122	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	(3,000)	1,000		1,000
Textbooks	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	768,033	(34,392)	733,641	731,640	2,001
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	1,627,632	(58,798)	1,568,834	1,558,851	9,983
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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,059,115	\$ (42,400)	\$ 1,016,715	\$ 1,015,943	\$ 772
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	(1,000)	3,000		3,000
Textbooks	4,000	(3,000)	1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>1,067,115</u>	<u>(46,400)</u>	<u>1,020,715</u>	<u>1,015,943</u>	<u>4,772</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	5,000	-	5,000	5,000	-
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</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					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>10,733,356</u>	<u>(163,610)</u>	<u>10,569,746</u>	<u>10,490,233</u>	<u>79,513</u>
Attendance and Social Work					
Salaries	251,023	(32,799)	218,224	218,172	52
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>252,493</u>	<u>(32,799)</u>	<u>219,694</u>	<u>218,172</u>	<u>1,522</u>
Health Services					
Salaries	92,500	(40,085)	52,415	51,996	419
Salaries of Social Service Coordinators	300,863	(23,829)	277,034	277,034	-
Purchased Professional and Technical Services		10,000	10,000		10,000
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>393,363</u>	<u>(53,914)</u>	<u>339,449</u>	<u>329,030</u>	<u>10,419</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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 High School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 376,800	\$ 14,300	\$ 391,100	\$ 391,079	\$ 21
Salaries of Secretarial and Clerical	65,171	20,626	85,797	85,796	1
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>441,971</u>	<u>34,926</u>	<u>476,897</u>	<u>476,875</u>	<u>22</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	250	-	250	-	250
Total	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
Educational Media/School Library					
Salaries	122,580	2,500	125,080	124,730	350
Salaries of Technology Coordinators	92,499	3,300	95,799	95,746	53
Purchased Professional and Technical Services	8,000	4,065	12,065	8,249	3,816
Other Purchased Services					
Supplies and Materials	4,026		4,026	3,980	46
Other Objects	-	-	-	-	-
Total	<u>227,105</u>	<u>9,865</u>	<u>236,970</u>	<u>232,705</u>	<u>4,265</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000		1,000		1,000
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	490,302	(75,900)	414,402	413,495	907
Salaries of Sec't and Clerical Assistants	124,892	(3,117)	121,775	121,774	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		370	370	361	9
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>615,194</u>	<u>(78,647)</u>	<u>536,547</u>	<u>535,630</u>	<u>917</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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 High School</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 12,896	\$ (6,946)	\$ 5,950	\$ 5,950	-
Total	12,896	(6,946)	5,950	5,950	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	168,000	(60,000)	108,000	66,042	\$ 41,958
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	2,967,910	(304,274)	2,663,636	2,532,934	130,702
Total	3,135,910	(364,274)	2,771,636	2,598,976	172,660
Total Undistributed Expenditures	5,080,182	(491,789)	4,588,393	4,397,338	191,055
Total School Based Budget Current Expense	15,813,538	(655,399)	15,158,139	14,887,571	270,568
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12		6,251	6,251	6,251	-
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	-	6,251	6,251	6,251	-
SPECIAL SCHOOLS					
Summer School - Instruction	8,238	(5,000)	3,238	2,440	798
Summer School - Support Services	-	-	-	-	-
Total Special Schools	8,238	(5,000)	3,238	2,440	798
Other Alternative Ed Program - Instruction					
Salaries of Teachers	13,360	(10,000)	3,360	-	3,360
Other Salaries of Instruction	10,016	(10,000)	16	-	16
Total Other Alternative Ed Program - Instruction	23,376	(20,000)	3,376	-	3,376
Total Plainfield High School	\$ 15,845,152	\$ (674,148)	\$ 15,171,004	\$ 14,896,262	\$ 274,742

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 17,632	\$ 526,400	\$ 544,032	\$ 542,850	\$ 1,182
Total	17,632	526,400	544,032	542,850	1,182
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	13,500	10,000	23,500	19,211	4,289
Textbooks	5,000	(2,000)	3,000	1,221	1,779
Other Objects	5,000	-	5,000	-	5,000
Total	23,500	8,000	31,500	20,432	11,068
Total Regular Programs - Instruction	41,132	534,400	575,532	563,282	12,250
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, 2017

	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, 2017**

	<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>					
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	\$ 41,132	\$ 534,400	\$ 575,532	\$ 563,282	\$ 12,250
Attendance and Social Work					
Salaries		55,400	55,400	55,365	35
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	-	55,400	55,400	55,365	35
Health Services					
Salaries		91,600	91,600	91,600	-
Salaries of Social Service Coordinators	57,610	3,900	61,510	44,205	17,305
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	57,610	95,500	153,110	135,805	17,305

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
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	\$ 26,000	\$ 31,000	\$ 2,971	\$ 28,029
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	5,000	26,000	31,000	2,971	28,029
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	125,422	(2,500)	122,922	122,878	44
Salaries of Sec't and Clerical Assistants	62,746	(55,400)	7,346	6,733	613
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,500		2,500		2,500
Supplies and Materials	7,000	12,458	19,458	17,271	2,187
Other Objects	-	-	-	-	-
Total	197,668	(45,442)	152,226	146,882	5,344

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama 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	\$ 5,950	-	\$ 5,950	\$ 405	\$ 5,545
Total	5,950	-	5,950	405	5,545
Unallocated Employee Benefits					
Group Insurance					
Social Security	18,000		18,000	4,279	13,721
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	230,735	\$ (24,400)	206,335	174,777	31,558
Total	248,735	(24,400)	224,335	179,056	45,279
Total Undistributed Expenditures	514,963	107,058	622,021	520,484	101,537
Total School Based Budget Current Expense	556,095	641,458	1,197,553	1,083,766	113,787
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	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Barack Obama Academy for Academic and Civic Development	\$ 556,095	\$ 641,458	\$ 1,197,553	\$ 1,083,766	\$ 113,787

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8	\$ 2,670,227	\$ (71,535)	\$ 2,598,692	\$ 2,596,105	\$ 2,587
Grades 9 - 12	-	123,730	123,730	123,520	210
Total	<u>2,670,227</u>	<u>52,195</u>	<u>2,722,422</u>	<u>2,719,625</u>	<u>2,797</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	29,330	2,541	31,871	31,871	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	30,000	17,000	47,000	45,615	1,385
General Supplies	80,000	(31,000)	49,000	46,249	2,751
Textbooks	25,000		25,000	23,263	1,737
Other Objects	<u>5,000</u>	<u>1,764</u>	<u>6,764</u>	<u>6,764</u>	<u>-</u>
Total	<u>169,330</u>	<u>(9,695)</u>	<u>159,635</u>	<u>153,762</u>	<u>5,873</u>
Total Regular Programs - Instruction	<u>2,839,557</u>	<u>42,500</u>	<u>2,882,057</u>	<u>2,873,387</u>	<u>8,670</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, 2017

	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	\$ 158,745	\$ 3,500	\$ 162,245	\$ 162,053	\$ 192
Other Salaries for Instruction		30,467	30,467	30,467	
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	158,745	33,967	192,712	192,520	192
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	158,745	33,967	192,712	192,520	192
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, 2017**

	<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>					
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	\$ 2,998,302	\$ 76,467	\$ 3,074,769	\$ 3,065,907	\$ 8,862
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	79,360	5,200	84,560	84,485	75
Salaries of Social Service Coordinators	53,851	(53,805)	46		46
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	133,211	(48,605)	84,606	84,485	121

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 137,195	\$ 16,000	\$ 153,195	\$ 153,045	\$ 150
Salaries of Secretarial and Clerical	50,710	6,200	56,910	56,494	416
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	187,905	22,200	210,105	209,539	566
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	78,730	(78,730)			
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	12,000	5,000	17,000	15,828	1,172
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	90,730	(73,730)	17,000	15,828	1,172
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	35,000		35,000	34,898	102
Other Objects					
Total	35,000	-	35,000	34,898	102
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	5,300		5,300	3,984	1,316
Supplies and Materials					
Other Objects					
Total	5,300	-	5,300	3,984	1,316
Support Service - School Administration					
Salaries of Principals/Assistant Principals	288,211	(41,800)	246,411	243,764	2,647
Salaries of Sec'l and Clerical Assistants	63,146	2,632	65,778	65,778	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	50,000	(5,000)	45,000	27,937	17,063
Other Objects					
Total	401,357	(44,168)	357,189	337,479	19,710

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
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	\$ (1,764)	\$ 13,236	\$ 7,848	\$ 5,388
Total	15,000	(1,764)	13,236	7,848	5,388
Unallocated Employee Benefits					
Group Insurance	44,000	8,100	52,100	23,175	28,925
Social Security					
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	880,553	(116,100)	764,453	727,918	36,535
Total	924,553	(108,000)	816,553	751,093	65,460
Total Undistributed Expenditures	1,793,056	(254,067)	1,538,989	1,445,154	93,835
Total School Based Budget Current Expense	4,791,358	(177,600)	4,613,758	4,511,061	102,697
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12		24,000	24,000	23,994	6
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	-	24,000	24,000	23,994	6
SPECIAL SCHOOLS					
Summer School - Instruction		15,600	15,600	15,546	54
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	15,600	15,600	15,546	54
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield Academy for Academic and Civic Development	\$ 4,791,358	\$ (138,000)	\$ 4,653,358	\$ 4,550,601	\$ 102,757

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, 2017

	EXHIBIT <u>E-1A</u>	EXHIBIT <u>E-1B</u>	EXHIBIT <u>E-1C</u>	EXHIBIT <u>E-1D</u>	EXHIBIT <u>E-1E</u>	EXHIBIT <u>E-1F</u>	<u>Total</u>
REVENUES							
Intergovernmental							
State			\$ 1,195,415	\$ 19,765,446	\$ 68,561	-	\$ 21,029,422
Federal	\$ 3,771,269	\$ 2,756,191	-	-	-	-	6,527,460
Local Sources	-	-	-	-	14,825	\$ 15,037	29,862
Total Revenues	<u>3,771,269</u>	<u>2,756,191</u>	<u>1,195,415</u>	<u>19,765,446</u>	<u>83,386</u>	<u>15,037</u>	<u>27,586,744</u>
EXPENDITURES							
Instruction							
Salaries of Teachers	240,678	258,666	28,294	69,838	-	-	597,476
Other Salaries for Instruction	-	-	94,611	30,050	-	-	124,661
Other Salaries	-	136,227	-	-	-	-	136,227
Purchased Professional/Educational Services	3,268	75,086	-	214	-	-	78,568
Purchased Prof. & Technical Services	-	-	-	-	-	-	-
Tuition	-	1,616,952	-	-	-	-	1,616,952
Other Purchased Services	-	29,646	-	-	-	-	29,646
General Supplies	425,550	52,819	-	325	-	-	478,694
Textbooks	-	-	-	-	16,535	-	16,535
Other Objects	-	11,925	-	-	-	-	11,925
Total Instruction	<u>669,496</u>	<u>2,181,321</u>	<u>122,905</u>	<u>100,427</u>	<u>16,535</u>	<u>-</u>	<u>3,090,684</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	EXHIBIT <u>E-1A</u>	EXHIBIT <u>E-1B</u>	EXHIBIT <u>E-1C</u>	EXHIBIT <u>E-1D</u>	EXHIBIT <u>E-1E</u>	EXHIBIT <u>E-1F</u>	<u>Total</u>
EXPENDITURES (Continued)							
Support Services							
Salaries of Teachers	\$ 246,971	\$ 27,140	-	-	-	-	\$ 274,111
Salaries of Supervisors of Instruction	-	-	-	\$ 146,015	-	-	146,015
Salaries of Principals/Assistant Principals/Directors	-	-	-	141,659	-	-	141,659
Salaries of Other Professional Staff	196,463	200,706	\$ 682,373	777,500	-	-	1,857,042
Salaries of Secretarial and Clerical Asst.	40,647	63,545	-	234,186	-	-	338,378
Other Salaries	281,294	22,502	241,675	113,550	-	-	659,021
Salaries of Community Parent Involvement Spec.	-	-	-	91,600	-	-	91,600
Salaries of Master Teachers	-	-	-	442,754	-	-	442,754
Personal Services-Employee Benefits	183,217	97,549	59,462	584,959	-	-	925,187
Purchased Professional/Educational Services	268,658	68,496	3,652	14,914,047	-	\$ 2,400	15,257,253
Purchased Professional/Educational Services-Head Start	-	-	-	2,403,082	-	-	2,403,082
Other Purchased Professional/Educational Services	-	-	-	35,769	-	-	35,769
Purchased Professional/Technical Services	-	-	-	147,677	\$ 52,026	-	199,703
Other Purchased Professional Services	-	-	-	19,539	-	10,170	29,709
Rentals	-	-	-	59,776	-	-	59,776
Travel	11,445	2,602	475	2,841	-	-	17,363
Other Purchased Services	59,825	55,895	4,302	-	-	-	120,022
Supplies and Materials	136,225	4,322	69,420	59,360	12,785	2,467	284,579
Other Objects	5,513	32,113	11,151	3,000	2,040	-	53,817
Total Support Services	1,430,258	574,870	1,072,510	20,177,314	66,851	15,037	23,336,840
Facilities Acquisition and Construction							
Instructional Equipment	50,281	-	-	-	-	-	50,281
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	50,281	-	-	-	-	-	50,281

Continued

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	EXHIBIT E-1F	Total
EXPENDITURES (Continued)							
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 2,150,035	\$ 2,756,191	\$ 1,195,415	\$ 20,277,741	\$ 83,386	\$ 15,037	\$ 26,477,805
Other Financing Sources (Uses)							
Transfers from Other Funds				512,295			512,295
Contribution to School-Based Budgets	(1,621,234)	-	-	-	-	-	(1,621,234)
Total Outflows	3,771,269	2,756,191	1,195,415	19,765,446	83,386	15,037	27,586,744
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, 2017

No Child Left Behind (NCLB)						
	Title I	Title I SIA	Title IIA	Title III	Title III Immigrant	Total
REVENUES						
Intergovernmental						
State						
Federal	\$ 2,639,187	\$ 114,572	\$ 299,374	\$ 669,067	\$ 49,069	\$ 3,771,269
Local	-	-	-	-	-	-
Total Revenues	\$ 2,639,187	\$ 114,572	\$ 299,374	\$ 669,067	\$ 49,069	\$ 3,771,269
EXPENDITURES						
Instruction						
Salaries of Teachers	\$ 91,491			\$ 149,187		\$ 240,678
Other Salaries						-
Purchased Professional-Ed Services	3,268					3,268
Other Purchased Services						-
General Supplies	187,056	\$ 49,188		141,126	\$ 48,180	425,550
Other Objects	-	-	-	-	-	-
Total Instruction	281,815	49,188	-	290,313	48,180	669,496
Support Services						
Salaries of Teachers	152,070		\$ 94,075		826	246,971
Salaries of Other Professional Staff	196,463					196,463
Salaries of Secretaries & Clerical Asst.	40,647					40,647
Other Salaries	13,266			268,028		281,294
Personal Services-Employee Benefits	98,035		20,335	64,784	63	183,217
Purchased Professional-Educational Services	136,004	9,335	108,119	15,200		268,658
Travel	9,451			1,994		11,445
Other Purchased Services	21,511	2,310	18,562	17,442		59,825
Supplies and Materials	68,378	7,453	49,088	11,306		136,225
Other Objects	313	-	5,200	-	-	5,513
Total Support Services	736,138	19,098	295,379	378,754	889	1,430,258
Facilities Acquisition and Construction						
Instructional Equipment		46,286	3,995	-		50,281
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	46,286	3,995	-	-	50,281
Total Expenditures	1,017,953	114,572	299,374	669,067	49,069	2,150,035
Other Financing Sources (Uses)						
Contribution to School-Based Budgets	(1,621,234)	-	-	-	-	(1,621,234)
Total Outflows	2,639,187	114,572	299,374	669,067	49,069	3,771,269
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, 2017

	<u>IDEA Basic</u>	<u>IDEA Pre-School</u>	<u>21st Century IDEA Supplement Grant</u>	<u>21st Century Community</u>	<u>Perkins Grant</u>	<u>Innovate NJ</u>	<u>EdConnect</u>	<u>Total</u>
REVENUES								
Intergovernmental								
State								
Federal	\$ 1,991,483	\$ 55,276	\$ 1,875	\$ 561,344	\$ 8,247	\$ 96,086	\$ 41,880	\$ 2,756,191
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,991,483	\$ 55,276	\$ 1,875	\$ 561,344	\$ 8,247	\$ 96,086	\$ 41,880	\$ 2,756,191
EXPENDITURES								
Instruction								
Salaries of Teachers			\$ 375	\$ 190,724		\$ 67,567		\$ 258,666
Other Salaries for Instruction								-
Other Salaries	\$ 136,227							136,227
Purchased Professional-Ed Services	41,611		1,500	31,975				75,086
Purchased Prof. & Technical Services								-
Tuition	1,570,440	\$ 46,512						1,616,952
Other Purchased Services				1,392			\$ 28,254	29,646
General Supplies	24,421	8,764		5,426	\$ 8,247	5,961		52,819
Other Objects	420	-	-	8,924	-	2,581	-	11,925
Total Instruction	1,773,119	55,276	1,875	238,441	8,247	76,109	28,254	2,181,321
Support Services								
Salaries of Teachers				18,590		8,550		27,140
Salaries of Other Professional Staff	91,500			109,206				200,706
Salaries of Secretarial and Clerical Asst.				63,545				63,545
Other Salaries				11,960			10,542	22,502
Personal Services-Employee Benefits	52,022			38,926		5,417	1,184	97,549
Purchased Professional-Educational Services	29,565			35,551		1,480	1,900	68,496
Travel				2,602				2,602
Other Purchased Services	13,882			38,413		3,600		55,895
Supplies and Materials				3,392		930		4,322
Other Objects	31,395	-	-	718	-	-	-	32,113
Total Support Services	218,364	-	-	322,903	-	19,977	13,626	574,870
Facilities Acquisition and Construction								
Instructional Equipment					-			-
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,991,483	\$ 55,276	\$ 1,875	\$ 561,344	\$ 8,247	\$ 96,086	\$ 41,880	\$ 2,756,191

PLAINFIELD BOARD OF EDUCATION
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	SBYS- Family Friendly Emerson	SBYS- PLP Expansion	SBYS	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- APPI	SBYS- PLP	Total
REVENUES									
Intergovernmental									
State	\$ 35,226	\$ 88,362	\$ 309,423	\$ 239,093	\$ 179,326	\$ 176,600	\$ 66,600	\$ 100,785	\$ 1,195,415
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 35,226	\$ 88,362	\$ 309,423	\$ 239,093	\$ 179,326	\$ 176,600	\$ 66,600	\$ 100,785	\$ 1,195,415
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 28,294								\$ 28,294
Other Salaries for Instruction								\$ 94,611	94,611
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	28,294	-	-	-	-	-	-	94,611	122,905
Support Services									
Salaries of Other Professional Staff			\$ 275,099	\$ 29,331	\$ 146,352	\$ 171,591	\$ 60,000		682,373
Salaries of Secretarial and Clerical Assistants									-
Other Salaries		\$ 51,767		189,908					241,675
Personal Services-Employee Benefits		2,869	19,828	6,882	28,783	1,100			59,462
Purchased Professional Educational Services	2,155	150		179	254	619	295		3,652
Travel			275			200			475
Other Purchased Services	1,386	237	645	2,000	34				4,302
Supplies and Materials	3,391	26,591	12,576	9,445	3,903	3,090	4,595	5,829	69,420
Other Objects	-	6,748	1,000	1,348	-	-	1,710	345	11,151
Total Support Services	6,932	88,362	309,423	239,093	179,326	176,600	66,600	6,174	1,072,510
Facilities Acq. and Construction									
Instructional Equipment									-
Non-instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 35,226	\$ 88,362	\$ 309,423	\$ 239,093	\$ 179,326	\$ 176,600	\$ 66,600	\$ 100,785	\$ 1,195,415

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Preschool Education	SBYS- Family Friendly Jefferson	Handicapped Services Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education	Auxiliary Services Transportation	Total
REVENUES								
Intergovernmental								
State	\$ 19,574,727	\$ 44,375	\$ 21,255	\$ 7,245	\$ 17,734	\$ 92,894	\$ 7,216	\$ 19,765,446
Federal	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 19,574,727	\$ 44,375	\$ 21,255	\$ 7,245	\$ 17,734	\$ 92,894	\$ 7,216	\$ 19,765,446
EXPENDITURES								
Instruction								
Salaries of Teachers	\$ 33,861	\$ 35,977						\$ 69,838
Other Salaries for Instruction	30,050							30,050
Purchased Professional- Educational Services	214							214
Other Purchased Services								-
General Supplies	325							325
Other Objects	-	-	-	-	-	-	-	-
Total Instruction	64,450	35,977	-	-	-	-	-	100,427
Support Services								
Salaries of Supervisors of Instruction	146,015							146,015
Salaries of Principals/Assistant Principals/Directors	141,659							141,659
Salaries of Other Professional Staff	777,500							777,500
Salaries of Secretarial and Clerical Asst.	234,186							234,186
Other Salaries	113,550							113,550
Salaries of Community Parent Involvement Spec.	91,600							91,600
Salaries of Master Teachers	442,754							442,754
Personal Services - Employee Benefits	584,959							584,959
Purchased Prof/Educ Services Contracted Pre-K	14,914,047							14,914,047
Purchased Prof/Educ Services - Head Start	2,403,082							2,403,082
Other Purchased Professional/Educational Services	35,769							35,769
Purchased Professional and Technical Services		1,333	\$ 21,255	\$ 7,245	\$ 17,734	\$ 92,894	\$ 7,216	147,677
Other Purchased Professional Services	19,539							19,539
Rentals	59,776							59,776
Travel	2,841							2,841
Other Purchased Services								-
Supplies and Materials	55,295	4,065						59,360
Other Objects	-	3,000	-	-	-	-	-	3,000
Total Support Services	20,022,572	8,398	21,255	7,245	17,734	92,894	7,216	20,177,314
Total Expenditures	20,087,022	44,375	21,255	7,245	17,734	92,894	7,216	20,277,741
Other Financing Sources (Uses)								
Transfer from General Fund	512,295							512,295
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-
Total Outflows	19,574,727	44,375	21,255	7,245	17,734	92,894	7,216	19,765,446
Excess (Deficiency) of Revenues Over (Under Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Continued

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Non-Public Security	Chapter 192/193 Home Instruction	Flex Funds	21st Century Planned Parenthood	Black History Scholarship	Total
REVENUES									
Intergovernmental									
State	\$ 22,440	\$ 16,535	\$ 7,293	\$ 14,182	\$ 8,111				\$ 68,561
Federal									-
Local	-	-	-	-	-	\$ 9,135	\$ 3,650	\$ 2,040	14,825
Total Revenues	\$ 22,440	\$ 16,535	\$ 7,293	\$ 14,182	\$ 8,111	\$ 9,135	\$ 3,650	\$ 2,040	\$ 83,386
EXPENDITURES									
Instruction									
Textbooks		\$ 16,535							\$ 16,535
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	16,535	-	-	-	-	-	-	16,535
Support Services									
Purchased Professional- Educational Services									-
Other Purchased Professional/Educational Services									-
Purchased Professional/Technical Services	\$ 22,440		\$ 7,293	\$ 14,182	\$ 8,111				52,026
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services									-
Supplies and Materials						\$ 9,135	\$ 3,650		12,785
Other Objects	-	-	-	-	-	-	-	2,040	2,040
Total Support Services	22,440	-	7,293	14,182	8,111	9,135	3,650	2,040	66,851
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 22,440	\$ 16,535	\$ 7,293	\$ 14,182	\$ 8,111	\$ 9,135	\$ 3,650	\$ 2,040	\$ 83,386

PLAINFIELD BOARD OF EDUCATION
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Board Repairs Grant	Tennis Donation Hubstine	Goor Foundation	Total
REVENUES				
Intergovernmental				
State			\$ -	-
Federal				-
Local	\$ 6,170	\$ 4,000	\$ 4,867	15,037
Total Revenues	\$ 6,170	\$ 4,000	\$ 4,867	\$ 15,037
EXPENDITURES				
Instruction				
Salaries of Teachers			\$ -	-
Other Salaries for Instruction				-
Other Salaries				-
Purchased Professional/Educational Services				-
Purchased Professional & Technical Services				-
Tuition				-
Other Purchased Services				-
General Supplies				-
Textbooks				-
Other Objects	-	-	-	-
Total Instruction	-	-	-	-
Support Services				
Salaries of Teachers				-
Salaries of Supervisors of Instruction				-
Salaries of Principals/Assistant Principals/Directors				-
Salaries of Other Professional Staff				-
Salaries of Secretarial and Clerical Assistants				-
Other Salaries for Instruction				-
Other Salaries				-
Salaries of Community				-
Salaries of Master Teachers				-
Personal Services-Employee Benefits				-
Purchased Professional- Educational Services			\$ 2,400	2,400
Other Purchased Professional/Educational Services				-
Purchased Professional/Technical Services				-
Other Purchased Professional Services	\$ 6,170	\$ 4,000		10,170
Contracted Services - Transportation				-
Rentals				-
Travel				-
Other Purchased Services				-
Supplies and Materials			2,467	2,467
Other Objects	-	-	-	-
Total Support Services	6,170	4,000	4,867	15,037
Facilities Acq. and Construction				
Instructional Equipment	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-
Total Expenditures	\$ 6,170	\$ 4,000	\$ 4,867	\$ 15,037

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, 2017

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 60,000	-	\$ 60,000	\$ 33,861	\$ 26,139
Other Salaries for Instruction	47,482	-	47,482	30,050	17,432
Purchased Professional - Educational Services	1,000	-	1,000	214	786
Other Purchased Services	125	-	125	-	125
General Supplies	2,000	-	2,000	325	1,675
Other Objects	-	-	-	-	-
Total Instruction	110,607	-	110,607	64,450	46,157
Support Services					
Salaries of Supervisors of Instruction	147,499	-	147,499	146,015	1,484
Salaries of Program Directors	138,010	\$ 3,649	141,659	141,659	-
Salaries of Other Professional Staff	848,363	(37,649)	810,714	777,500	33,214
Salaries of Sec. and Clerical Assistants	261,520	-	261,520	234,186	27,334
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec.	92,250	-	92,250	91,600	650
Salaries of Master Teachers	458,595	-	458,595	442,754	15,841
Personal Services - Employee Benefits	595,584	-	595,584	584,959	10,625
Purchased Prof Ed Services - Contracted Pre-K	16,100,331	(559,459)	15,540,872	14,914,047	626,825
Purchased Prof Ed Services - Head Start	1,879,672	559,459	2,439,131	2,403,082	36,049
Other Purchased Professional - Educational Svs	40,000	-	40,000	35,769	4,231
Other Purchased Professional Services	20,000	-	20,000	19,539	461
Cleaning, Repair & Maintenance Services	15,000	-	15,000	-	15,000
Rentals	28,000	34,000	62,000	59,776	2,224
Travel	17,000	-	17,000	2,841	14,159
Supplies and Materials	111,200	-	111,200	55,295	55,905
Other Objects	-	-	-	-	-
Total Support Services	20,866,574	-	20,866,574	20,022,572	844,002
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	-	-	-	-	-
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	\$ 20,977,181	\$ -	\$ 20,977,181	\$ 20,087,022	\$ 890,159

Calculation of Budget Carryover

Total revised 2016-2017 Preschool Education Aid Allocation	\$ 19,329,191
Add: Actual ECPA/PEA Carryover (June 30, 2016)	2,268,973
Add: Budgeted Transfer from General Fund 2016-2017	512,295
Total Preschool Education Aid Funds Available for 2016-2017 Budget	22,110,459
Less: 2016-2017 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	20,977,181
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2017	1,133,278
Add: June 30, 2017 Unexpended ECPA	890,159
2016-2017 Actual Carryover - Preschool Education Aid	\$ 2,023,437
2016-2017 Preschool Education Aid Carryover Budgeted for Preschool Programs 2017-2018	\$ 1,104,634

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, 2017

	<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	\$ 60,000	-	\$ 60,000	\$ 33,861	\$ 26,139
Other Salaries for Instruction	47,482	-	47,482	30,050	17,432
Purchased Professional - Educational Services	1,000	-	1,000	214	786
Other Purchased Services	125	-	125		125
General Supplies	2,000	-	2,000	325	1,675
Other Objects	-	-	-	-	-
Total Instruction	<u>110,607</u>	<u>-</u>	<u>110,607</u>	<u>64,450</u>	<u>46,157</u>
Support Services					
Salaries of Supervisors of Instruction	147,499	-	147,499	146,015	1,484
Salaries of Program Directors	138,010	\$ 3,649	141,659	141,659	-
Salaries of Other Professional Staff	848,363	(37,649)	810,714	777,500	33,214
Salaries of Secr, and Clerical Assistants	261,520	-	261,520	234,186	27,334
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec	92,250	-	92,250	91,600	650
Salaries of Master Teachers	458,595	-	458,595	442,754	15,841
Personal Services - Employee Benefits	595,584	-	595,584	584,959	10,625
Purchased Prof Ed Services - Contracted Pre-K	16,100,331	(559,459)	15,540,872	14,914,047	626,825
Purchased Prof Ed Services - Head Start	1,879,672	559,459	2,439,131	2,403,082	36,049
Other Purchased Professional - Educational Svs	40,000	-	40,000	35,769	4,231
Other Purchased Professional Services	20,000	-	20,000	19,539	461
Cleaning, Repair & Maintenance Services	15,000	-	15,000		15,000
Rentals	28,000	34,000	62,000	59,776	2,224
Travel	17,000	-	17,000	2,841	14,159
Supplies and Materials	111,200	-	111,200	55,295	55,905
Other Objects	-	-	-	-	-
Total Support Services	<u>20,866,574</u>	<u>-</u>	<u>20,866,574</u>	<u>20,022,572</u>	<u>844,002</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>\$ 20,977,181</u>	<u>\$ -</u>	<u>\$ 20,977,181</u>	<u>\$ 20,087,022</u>	<u>\$ 890,159</u>

CAPITAL PROJECTS FUND

<u>Year</u>	<u>Project</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date Prior Year</u>	<u>Current Year</u>	<u>Balance, June 30, 2017</u>
2013	Window Repair and Replacement at Plainfield High School	\$ 2,184,280	\$ 1,851,795	\$ 149,670	\$ 182,815
		<u>\$ 2,184,280</u>	<u>\$ 1,851,795</u>	<u>\$ 149,670</u>	<u>\$ 182,815</u>
	Fund Balance, June 30, 2017 - Budgetary Basis				\$ 182,815
	Unearned Revenue				<u>(182,815)</u>
	Fund Balance (GAAP Basis), June 30, 2017				\$ -

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, 2017

Revenues

State Sources - On-Behalf SDA Contributions	\$ 199,308
Total Revenues	<u>199,308</u>

Expenditures

Purchased Professional and Technical Services	-
Construction Services	149,670
On -Behalf SDA Construction Services	<u>199,308</u>
Total Expenditures	<u>348,978</u>

Excess (Deficiency) of Revenues over (under) Expenditures	<u>(149,670)</u>
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Fund Balance, Beginning of Year	<u>332,485</u>
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Fund Balance - End of Year	<u>\$ 182,815</u>
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Reconciliation to GAAP Basis

Fund Balance - Budgetary Basis	\$ 182,815
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Less: Unearned Revenue	<u>182,815</u>
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Fund Balance - GAAP Basis	<u>\$ -</u>
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PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS -
BUDGETARY BASIS
WINDOW 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	2,184,280	-	2,184,280	2,184,280
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	101,325		101,325	193,000
Construction Services	1,750,470	\$ 149,670	1,900,140	1,991,280
Total Expenditures	1,851,795	149,670	2,001,465	2,184,280
Excess of Revenue Over Expenditures	\$ 332,485	\$ (149,670)	\$ 182,815	\$ -
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	91.63%			
Original Target Completion Date	12/31/13			
Revised Target Completion Date	12/31/17			

PROPRIETARY FUNDS

NOT APPLICABLE

FIDUCIARY FUNDS

PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES
AS OF JUNE 30, 2017

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 100,148	\$ 4,619,655	\$ 4,719,803
Due From Other Funds	<u>-</u>	<u>3,602</u>	<u>3,602</u>
Total Assets	<u>\$ 100,148</u>	<u>\$ 4,623,257</u>	<u>\$ 4,723,405</u>
LIABILITIES			
Accrued Salaries and Wages		\$ 3,571,557	\$ 3,571,557
Payroll Deductions and Withholdings		893,167	893,167
Due to Other Funds		158,533	158,533
Due to Student Groups	<u>\$ 100,148</u>	<u>-</u>	<u>100,148</u>
Total Liabilities	<u>\$ 100,148</u>	<u>\$ 4,623,257</u>	<u>\$ 4,723,405</u>

FIDUCIARY NET POSITION
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School</u>	<u>Balance July 1, 2016</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2017</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 3,920	\$ 19,749	\$ 23,588	\$ 81
Barack Obama Academy for Academic and Civic Development	680		308	372
Cedarbrook	8,022	14,649	22,577	94
Clinton School	1,078	11,815	12,111	782
Cook School	1,038	15,680	15,771	947
Emerson School	1,372	23,308	22,733	1,947
Evergreen School	10,345	18,026	16,416	11,955
Hubbard School	7,727	21,562	24,064	5,225
Jefferson School	4,187	20,006	21,917	2,276
Maxson School	7,835	29,347	24,279	12,903
Stillman School	9,058	14,805	18,482	5,381
Washington School	2,160	5,396	5,690	1,866
Woodland School	2,535	5,085	4,980	2,640
HIGH SCHOOL				
High School Account	2,071	130,106	120,772	11,405
Plainfield Academy for Arts and Advanced Studies	31,701	73,957	81,601	24,057
Athletic Account	27,607	43,896	53,286	18,217
	<u>\$ 121,336</u>	<u>\$ 447,387</u>	<u>\$ 468,575</u>	<u>\$ 100,148</u>

PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Balance, July 1, <u>2016</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2017</u>
ASSETS				
Cash	\$ 5,287,459	\$ 98,051,266	\$ 98,719,070	\$ 4,619,655
Due From Other Funds	<u>21,967</u>	<u>83,331</u>	<u>101,696</u>	<u>3,602</u>
Total Assets	<u>\$ 5,309,426</u>	<u>\$ 98,134,597</u>	<u>\$ 98,820,766</u>	<u>\$ 4,623,257</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 1,542,697	\$ 48,811,086	\$ 49,460,616	\$ 893,167
Accrued Salaries and Wages	3,584,373	49,102,730	49,115,546	3,571,557
Due to Other Funds	<u>182,356</u>	<u>220,781</u>	<u>244,604</u>	<u>158,533</u>
Total Liabilities	<u>\$ 5,309,426</u>	<u>\$ 98,134,597</u>	<u>\$ 98,820,766</u>	<u>\$ 4,623,257</u>

LONG-TERM DEBT

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities Date</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2016</u>	<u>Retired</u>	<u>Balance, June 30, 2017</u>
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2017	\$ 1,515,000	5.000 %	\$ 20,510,000	\$ 1,445,000	\$ 19,065,000
			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>\$ 20,510,000</u>	<u>\$ 1,445,000</u>	<u>\$ 19,065,000</u>

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<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	\$ 1,229,367		\$ 1,229,367	\$ 1,229,367	
State Sources					
Debt Service Aid Type II	1,172,388	-	1,172,388	1,172,388	-
Total Revenues	2,401,755	-	2,401,755	2,401,755	-
EXPENDITURES:					
Regular Debt Service:					
Interest	956,756		956,756	956,756	
Redemption of Principal	1,445,000	-	1,445,000	1,445,000	-
Total Expenditures	2,401,756	-	2,401,756	2,401,756	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	-	(1)	(1)	-
Fund Balance, Beginning of Year	2	-	2	2	-
Fund Balance, End of Year	\$ 1	\$ -	\$ 1	\$ 1	\$ -
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Designated for Subsequent Year's Expenditures				\$ 1	
Total Fund Balance - Restricted Debt Service				\$ 1	

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)

	2008	2009	2010	2011	Fiscal Year Ending June 30,		2014	2015	2016	2017
				(Restated)	2012	2013	(Restated)			
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 62,578,978
Restricted	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002	11,412,730
Unrestricted	(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)	(60,165,739)
Total Governmental Activities Net Position	\$ 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	\$ 13,825,969
Business-Type Activities										
Net Investment in Capital Assets	\$ 19,742	\$ 12,906	\$ 13,383	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773	\$ 376,472	\$ 353,838
Unrestricted	46,892	118,305	339,128	429,397	369,759	726,867	592,614	694,183	1,224,877	1,782,090
Total Business-Type Activities Net Position	\$ 66,634	\$ 131,211	\$ 352,511	\$ 703,743	\$ 756,477	\$ 1,060,896	\$ 910,683	\$ 1,061,956	\$ 1,601,349	\$ 2,135,928
District-Wide										
Net Investment in Capital Assets	\$ 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	\$ 62,932,816
Restricted	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002	11,412,730
Unrestricted	(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)	(58,383,649)
Total District Net Position	\$ 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	\$ 15,961,897

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)**

	2008	2009	2010	2011	Fiscal Year Ending June 30,		2014	2015	2016	2017
					2012	2013				
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 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	\$ 91,562,732
Special Education	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	27,707,953
Other Instruction	8,181,107	9,494,039	8,535,819	9,981,302	11,197,692	12,389,316	12,695,473	14,315,723	16,069,103	17,334,598
School Sponsored Activities And Athletics	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	1,773,627
Support Services:										
Student & Instruction Related Services	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	42,260,477
School Administration Services	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	9,451,979
General Administration Services	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	2,027,562
Business/Central	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	6,088,515
Plant Operations And Maintenance	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	21,408,872
Pupil Transportation	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	6,122,899
Interest On Long-Term Debt	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	898,631
Total Governmental Activities Expenses	<u>155,384,109</u>	<u>153,064,979</u>	<u>155,674,235</u>	<u>156,007,594</u>	<u>168,437,259</u>	<u>175,124,883</u>	<u>183,127,236</u>	<u>197,172,845</u>	<u>212,438,781</u>	<u>226,637,845</u>
Business-Type Activities										
Food Service	<u>3,044,586</u>	<u>3,173,630</u>	<u>3,257,255</u>	<u>3,568,862</u>	<u>3,999,694</u>	<u>3,899,522</u>	<u>4,495,306</u>	<u>4,616,279</u>	<u>5,119,892</u>	<u>4,940,460</u>
Total Business-Type Activities Expense	<u>3,044,586</u>	<u>3,173,630</u>	<u>3,257,255</u>	<u>3,568,862</u>	<u>3,999,694</u>	<u>3,899,522</u>	<u>4,495,306</u>	<u>4,616,279</u>	<u>5,119,892</u>	<u>4,940,460</u>
Total District Expenses	<u>\$ 158,428,695</u>	<u>\$ 156,238,609</u>	<u>\$ 158,931,490</u>	<u>\$ 159,576,456</u>	<u>\$ 172,436,953</u>	<u>\$ 179,024,405</u>	<u>\$ 187,622,542</u>	<u>\$ 201,789,124</u>	<u>\$ 217,558,673</u>	<u>\$ 231,578,305</u>
Program Revenues										
Governmental Activities:										
Charges For Services	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,530	\$ 385,724	\$ 511,057	\$ 309,229	\$ 253,730	\$ 197,379
Operating Grants And Contributions	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	78,439,357
Capital Grants And Contributions	<u>540,962</u>	<u>1,560,605</u>	<u>1,330,858</u>	<u>979,257</u>	<u>4,071</u>	<u>152,133</u>	<u>117,781</u>	<u>62,765</u>	<u>1,809,168</u>	<u>348,978</u>
Total Governmental Activities Program Revenues	<u>45,309,146</u>	<u>41,066,308</u>	<u>55,410,847</u>	<u>43,602,026</u>	<u>45,125,774</u>	<u>49,102,459</u>	<u>49,733,629</u>	<u>62,576,645</u>	<u>69,844,683</u>	<u>78,985,714</u>

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

	2008	2009	2010	2011	Fiscal Year Ending June 30,		2012	2013	2014	2015	2016	2017
Business-Type Activities:												
Charges For Services:												
Food Service	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336	\$ 748,225	\$ 471,720		
Operating Grants And Contributions	<u>2,275,589</u>	<u>2,390,765</u>	<u>2,708,120</u>	<u>2,855,504</u>	<u>3,148,049</u>	<u>3,473,231</u>	<u>3,763,737</u>	<u>4,080,642</u>	<u>4,910,564</u>	<u>4,723,068</u>		
Total Business Type Activities Program Revenues	<u>3,054,976</u>	<u>3,235,929</u>	<u>3,477,754</u>	<u>3,620,453</u>	<u>4,051,707</u>	<u>4,203,574</u>	<u>4,344,608</u>	<u>4,766,978</u>	<u>5,658,789</u>	<u>5,194,788</u>		
Total District Program Revenues	<u>\$ 48,364,122</u>	<u>\$ 44,302,237</u>	<u>\$ 58,888,601</u>	<u>\$ 47,222,479</u>	<u>\$ 49,177,481</u>	<u>\$ 53,306,033</u>	<u>\$ 54,078,237</u>	<u>\$ 67,343,623</u>	<u>\$ 75,503,472</u>	<u>\$ 84,180,502</u>		
Net (Expense)/Revenue												
Governmental Activities	\$ (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)	\$ (147,652,131)		
Business-Type Activities	<u>10,390</u>	<u>62,299</u>	<u>220,499</u>	<u>51,591</u>	<u>52,013</u>	<u>304,052</u>	<u>(150,698)</u>	<u>150,699</u>	<u>538,897</u>	<u>254,328</u>		
Total District-Wide Net Expense	<u>\$ (110,064,573)</u>	<u>\$ (111,936,372)</u>	<u>\$ (100,042,889)</u>	<u>\$ (112,353,977)</u>	<u>\$ (123,259,472)</u>	<u>\$ (125,718,372)</u>	<u>\$ (133,544,305)</u>	<u>\$ (134,445,501)</u>	<u>\$ (142,055,201)</u>	<u>\$ (147,397,803)</u>		
General Revenues and Other Changes in Net Position												
Governmental Activities:												
Property Taxes Levied For General Purposes, Net	\$ 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	\$ 24,295,492		
Taxes Levied For Debt Service	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	1,229,367		
Federal/State Aid Not Restricted	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	114,294,785		
Federal/State Aid Restricted-Debt Service	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	705,309		
Investment Earnings	489,629	126,497	32,902	28,844	27,004	22,828	25,163	26,928	16,584	13,254		
Miscellaneous Income	1,145,572	628,001	1,218,088	959,502	1,131,850	1,546,434	900,421	547,330	1,748,810	272,891		
Loss on Disposal of Assets	<u>(8,475)</u>	<u>(81,002)</u>	<u>(6,971)</u>	<u>-</u>	<u>(5,491)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Total Governmental Activities	<u>107,803,384</u>	<u>106,874,637</u>	<u>100,901,460</u>	<u>114,948,482</u>	<u>135,889,135</u>	<u>135,583,949</u>	<u>137,733,225</u>	<u>137,830,721</u>	<u>138,978,570</u>	<u>140,811,098</u>		
Business-Type Activities:												
Investment Earnings	8,149	2,278	801	965	721	367	485	574	496	535		
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>279,716</u>		
Total Business-Type Activities	<u>8,149</u>	<u>2,278</u>	<u>801</u>	<u>965</u>	<u>721</u>	<u>367</u>	<u>485</u>	<u>574</u>	<u>496</u>	<u>280,251</u>		
Total District-Wide	<u>\$ 107,811,533</u>	<u>\$ 106,876,915</u>	<u>\$ 100,902,261</u>	<u>\$ 114,949,447</u>	<u>\$ 135,889,856</u>	<u>\$ 135,584,316</u>	<u>\$ 137,733,710</u>	<u>\$ 137,831,295</u>	<u>\$ 138,979,066</u>	<u>\$ 141,091,349</u>		
Change in Net Position												
Governmental Activities	\$ (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)	\$ (6,841,033)		
Business-Type Activities	<u>18,539</u>	<u>64,577</u>	<u>221,300</u>	<u>52,556</u>	<u>52,734</u>	<u>304,419</u>	<u>(150,213)</u>	<u>151,273</u>	<u>539,393</u>	<u>534,579</u>		
Total District	<u>\$ (2,253,040)</u>	<u>\$ (5,059,457)</u>	<u>\$ 859,372</u>	<u>\$ 2,595,470</u>	<u>\$ 12,630,384</u>	<u>\$ 9,865,944</u>	<u>\$ 4,189,405</u>	<u>\$ 3,385,794</u>	<u>\$ (3,076,135)</u>	<u>\$ (6,306,454)</u>		

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 2,978,747	\$ 924,983	\$ 366,983							
Unreserved	(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	\$ 13,300,874
Committed				259,000	4,569,124	3,293,683	1,078,256	3,931,040	984,651	738,989
Assigned				1,300,000	1,754,092	2,388,909	4,538,723	6,762,457	5,887,445	5,037,869
Unassigned	-	-	-	(6,952,077)	(9,278,716)	(9,438,408)	(9,084,718)	(9,643,942)	(9,958,131)	(10,264,522)
Total General Fund	<u>\$ 1,504,338</u>	<u>\$ (3,527,863)</u>	<u>\$ (4,983,043)</u>	<u>(3,944,079)</u>	<u>8,539,032</u>	<u>13,251,029</u>	<u>\$ 14,100,355</u>	<u>\$ 16,656,338</u>	<u>\$ 12,303,611</u>	<u>\$ 8,813,210</u>
All Other Governmental Funds										
Reserved			\$ 695,000							
Unreserved	\$ (178,020)	\$ (1,549,925)	(2,162,873)							
Restricted				\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)		\$ 1	\$ 2	\$ 1
Unassigned	-	-	-	-	-	-	\$ (2,028,036)	(216,885)	-	-
Total All Other Governmental Funds	<u>\$ (178,020)</u>	<u>\$ (1,549,925)</u>	<u>\$ (1,467,873)</u>	<u>\$ (1,580,032)</u>	<u>\$ (1,916,861)</u>	<u>\$ (1,988,074)</u>	<u>\$ (2,028,036)</u>	<u>\$ (216,884)</u>	<u>\$ 2</u>	<u>\$ 1</u>

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,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Tax Levy	\$ 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	\$ 25,524,859
Tuition Charges	65,046	149,917	304,443	416,825	249,530	385,724	311,057	309,229	253,730	197,379
Interest Earnings	489,629	126,497	32,902	28,844	27,004	22,828	25,163	26,928	16,584	13,254
Miscellaneous	1,171,211	805,022	1,297,105	1,066,810	1,227,816	1,670,559	937,833	571,428	1,776,860	302,753
State Sources	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	162,155,150
Federal Sources	6,970,394	7,007,376	19,546,093	10,570,598	9,790,455	6,600,399	7,082,065	6,089,885	6,892,699	6,856,240
Total Revenue	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	195,049,635
Expenditures										
Instruction										
Regular Instruction	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	74,212,629
Special Education Instruction	16,778,795	16,784,914	17,591,856	18,692,453	19,473,998	20,114,679	20,790,880	20,347,482	22,764,413	24,443,237
Other Instruction	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	13,028,091
School Sponsored Activities and Athletics	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	1,391,921
Support Services:										
Student and Inst. Related Services	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	40,337,765
General Administration Services	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	1,893,430
School Administration Services	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	7,379,824
Business/Central Services	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	5,426,074
Plant Operations And Maintenance	15,818,637	16,983,101	17,485,103	17,933,345	18,159,086	18,252,663	18,525,794	19,632,153	21,846,447	20,070,511
Pupil Transportation	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	5,260,378
Capital Outlay	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	2,694,421
Debt Service:										
Principal	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	1,445,000
Interest and Other Charges	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	956,756
Payment to Refunded Bond Escrow Agent	-	680,932	-	-	-	-	-	-	-	-
Costs of Issuance on Refunding Bonds	-	275,971	-	-	-	-	-	-	-	-
Total Expenditures	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	198,540,037
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(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)	(3,490,402)
Other Financing Sources (Uses)										
Transfers In	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	2,133,529
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	(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)	(2,133,529)
Total Other Financing Sources (Uses)	-	956,903	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ (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)	\$ (3,490,402)
Debt Service as a Percentage of										
Noncapital Expenditures	1.58%	1.60%	1.53%	1.52%	1.48%	1.42%	1.74%	1.31%	1.24%	1.23%

**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>
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
2017	73,607		14,456	197,379	184,828	13,254	483,524

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 *
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
2017	7,586,900	996,791,856			123,176,000	20,388,900	61,337,300	1,209,280,956	4,905,207	1,214,186,163	2,795,087,852	2.07

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)

<u>Overlapping Rates</u>				
Calendar Year	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
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
2017	2.07	4.67	1.25	7.99

Source: County Abstract of Ratables

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

Taxpayer	2017		Taxpayer	2008	
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 7,950,407	0.655%	Verizon	\$ 8,008,738	0.631%
Norwood Estates LLC	4,178,800	0.344%	Plainfield Apartments	6,645,000	0.523%
Plainfield Madison Park LLC	3,946,100	0.325%	Norwood Estates LLC	4,178,000	0.329%
Netherwoods Village, LLC	3,589,600	0.296%	Formation Properties	3,865,300	0.304%
1400 Woodland Ave Property LLC	3,300,000	0.272%	PSE&G	3,105,000	0.245%
LGP Capital Plainfield LLC	2,540,200	0.209%	Cornell Pingry Arms LLC	3,080,000	0.243%
Michael Manor, LLC	2,400,000	0.198%	Paramount Properties	2,746,100	0.216%
Channel Park Avenue, LLC	2,393,800	0.197%	New Meadow Assoc LLC	2,652,700	0.209%
South Second Street Plainfield Realty	1,886,700	0.155%	DSC of Newark	2,479,300	0.195%
Friends of Central Jersey Arts School	1,744,200	0.144%	Watchung Gardens	2,400,000	0.189%
	<u>\$ 33,929,807</u>	<u>2.794%</u>		<u>\$ 39,160,138</u>	<u>3.085%</u>

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	
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%	
2017	25,524,859	24,943,471	97.72%	581,388

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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population	(A)	Per Capita
	General Obligation Bonds	Intergovernmental Loans	Bond Anticipation Notes (BANs)				
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
2017	19,065,000			19,065,000	50,636		377

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,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
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	\$ 1	21,899,999	1.79%	429
2016	20,510,000	2	20,509,998	1.69%	400
2017	19,065,000	1	19,064,999	1.57%	377

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, 2016
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 19,065,000	\$ 19,065,000	
City of Plainfield	<u>36,095,396</u>	<u>-</u>	<u>\$ 36,095,396</u>
	<u>\$ 55,160,396</u>	<u>\$ 19,065,000</u>	36,095,396
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>24,766,629</u>
Total Direct and Overlapping Debt			<u>\$ 60,862,025</u>

Source:

(1) City of Plainfield's December 31, 2016 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2016 equalized value by the total 2016 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 2016

Equalized Valuation Basis

2016	\$ 2,788,931,529
2015	2,722,207,327
2014	2,546,692,440
	<u>\$ 8,057,831,296</u>

Average Equalized Valuation Of Taxable Property \$ 2,685,943,765

Debt Limit (4% of Average Equalization Value) 107,437,751

Total Net Debt Applicable to Limit 19,065,000

Legal Debt Margin \$ 88,372,751

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	\$ 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	\$ 107,437,751
Total Net Debt Applicable To Limit	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	19,065,000
Legal Debt Margin	<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>	<u>\$ 88,372,751</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	23.34%	21.55%	20.07%	20.07%	20.93%	21.83%	21.90%	21.24%	19.59%	17.75%

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>
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	60,089	7.40%
2016	51,217	60,089 (A)	6.70%
2017	50,636	60,089 (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)

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Instruction										
Regular	620.0	583.0	570.0	521.0	554.0	561.0	590.7	630.36	621.47	505.43
Other Instruction	104.0	69.5	98.0	99.0	152.7	134.4	134.7	140.04	139.00	259.94
Adult/Continuing Education Programs										
Support Services:										
Student and Instruction Related Services	230.0	195.0	142.0	116.0	134.5	152.7	179.0	166.36	171.74	182.74
General Administration Services	15.0	9.5	7.0	8.0	5.0	4.0	4.0	2.00	4.00	4.00
School Administrative Services	57.0	66.0	43.0	44.0	37.0	43.0	46.0	47.00	48.00	48.00
Administrative Information Technology	23.0	23.0	16.0	15.0	12.0	13.0	12.5	12.50	13.50	12.50
Plant Operations And Maintenance	115.0	115.0	115.0	138.0	129.0	133.6	141.2	145.57	151.97	158.03
Pupil Transportation	23.0	23.0	21.0	21.0	20.0	17.0	17.7	17.67	17.67	17.67
Other Support Services	45.0	43.0	59.0	62.0	47.5	69.5	46.6	44.01	46.79	22.79
Total	<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>	<u>1,211.10</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				
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%
2017	11,403	193,443,860	16,964	-5.84%	594	13:38	13:27	12:01	7,916	7,414	4.9%	93.66%

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)**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>District Building</u>										
<u>High School</u>										
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	1,842	1,616	1,614	1,374	1,333	1,422	1,510	1,557	1,684	1,769
Capacity (students)	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
Barack Obama Academy										
Square Feet		17,490	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	77
Capacity (students)		175	175	175	175	175	175	175	175	175
<u>Middle School</u>										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	587	522	350	353	324	475	511	558	595	668
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	745	719	442	337	306	446	455	588	690	782
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	17,490
Enrollment			82	158	232	316	364	388	396	395
Capacity			185	185	185	185	185	185	185	185
<u>Elementary</u>										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	261	289	334	337	343	365	400	392	407	416
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	364	477	524	575	614	601	634	668	648	643
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	331	338	295	336	351	351	393	390	421	412
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	212	250	287	304	280	260	262	193	222	217
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>District Building</u>										
<u>Elementary (Continued)</u>										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	400	429	469	473	491	465	485	508	508	496
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	420	439	535	569	576	567	585	621	607	581
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	327	287	252	404	429	414	458	453	460	434
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	261	239	274	279	309	316	310	314	326	318
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	481	455	530	564	598	543	608	643	656	640
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	215	203	255	265	237	249	246	255	262	250
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

Number of Schools at June 30, 2017

 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

<u>Project # (s)</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>	<u>2017</u>
School Facilities										
High School	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947	\$ 874,201	\$ 766,965	\$ 970,868	\$ 990,777	\$ 622,872
Hubbard Middle School	193,520	214,347	212,324	261,373	300,034	310,790	272,666	346,834	353,946	222,515
Maxson Middle School	236,150	261,565	259,097	318,951	366,138	379,264	332,741	423,250	431,929	271,541
Barlow Elementary School	90,194	99,901	98,958	121,818	139,909	144,925	127,147	161,732	165,049	103,761
Cedarbrook Elementary School	127,789	141,542	140,206	172,595	198,311	205,420	180,222	229,244	233,945	147,074
Clinton Elementary School	74,181	82,165	81,390	100,192	114,879	118,997	104,400	132,798	135,521	85,198
Cook Elementary School	94,533	104,707	103,719	127,679	146,648	151,905	133,271	169,522	172,998	108,759
Emerson Elementary School	132,476	146,734	145,349	178,926	205,371	212,733	186,638	237,406	242,274	152,310
Evergreen Elementary School	119,480	132,339	131,090	161,373	185,155	191,793	168,266	214,036	218,425	137,317
Jefferson Elementary School	115,595	128,036	126,828	156,127	179,379	185,810	163,017	207,359	211,611	133,034
Stillman Elementary School	81,675	90,465	89,612	110,313	126,752	131,296	115,190	146,523	149,528	94,004
Washington Elementary School	183,821	203,604	201,683	248,275	284,952	295,167	258,960	329,400	336,155	211,331
Woodland Elementary School	75,833	83,995	83,203	102,425	117,447	121,657	106,735	135,768	138,552	87,103
Total School Facilities	<u>\$ 2,069,406</u>	<u>\$ 2,292,123</u>	<u>\$ 2,270,495</u>	<u>\$ 2,795,005</u>	<u>\$ 3,208,922</u>	<u>\$ 3,323,958</u>	<u>\$ 2,916,218</u>	<u>\$ 3,704,740</u>	<u>\$ 3,780,710</u>	<u>\$ 2,376,819</u>

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, 2017
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. Schools Insurance Group		
Property - Blanket Building & Contents (Insured Values)	\$ 328,018,415	\$ 5,000
Earthquake/Flood	50,000,000	
Equipment	100,000,000	5,000
Comprehensive General Liability - Bodily Injury and Property Damage	16,000,000	
Hardware/Software	1,074,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Public Employee Dishonesty with Faithful Performance	100,000	1,000
School Leaders Errors & Omissions	16,000,000	75,000
State National Insurance Company Policy - Workers Compensation Per Occurrence	500,000	

Source: District records

SINGLE AUDIT



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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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, 2017 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 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Plainfield Board 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. 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002 that we consider to be significant deficiencies.

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 instances of noncompliance or other matters that are 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 are described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002.

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 27, 2017.

Plainfield Board of Education's Responses to Findings

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

Purpose of this Report

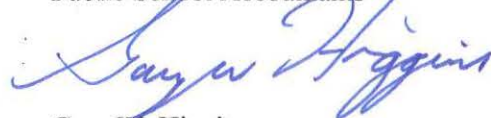
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Plainfield Board of Education's internal control or on compliance. This report is an integral part of 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 27, 2017



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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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, 2017. 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 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, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 and which is described in the accompanying schedule of findings and questioned costs as item 2017-003. Our opinion on each major federal and state program is not modified with respect to this matter.

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

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-003 that we consider to be a significant deficiency.

The Plainfield Board of Education's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Plainfield Board of Education's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

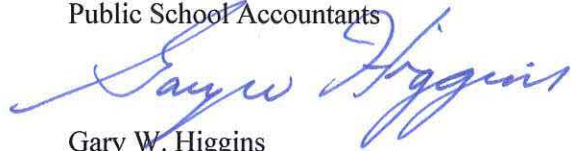
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules 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, 2017 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 27, 2017, 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 27, 2017

PLANTFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2016	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2017 Unearned Revenue	Due to Grantor	MEMO CLAP Expendable
U.S. Department of Agriculture Passed-through State Department of Education															
National School Lunch Program	10.555	171N304N1099	N/A	7/1/16-6/30/17	\$ 236,850	\$ 4,031		\$ 236,850	\$ 23,227				\$ 4,623		\$ (158,946)
Non-Cash Assistance		1616N304N1099	N/A	7/1/16-6/30/16	2,718,728				4,031						
Cash Assistance		171N304N1099	N/A	7/1/16-6/30/16	2,663,317	(158,199)		2,505,118	2,718,678			\$ (158,946)			
School Breakfast Program	10.553	1616N304N1099	N/A	7/1/16-6/30/17	1,496,745			1,496,745	1,496,745						\$ (94,530)
School Breakfast Program	10.553	171N304N1099	N/A	7/1/16-6/30/16	1,548,552	(101,298)		1,447,254	1,496,745						
After School Snack Program	10.555	171N304N1099	N/A	7/1/16-6/30/17	47,276			46,468	47,276						\$ (808)
After School Snack Program	10.555	1616N304N1099	N/A	7/1/16-6/30/16	64,178	(2,419)		61,759	64,178						
Fresh Fruits and Vegetable Program	10.582	171N304L1603	N/A	7/1/16-6/30/17	37,176			35,594	37,176						\$ (1,582)
Summer Food Service Program For Children	10.559	171N304N1099	N/A	7/1/16-6/30/17	131,389			131,389	131,389						
Total Child Nutrition Cluster						(257,882)		4,674,165	4,687,572			(257,882)	4,623		(257,882)
U.S. Department of Education passed-through State Department of Education															
General Fund															
AREA - Medical Assistance Program (SEMI)	93.778	1705N3MAP	N/A	4/1/09-12/31/09	22,025			22,025	22,025						
Medical Assistance Program (SEMI)	93.778	1705N3MAP	N/A	7/1/16-6/30/17	301,855			301,855	301,855						
Medical Assistance Program (SEMI)	93.778	1605N3MAP	N/A	7/1/15-6/30/16	334,272	(42,876)		42,876	301,855						
Total General Fund						(42,876)		366,756	323,880						
Special Revenue Fund															
L.A.S.A. Consolidated Grant/NCLB															
Title I	84.010	S010A150030	NCLB416017	7/1/16-6/30/17	2,728,221		\$ (442,670)	3,356,400	2,639,187				274,543		
Title I, Carryover	84.010	S010A150030	NCLB416016	7/1/15-6/30/16	2,299,027	(442,670)		442,670							
Title I, Carryover	84.010A	S010A150030	NCLB416015	7/1/14-6/30/15	2,263,055	1,152					\$ 1,152				
Title I, SIA	84.010	S010A150030	NCLB416017	7/1/16-6/30/17	108,200			108,200	114,572				10,826		
Title I, SIA, Carryover	84.010	S010A150030	NCLB416016	7/1/15-6/30/16	64,000	(102,882)		102,882							
Title II A	84.357A	S367A150029	NCLB416017	7/1/16-6/30/17	345,357			345,357	299,374				230,917		
Title II A, Carryover	84.357A	S367A150029	NCLB416016	7/1/15-6/30/16	409,330	(177,849)		177,849							
Title III	84.365	S365A150030	NCLB416017	7/1/16-6/30/17	866,113			866,113	660,067			(11,433)			(11,433)
Title III, Carryover	84.365	S365A150030	NCLB416016	7/1/15-6/30/16	548,887	(27,510)		27,510							
Title III, Immigrant Education	84.365	S365A150030	NCLB416017	7/1/16-6/30/17	61,079			61,079	40,069			(883)			(883)
Title III, Immigrant Education, Carryover	84.365	S365A150030	NCLB416016	7/1/15-6/30/16	125,158	(26,131)		26,131							
Title III, Immigrant Education, Carryover	84.365	S365A150030	NCLB416015	7/1/14-6/30/15	85,460	12,750					12,750				
I.D.E.A.															
Basic Regular Part B	84.027	H027A150000	IDEA416017	7/1/16-6/30/17	1,967,837			2,008,677	1,991,483			(20,964)			(20,964)
Basic Regular Part B, Carryover	84.027	H027A150000	IDEA416016	7/1/15-6/30/16	2,038,328	(47,158)		47,158							
Basic Regular Part B, Carryover	84.027	H027A150000	IDEA416015	7/1/14-6/30/15	1,971,816	9,260					9,260				
Preschool	84.173	H173A150014	IDEA416017	7/1/16-6/30/17	46,273			55,276	55,276						
Total Special Education Cluster (IDEA)									7,046,759						

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2016	Carryover Amount	Curb Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balance	June 30, 2017		MEMO GAAP Receivable
												(Accounts Receivable)	Unearned Revenue	
U.S. Department of Education passed-through Pass-through State Department of Education														
21st Century Community Learning Center	84.287	S297C160030	N/A	09/01/16-08/31/17	\$ 550,000	\$		\$ 479,456	\$ 488,259			\$ (8,803)		\$ (8,803)
21st Century Community Learning Center	84.287	S297C150030	N/A	09/01/15-08/31/16	550,000	\$ (38,010)		111,095	79,085			(1,875)		(1,875)
21st Century Community Learning Center-Supplemental	84.287		N/A	09/01/16-08/31/17					1,875					
Innovative NJ Summer Blended & Personalized Learning Grant	84.010A		17-AV06-G-02	7/1/16-8/31/16	96,086			96,086	96,086					
Instructional Improvement System (edConcertNY)	84.413A		17-RT06-A01	6/1/16-11/30/16	47,291			47,291	41,880		\$ 5,411			
Raise to The Top Phase 3 (RTT3)	84.413A	B413A120008	N/A	9/1/11-11/30/15	206,092	212							\$	212
Bidding the Device Gap Camp	15-TG01-A01		15ED0126	11/1/14-6/30/15	22,000	(22,000)						(22,000)		(22,000)
Perkins	84.048	V048A160030	N/A	7/1/16-6/30/17	55,982			24,106	8,247		225		15,859	
Perkins	84.048	V048A140030	N/A	7/1/14-6/30/15	86,145									
Total U.S. Department of Education - Special Revenue Fund						(594,973)		7,518,570	6,527,460		23,327	(74,958)	537,556	(74,958)
Total						(885,754)		12,559,491	11,518,862		23,327	(330,823)	542,179	(330,823)
														212

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2017

State Grants/Program Title	Grant or State Project Number	Grant Period	Award Amount	Unearned Revenue/Accounts Receivable	Due to Grantor July 1, 2016	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balance	(Amount Reserveable)	June 30, 2017 Unearned Revenue	Due to Grantee	GAAP Reserveable	Cumulative Total Expenditures
State Department of Education															
General Fund															
Equalization Aid	17-495-034-5120-078	7/1/16-6/30/17	\$ 101,170,886				\$ 91,076,449	\$ 101,170,886			\$ (10,094,437)			\$	\$ 101,170,886
Equalization Aid	16-495-034-5120-078	7/1/15-6/30/16	100,550,671	\$ (9,982,612)			9,982,612							(320,862)	3,215,823
Security Aid	17-495-034-5120-084	7/1/16-6/30/17	3,169,418				2,894,961	3,215,823							11,009,173
Security Aid	16-495-034-5120-084	7/1/15-6/30/16	3,169,418	(314,658)			314,658								423,687
Education Adequacy Aid	17-495-034-5120-083	7/1/16-6/30/17	11,009,173				9,910,721	11,009,173						(1,098,452)	423,687
Education Adequacy Aid	16-495-034-5120-083	7/1/15-6/30/16	11,009,173	(1,092,984)			1,092,984							(42,274)	95,830
Under Adversity Aid	17-495-034-5120-096	7/1/16-6/30/17	423,687				381,113	423,687							1,719,484
Under Adversity Aid	16-495-034-5120-096	7/1/15-6/30/16	423,687	(42,064)			42,064								87,220
Special Education Categorical Aid	17-495-034-5120-089	7/1/16-6/30/17	4,925,637				4,434,176	4,925,637						(491,461)	423,687
Special Education Categorical Aid	16-495-034-5120-089	7/1/15-6/30/16	4,804,436	(476,982)			476,982							(9,562)	95,830
Professional Learning Community Aid	17-495-034-5120-101	7/1/16-6/30/17	95,830				86,268	95,830						(171,564)	1,719,484
Host District Support Aid	17-495-034-5120-102	7/1/16-6/30/17	1,719,484				1,547,920	1,719,484						(8,702)	87,220
Per Pupil Growth Aid	17-495-034-5120-097	7/1/16-6/30/17	87,220	(8,659)			78,518	87,220							87,220
PARCC Readiness	17-495-034-5120-098	7/1/16-6/30/17	87,220				8,659								
PARCC Readiness	16-495-034-5120-098	7/1/15-6/30/16	87,220	(8,659)			8,659								
State Aid Public Charter															
Transportation Aid	17-495-034-5120-014	7/1/16-6/30/17	1,271,689				1,144,905	1,271,689						(126,884)	1,271,689
Transportation Aid	16-495-034-5120-014	7/1/15-6/30/16	1,266,855	(125,673)			125,673							(1,671,340)	1,671,340
Extraordinary Aid	17-495-034-5120-044	7/1/16-6/30/17	1,671,340				1,205,015	1,671,340							37,932
Extraordinary Aid	16-495-034-5120-044	7/1/15-6/30/16	1,205,015	(1,205,015)										(37,932)	37,932
Additional Non Public Transportation Aid	17-495-034-5120-014	7/1/16-6/30/17	37,932				46,530	37,932							200,586
Additional Non Public Transportation Aid	16-495-034-5120-014	7/1/15-6/30/16	46,530	(46,530)											17,286
T.P.A.F. - NCCI	17-495-034-5094-004	7/1/16-6/30/17	200,586				200,586	200,586							5,236,109
T.P.A.F. - LTDI	17-495-034-5094-002	7/1/16-6/30/17	17,286				17,286	17,286							4,779,972
T.P.A.F. - Normal Cost	17-495-034-5094-002	7/1/16-6/30/17	5,236,109				5,236,109	5,236,109							4,147,419
T.P.A.F. - Social Security	17-495-034-5094-003	7/1/16-6/30/17	4,779,972				4,779,972	4,779,972						(205,061)	4,147,419
T.P.A.F. - Social Security	16-495-034-5094-003	7/1/15-6/30/16	4,147,419	(203,330)			3,942,338								
T.P.A.F. - Social Security	15-955-034-5094-003	7/1/15-6/30/16	4,994,294				203,330								
Total General Fund															
				(13,507,166)			139,617,226	140,357,293						(14,287,223)	140,357,293
Special Revenue															
Preschool Education Aid	17-495-034-5120-086	7/1/16-6/30/17	19,329,191			\$ 2,268,973	17,396,271	20,087,022	\$ 512,295		(1,932,920)	\$ 2,023,437			20,087,022
Preschool Education Aid	16-495-034-5120-086	7/1/15-6/30/16	19,408,686	328,105		(2,268,973)	1,940,868								
New Jersey Nonpublic Aid:															
Textbook Aid	17-100-034-5120-064	7/1/16-6/30/17	16,600				16,600	16,535					\$ 65		16,535
Textbook Aid	16-100-034-5120-064	7/1/15-6/30/16	16,600	(16,535)											22,440
Nursing Services	17-100-034-5120-070	7/1/16-6/30/17	22,500				25,920	22,440					3,480		
Nursing Services	16-100-034-5120-070	7/1/15-6/30/16	22,500	(22,440)								10,149			
Technology Initiative	17-100-034-5120-373	7/1/16-6/30/17	7,488				7,488	7,293					195		
Technology Initiative	16-100-034-5120-373	7/1/15-6/30/16	6,500									108			
Security Aid	17-100-034-5120-509	7/1/16-6/30/17	14,400				14,400	14,182				218			
Security Aid	16-100-034-5120-509	7/1/15-6/30/16	6,250									75			
Auxiliary Services:															
Compensatory Education	17-100-034-5120-067	7/1/16-6/30/17	94,686				94,686	92,894					1,792		
Compensatory Education	16-100-034-5120-067	7/1/15-6/30/16	64,383	(64,383)								2,879			
ESL	17-100-034-5120-067	7/1/16-6/30/17	2,741				2,741						2,741		
ESL	16-100-034-5120-067	7/1/15-6/30/16	2,741	(2,741)											
Transportation	17-100-034-5120-058	7/1/16-6/30/17	7,216				7,216	7,216						(8,111)	7,216
Home Instruction	17-100-034-5120-067	7/1/16-6/30/17	8,111				8,111	8,111							8,111
Home Instruction	16-100-034-5120-067	7/1/15-6/30/16	4,704				4,704								
Home Instruction	13-100-034-5120-067	7/1/12-6/30/13	8,311												
Headquartered Services:															
Examination and Classification	17-100-034-5120-066	7/1/16-6/30/17	21,235				21,235	21,235							21,235
Examination and Classification	16-100-034-5120-066	7/1/15-6/30/16	17,556												7,245
Corrective Speech	17-100-034-5120-066	7/1/16-6/30/17	8,747				8,747	8,747						1,502	
Corrective Speech	16-100-034-5120-066	7/1/15-6/30/16	17,135				17,135	17,135							
Supplemental Instruction	17-100-034-5120-066	7/1/16-6/30/17	17,734				17,734	17,734						370	
Supplemental Instruction	16-100-034-5120-066	7/1/15-6/30/16	14,555												

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2017

State Grants/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2016		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	(A)	Payment of Prior Years' Balances	(Accounts Receivable)	June 30, 2017	GAAP Receivable	Cumulative Total Expenditures
				Unearned Revenue/(Accounts Receivable)	Due to Grantor July 1, 2016							Unearned Revenue	Due to Grantor		
State Department of Education															
Special Revenue (Continued)															
State Department of Human Services School Based Youth Services School Based Youth Services School Based Youth Services School Based Youth Services - Mexican School Based Youth Services - Mexican School Based Youth Services - Hubbard School Based Youth Services - Hubbard School Based Youth Services - APPI School Based Youth Services - APPI School Based Youth Services - PJP Expansion School Based Youth Services - PJP Expansion School Based Youth Services - PJP School Based Youth Services - Family Success School Based Youth Services - Family Success School Based Youth Services - FFC/Jefferson School Based Youth Services - FFC/Jefferson School Based Youth Services - FFC/Jefferson	SB17009	7/1/16-6/30/17	\$ 320,822			\$	330,822	\$ 309,423			\$	20,568		\$	309,423
	SB16039	7/1/15-6/30/16	312,004		44,445						40,355				
	SB15039	7/1/15-6/30/16	13,081		9,211										
	SB17039	7/1/16-6/30/17	179,504				179,504	179,326			6,192				179,326
	SB16039	7/1/15-6/30/16	180,904		6,192										
	SB17039	7/1/16-6/30/17	176,851		10,617		176,851	176,600			10,617				176,600
	SB16039	7/1/15-6/30/16	178,251												
	SB17039	7/1/16-6/30/17	66,600				66,600	66,600			224				66,600
	SB16039	7/1/15-6/30/16	62,777		224										
	SB17039	7/1/16-6/30/17	90,136		6,432		90,136	88,362			6,432				88,362
	SB16039	7/1/15-6/30/16	88,728												
	SB17039	7/1/16-6/30/17	109,286		8,531		109,286	100,785			8,531				100,785
	SB16039	7/1/15-6/30/16	111,136												
	SB17039	7/1/16-6/30/17	240,000		5,773		240,000	239,093			5,773				239,093
	SB16039	7/1/15-6/30/16	240,000												
SB17039	7/1/16-6/30/17	45,453		16,813		45,453	44,375			16,813				44,375	
SB16039	7/1/15-6/30/16	45,453													
SB17039	7/1/16-6/30/17	45,453		16,155		45,453	35,226			16,155				35,226	
SB16039	7/1/15-6/30/16	45,453													
WIA Program															
WIA Program	15-SYF-100	7/1/16-6/30/15	30,000	\$ (23,140)			21,409			\$ (1,731)				\$ (1,731)	-
WIA Program	12-SYF-100	7/25/12-6/30/13	30,000	(8,732)			8,732								-
Total Special Revenue Fund															
				291,529	141,369	-	20,872,896	21,541,717	\$ 312,295		149,236	(1,942,762)	2,023,437	(9,842)	21,541,717
Debt Service Fund															
Debt Service Fund	17-495-034-5120-075	7/1/16-6/30/17	1,172,388				1,172,388	1,172,388							1,172,388
Total Debt Service Fund															
							1,172,388	1,172,388							1,172,388
Capital Projects Fund															
Schools Development Authority															
Widens Replacement at Plainfield HS	4195-030-12-6400	7/1/16-6/30/17	2,184,280	(1,366,045)			1,241,323	149,670			(457,207)		182,815	(457,207)	149,670
On-Behalf Payments	N/A	7/1/16-6/30/17	199,208				199,208	199,208							199,208
Total Capital Projects Fund															
				(1,366,045)			1,440,631	348,878				(457,207)	182,815	(457,207)	348,878
Enterprise Fund															
Enterprise Fund	17-100-010-3350-023	7/1/16-6/30/17	55,546				47,549	55,546			(7,997)			(7,997)	55,546
State School Lunch Program	16-100-010-3350-023	7/1/15-6/30/16	52,179	(2,940)			2,940								
State School Lunch Program															
Total Enterprise Fund															
				(2,940)			50,489	55,546				(7,997)		(7,997)	55,546
Total State Financial Assistance Subject to Single Audit Determination															
				(14,584,622)	141,369	-	163,153,630	163,515,922	\$ 312,295		149,236	(16,695,199)	2,206,232	(718,039)	163,515,922
State Financial Assistance Not Subject to Single Audit Determination															
General Fund															
On-Behalf TPAF NOCI	17-495-034-5094-004	7/1/16-6/30/17	200,586				200,586	200,586							200,586
On-Behalf TPAF LTDI	17-495-034-5094-004	7/1/16-6/30/17	17,286					(17,286)							(17,286)
On-Behalf TPAF Normal Cost	17-495-034-5094-002	7/1/16-6/30/17	5,536,109				(5,536,109)	(5,536,109)							(5,536,109)
On-Behalf TPAF Post-Retirement Medi	17-495-034-5094-001	7/1/16-6/30/17	4,779,972				(4,779,972)	(4,779,972)							(4,779,972)
Capital Projects Fund															
On-Behalf Payments - Schools Development Authority	N/A	7/1/16-6/30/17	199,208				(199,208)	(199,208)							(199,208)
Total State Financial Assistance Subject to Single Audit															
				\$ (14,584,622)	\$ 141,369	\$ -	\$ 152,420,369	\$ 152,782,661	\$ 312,295		\$ 149,236	\$ (16,695,199)	\$ 2,206,232	\$ (718,039)	\$ 152,782,661

(A) Preschool Education Aid adjustment represents a transfer from General Fund.

The Notes to the Schedules of Federal Awards and State Financial Assistance are an Integral Part of the Statement

Continued

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 schedule 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 Title 2 U.S. Code of Federal Regulations Part 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 \$786,934 for the general fund and a decrease of \$1,097 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	\$ 323,880	\$ 139,610,359	\$ 139,934,239
Special Revenue Fund	6,532,360	21,023,425	27,555,785
Capital Projects Fund		348,978	348,978
Debt Service Fund		1,172,388	1,172,388
Food Service Fund	<u>4,667,522</u>	<u>55,546</u>	<u>4,723,068</u>
Total Financial Assistance	<u>\$ 11,523,762</u>	<u>\$ 162,210,696</u>	<u>\$ 173,734,458</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, 2017**

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 \$4,147,419 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, 2017. The amount reported as TPAF Pension System Contributions in the amount of \$5,736,695, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$4,779,972 and TPAF Long-Term Disability Insurance in the amount of \$17,286 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2017. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$199,308 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, 2017.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance 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>	<u>\$1,621,234</u>

NOTE 9 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, 2017**

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? X yes 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
- I) Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>S010A160030</u>	<u>NCLB - Title I, Title I SIA</u>
<u>10.555</u>	<u>171NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>171NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>171NJ304N1099</u>	<u>Summer Food Service Program for Children</u>
<u>10.553</u>	<u>171NJ304N1099</u>	<u>School Breakfast Program</u>
<u>84.027</u>	<u>H027A160100</u>	<u>IDEA Part B</u>
<u>84.173</u>	<u>H173A160114</u>	<u>IDEA Preschool</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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? X yes none reported
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08? X yes no
- O) Identification of major state programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>17-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>17-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>17-495-034-5120-084</u>	<u>Security Aid</u>
<u>17-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>17-495-034-5120-096</u>	<u>Under Adequacy Aid</u>
<u>17-495-034-5120-098</u>	<u>PARCC Readiness Aid</u>
<u>17-495-034-5120-097</u>	<u>Per Pupil Growth Aid</u>
<u>17-495-034-5120-101</u>	<u>Professional Learning Community Aid</u>
<u>17-495-034-5120-102</u>	<u>Host District Support Aid</u>
<u>17-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>17-495-034-5094-003</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, 2017**

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 2017-001

Our audit of the DRTRS revealed the following:

- One (1) charter school student application was not available to verify enrollment.
- Seven (7) students reported as receiving transportation services were not eligible.
- Eleven (11) 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 2017-001.

Context

See Finding 2017-001.

Effect

Students were not properly reported on the District's DRTRS report for the 2016/17 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, 2017**

Part 2 – Schedule of Financial Statement Findings

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

Finding 2017-002:

Certain goods and/or services were ordered or received by the District prior to the issuance of an approved purchase order.

Criteria or specific requirement:

“Generally Accepted Accounting Principles (GAAP) for New Jersey School Districts – A Technical Systems Manual”.

Condition:

Purchase of various goods or services were made which were not in accordance with the procedures specified in the Board policy and N.J.S.A. 18:19-4.

Context:

The date of the vendor invoice preceded the purchase order date for eleven (11) of the eighty four (84) expenditures selected for audit.

Effect:

Lack of internal controls pertaining to vendor payments and purchases may result in unauthorized payments or insufficient budgetary resources being available.

Cause:

Unknown.

Recommendation:

A properly executed purchase order be prepared and recorded prior to goods being ordered or services being rendered.

View 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, 2017**

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

Finding 2017-003

The audit of certain vendors paid in excess of the bid threshold indicated the following:

- Two vendors were not publicly advertised for bids.
- One professional services contract approved by resolution of the Board was not advertised in the District's official newspaper.
- The required notification to the Executive County Superintendent for one emergency contract awarded by the Board for emergency roof repairs was not made.

State program information:

Equalization Aid	495-034-5120-078
Per Pupil Growth Aid	495-034-5120-097
PAARC Readiness	495-034-5120-098
Special Education Categorical Aid	495-034-5120-089
Security Aid	495-034-5120-084
Professional Learning Community Aid	495-034-5120-101
Educational Adequacy Aid	495-034-5120-083
Under Adequacy Aid	495-034-5120-096
Host District Support Aid	495-034-5120-102

Criteria or specific requirement:

State Grant Compliance Supplement – State Aid Public – Special Tests and Provisions
N.J.S.A. 18A:18A – Public School Contracts Law
N.J.A.C. 5:34-6.1 (2) Emergency Purchases and Contracts

Condition:

Purchases of certain goods and services were made which were not in accordance with the procedures specified in the Public School Contracts Law.

Questioned Costs:

Unknown.

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 (Continued)

Finding 2017-003 (Continued)

Context:

- Purchases and contracts for asphalt repairs (\$94,540) and plumbing services (\$50,840) were made for which documents were unavailable to determine if awards were procured through public bids or other required processes in accordance with Public School Contracts Law.
- A professional services contract for asbestos removal in the amount of \$55,444 was not advertised.
- An emergency contracts in the amount of \$87,649 for emergency roof repairs at the Maxson School was not submitted to the Executive County Superintendent.

Effect:

Noncompliance with requirements of the Public School Contracts Law.

Cause:

Unknown.

Recommendation:

Purchasing procedures be reviewed and enhanced to ensure all contract awards are made in accordance with the requirements of the Public School Contracts Law.

Views of Responsible Officials and Planned Corrective Action Plan:

Management has reviewed this finding and has indicated it will review and 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, 2017**

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 FEDERAL AWARDS

There are none.

**PLAINFIELD BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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. Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

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 regular education students.
- Twenty-seven (27) IEP's for special education students with special needs did not indicate transportation as a related service.

Status

See Finding 2017-001.