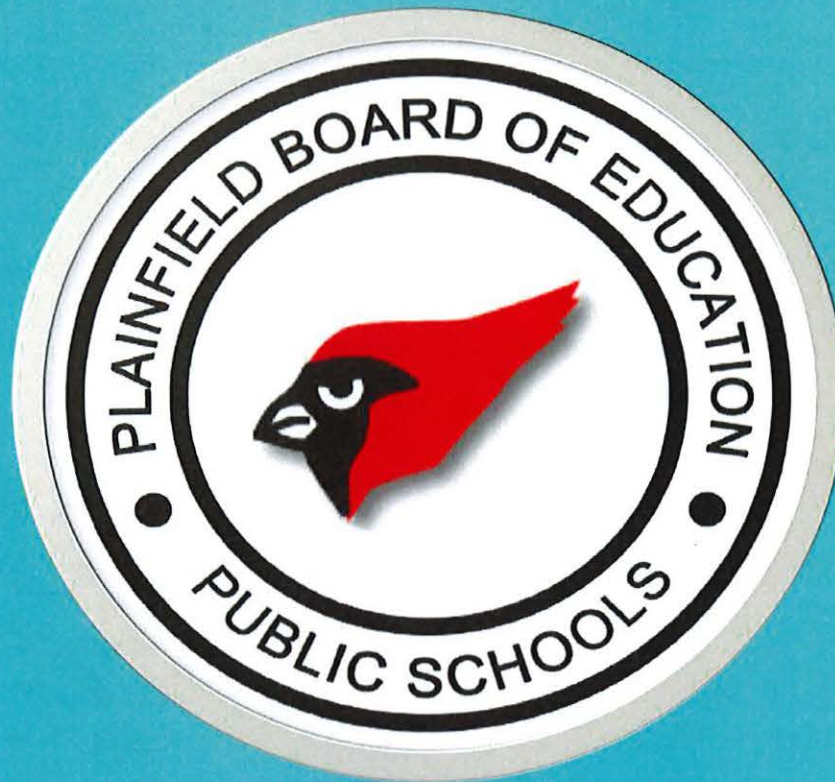


**PLAINFIELD BOARD OF EDUCATION
COMPREHENSIVE
ANNUAL FINANCIAL REPORT**



**ANNUAL AUDIT FOR THE YEAR
ENDED JUNE 30, 2018**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2018**

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

**PLAINFIELD BOARD OF EDUCATION
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INTRODUCTORY SECTION



Public Schools of Plainfield New Jersey

OFFICE OF THE BOARD OF EDUCATION

1200 Myrtle Avenue
Plainfield, NJ 07063
(908) 731-4344 * Fax (908) 731-4345

January 23, 2019

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, 2018 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 2017-2018 fiscal year with an average daily enrollment of 7,760 students, which is 156 students below the previous year's 2016-2017 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>
2017-18	7,760	(2.0)
2016-17	7,9161.01
2015-16	7,833	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	6,344	.237
2009-10	6,328	.00
2008-09	6,320	(2.21)

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

Apple/Google Learning Initiative, Plainfield Public Schools has partnered with Apple Education and Google Education to enhance and bring digital learning to the forefront for our K-12 students. Each 6-12 classroom will have access to iPads (5,000 iPads) and apps to supplement and provide students with individualized learning. The K-5 classrooms will be equipped with Chromebooks (6,000 Chromebooks). All students will have access to digital resources and educators will have access to supplement instruction to meet the needs of all learners. Each school will be equipped with Instructional Technology Education Specialists to assist educators on choosing appropriate applications for specific student's needs. To ensure that educators are prepared to meet the evolving world of technology, a five-year Learning Initiative has been developed in partnership with Apple and Google that will provide on-going training, mentoring and coaching for all staff members.

AVID (Advancement via Individual Determination) Program helps teens develop skills academically, motivate themselves to prepare for and take rigorous coursework, and become lifelong learners headed to college. The program targets underrepresented students who show strong academic potential, but are not yet consistently performing at a high level in the classroom. AVID provides a means for both select students and teams of teachers alike to work together toward improved teaching and learning in a most collaborative and supportive fashion. The program coordinator, and will be teaching the "AVID Elective" to select groups of students at Plainfield High School, Hubbard and Maxson Middle Schools while also training and facilitating professional development for teams of content area teachers to be named by principals at the schools.

The Biliteracy Academy was established to meet the academic and social needs of all students by providing adequate academic and support services, including partnerships, and counseling support in one convenient centralized location. Targeted instruction using sheltered English instruction and native language instruction will enhance literacy, academic and social communication skills enabling high school aged ELLs (English Language Learners) to meet graduation requirements. The Biliteracy Academy participates in the NJ Seal of Biliteracy State initiative, a program that identifies graduating seniors who are proficient in two languages. Over 60 PPSD students have been recognized with the Seal of Biliteracy since the inception.

The RTI Program is a multi-tiered approach to intervene and assist students in grades K-8 with needs in English Language and Math. RTI ensures the use of a systematic approach to support all students who are at risk academically and socially. The program is provided with evidenced-based interventions that target specific areas of deficiency. RTI will be implemented in all ten district elementary schools and two middle schools. A team of over 40 full time and part time staff has been assigned to support the teachers and students in the classroom.

YES You Can! for 6-9 Graders by NJ Physicians Advisory Group the YYC! curricula uses hands-on, interactive lessons with a focus on developing good character, make better choices and offer students medically sound health information. YYC! highlights the physical, emotional and social impact of high-risk behaviors. Each level provides educators with lesson-by-lesson training videos as well as downloads of classroom handouts and manipulatives.

Data use to improve instruction our schools utilize student annual assessment and testing data to provide valuable support to students, and teachers and to help the district gauge performance and overall learning gaps that drive decision-making. Standardized tests and individual assessments let teachers know where their students are facing roadblocks. As part of the district's vision to increase utilization of meaningful data to drive instruction, the Plainfield Public Schools has developed Title I Data Consultants to create a culture that centers on the following:

1. Meaningful, informed teamwork
2. Set clear and measurable goals
3. Establish regular collection and analysis of performance data across grade levels, schools and district

The Data Consultant Team will be redefining how the Plainfield Public Schools looks at data, executes the use of data and the focus of data to drive instructional and district decisions.

Office of Secondary Education, as we move into the new school year, the Office of Secondary Education is setting its sights on supporting consistent learning outcomes across the district's middle and high school classrooms. We will focus on aligning programs within grade-levels and subject areas; expanding the volume of student reading and writing; and integrating student-facing technology into regular classroom instruction.

Improving the Delivery of Behavioral Health Services, we know that a child will struggle in school if certain issues are problematic in their lives. Simply put, children can flourish once basic needs are met. This includes food, water, shelter, as well as safety and a sense of belonging. To help children reach their full potential, feel safe and loved, a comprehensive behavioral health plan will be infused in the education process throughout the district for the 2018-19 school year. To accomplish this:

1. The Family Success Center staff will now provide services in all our elementary schools.
2. Social workers with the assistance of additional master-level assistants will be providing additional support to our parents and students.
3. Staff has been realigned to help ensure all our students receive the support that they need for academic success.

4. Additionally, new collaborations from community partners are helping us provide additional resources and referrals for our students and their families.

NAVIANCE College Connection for High School students is a comprehensive web-based college and career readiness solutions program for high school students that helps students connect with academic achievement to post-secondary goals. The NAVIANCE consulting team at Plainfield High School will be assisting school counselors with creating college and career planning strategies, helping to define the measurement for academic success and will be working with our schools to reach the district's goals to increase the number of students in high school with post-secondary plans and goals. NAVIANCE also provides professional development training to teachers, counselors, administrators, and hands-on support so the staff can become proficient with the program. This service is available to all high school students via their school's Guidance Departments

Plainfield Schools Communications, the district is committed to its communication efforts with students, staff, families and the community by using a variety of communication tools. September 30, 2018 we will unveil a new website format that will allow each school to upload individualized information. The following are the information formats we use:

- Phone App for iPhone or Android for push notifications
- Website – www.plainfieldnj12.org provides access to Genesis, parents' portals, community listings, updates Email – Updates & Robo calls
- Facebook/Twitter/Instagram at Plainfield Public Schools

We encourage you to use one or all communication tools to learn more about Plainfield Public Schools, news, updates, events, stories, videos, pictures, highlights and more.

New Student Registration Process, the district has recently implemented a new centralized student registration process. Previously, parents would register students at the school their child would attend. Now, the Student Accounting Office, located at 1200 Myrtle Avenue, handles all registrations or transfers. Registrations are done by appointment only and can be made by calling 908-731-4460. Centralized registration should reduce waiting times for parents and provide opportunities to learn about participation in the US Department of Agriculture's national school lunch program. Additionally, all enrollment information is provided on the district's website under the "Parents" tab.

Special Education, the Plainfield Public Schools Department of Special Education is proud to announce the expansion of our department to encompass all special services offered by the district. This expansion aims to ensure the success of every student. We believe all students can be successful and our mission is to support our children individually with a variety of services. These services include, but are not limited to; home instruction, medical support accommodations, 504 plans, specialized educational plans designed by the Child Study Teams, and crisis intervention. Our dedicated teams of school psychologists, social workers, behaviorists, LDTCs, related services therapists, nurses, teachers, assistants, administrators, and support staff meet the needs of all students. These supports and services are offered at all 13 schools as we work collaboratively to ensure student progress.

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.

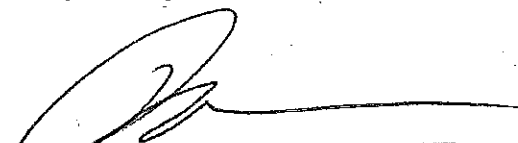
9) OTHER INFORMATION

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,



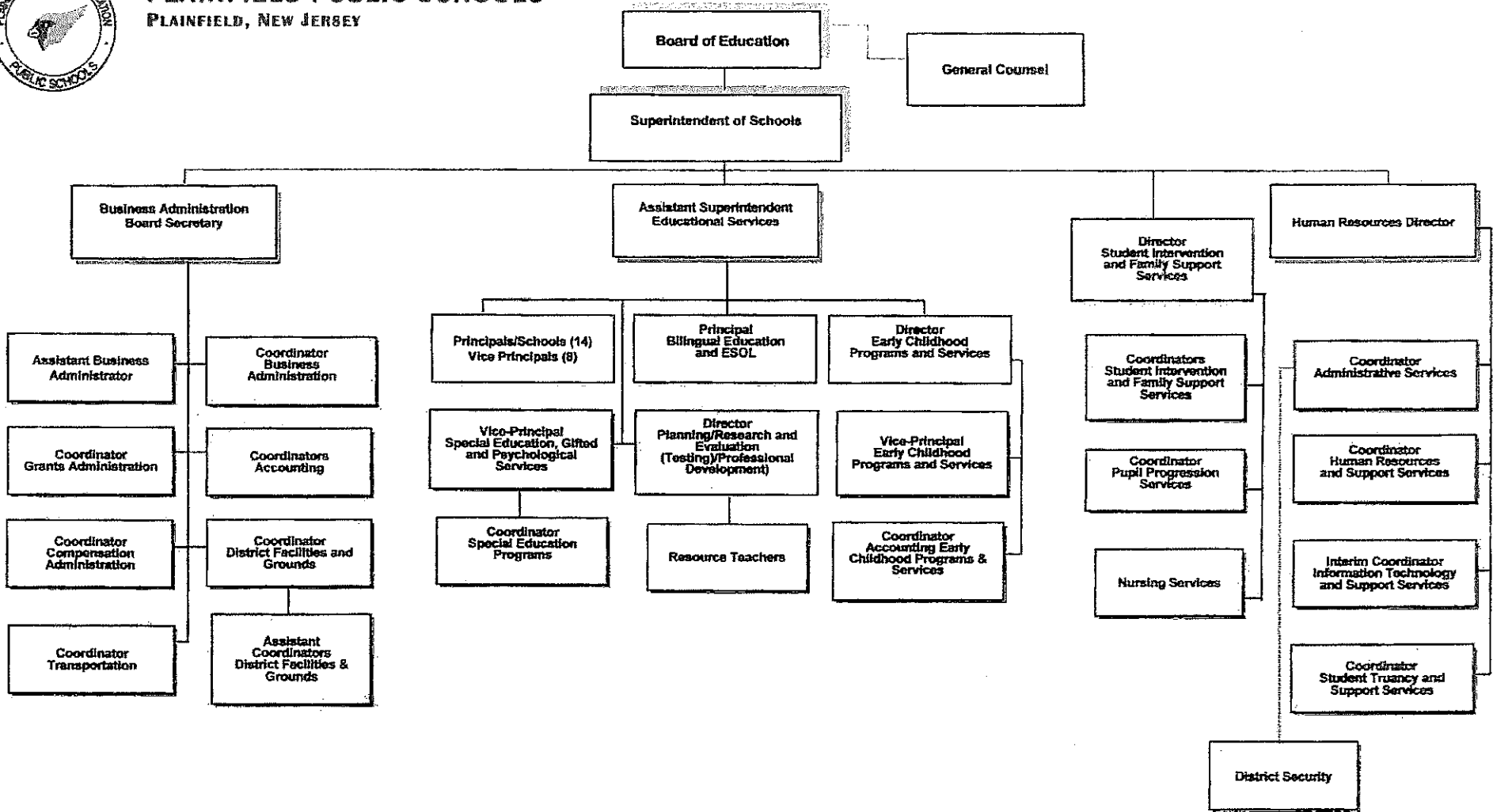
Ronald E. Bolandi, Ed.D,
Interim Superintendent of Schools



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, 2018**

<u>NAME</u>	<u>TERM EXPIRATION</u>
Ms. Lynn Anderson	2018
Mr. Cameron E. Cox	2020
Mr. John C. Campbell	2018
Mrs. Graziela Lobato-Creekmur	2018
Mr. Terence J. Johnson	2020
Mrs. Emily E. Morgan	2018
Ms. Carmencita T. Pile	2018
Dr. Avania A. Richardson-Miller	2020
Mr. Richard Wyatt	2018

Other Officials

Dr. Ronald E. Bolandi, Interim Superintendent of Schools

Mr. Mark Daniels, Assistant Superintendent

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
15 Mountain Boulevard
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
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
RALPH M. PICONE, CPA, RMA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. LEIDIG, CPA, PSA
ROBERT LERCH, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2018 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, 2018, 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.

Emphasis of Matter

Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 2018 the Plainfield Board of Education adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinion is not modified with respect to this matter.

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, pension information and other postemployment benefits 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 January 23, 2019 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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
January 23, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018. 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 (2017-2018) and the prior year (2016-2017) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2018 are as follows

- In total, net position decreased \$3,312,301. Net position of governmental activities decreased \$3,086,805, which represents a 22% decrease over the June 30, 2017 net position. Net position of the business-type activities, which represents the food service operation, decreased \$225,496 or 11% from the June 30, 2017 net position.
- General Revenues accounted for \$144,737,758 or 62% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$87,711,899 or 38% of total revenues of \$232,449,657.
- The School District had \$235,761,958 in expenses: only \$87,711,899 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$144,737,758 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, 2018**

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, 2018?" 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, 2018**

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, 2018 and 2017.

**Table A-1
Statement of Net Position
as of June 30, 2018 and 2017**

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current and Other Assets	\$ 8,533,429	\$ 14,477,678	\$ 1,345,880	\$ 1,794,514	\$ 9,879,309	\$ 16,272,192
Capital Assets, Net	<u>82,561,006</u>	<u>81,882,244</u>	<u>586,532</u>	<u>353,838</u>	<u>83,147,538</u>	<u>82,236,082</u>
Total Assets	<u>91,094,435</u>	<u>96,359,922</u>	<u>1,932,412</u>	<u>2,148,352</u>	<u>93,026,847</u>	<u>98,508,274</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding of Debt	204,175	234,802			204,175	234,802
Deferred Amount on Net Pension Liability	<u>15,416,490</u>	<u>17,546,060</u>	<u>-</u>	<u>-</u>	<u>15,416,490</u>	<u>17,546,060</u>
Total Deferred Outflows of Resources	<u>15,620,665</u>	<u>17,780,862</u>	<u>-</u>	<u>-</u>	<u>15,620,665</u>	<u>17,780,862</u>
Liabilities:						
Other Liabilities	8,594,277	11,396,512	21,980	7,801	8,616,257	11,404,313
Long-Term Liabilities	<u>76,072,858</u>	<u>88,692,536</u>	<u>-</u>	<u>-</u>	<u>76,072,858</u>	<u>88,692,536</u>
Total Liabilities	<u>84,667,135</u>	<u>100,089,048</u>	<u>21,980</u>	<u>7,801</u>	<u>84,689,115</u>	<u>100,096,849</u>
Deferred Inflows of Resources						
Deferred Commodities Revenue				4,623	-	4,623
Deferred Amount on Net Pension Liability	<u>11,308,801</u>	<u>225,767</u>	<u>-</u>	<u>-</u>	<u>11,308,801</u>	<u>225,767</u>
Total Deferred Inflows of Resources	<u>11,308,801</u>	<u>225,767</u>	<u>-</u>	<u>4,623</u>	<u>11,308,801</u>	<u>230,390</u>
Net Position:						
Net Investment in						
Capital Assets	64,803,818	62,578,978	586,532	353,838	65,390,350	62,932,816
Restricted	8,392,410	11,412,730			8,392,410	11,412,730
Unrestricted	<u>(62,457,064)</u>	<u>(60,165,739)</u>	<u>1,323,900</u>	<u>1,782,090</u>	<u>(61,133,164)</u>	<u>(58,383,649)</u>
Total Net Position	<u>\$ 10,739,164</u>	<u>\$ 13,825,969</u>	<u>\$ 1,910,432</u>	<u>\$ 2,135,928</u>	<u>\$ 12,649,596</u>	<u>\$ 15,961,897</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The School District as a Whole (Continued)

Table A-2 shows changes in net position for the fiscal year ended June 30, 2018 and 2017.

**Table A-2
Changes in Net Position
For the Fiscal Years Ended June 30, 2018 and 2017**

	Governmental		Business-Type		Total	
	Activities		Activities			
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues						
Program Revenues						
Charges for Services	\$ 275,122	\$ 197,379	\$ 435,983	\$ 471,720	\$ 711,105	\$ 669,099
Operating Grants and Contributions	82,680,136	78,439,357	3,782,464	4,723,068	86,462,600	83,162,425
Capital Grants and Contributions	538,194	348,978			538,194	348,978
General Revenues						
Property Taxes	26,010,806	25,524,859			26,010,806	25,524,859
Grants and Entitlements	117,580,321	115,000,094			117,580,321	115,000,094
Other	1,119,578	286,145	27,053	280,251	1,146,631	566,396
Total Revenues	<u>228,204,157</u>	<u>219,796,812</u>	<u>4,245,500</u>	<u>5,475,039</u>	<u>232,449,657</u>	<u>225,271,851</u>
Program Expenses						
Instruction						
Regular	92,152,600	91,562,732			92,152,600	91,562,732
Special Education	28,465,014	27,707,953			28,465,014	27,707,953
Other Instruction	18,501,285	17,334,598			18,501,285	17,334,598
School Sponsored Activities and Athletics	1,721,616	1,773,627			1,721,616	1,773,627
Support Services						
Student and Instruction Related Services	43,030,952	42,260,477			43,030,952	42,260,477
General Administration Services	2,412,713	2,027,562			2,412,713	2,027,562
School Administration Services	9,848,647	9,451,979			9,848,647	9,451,979
Plant Operations and Maintenance	21,996,077	21,408,872			21,996,077	21,408,872
Pupil Transportation	6,101,585	6,122,899			6,101,585	6,122,899
Business/Central Services	6,236,281	6,088,515			6,236,281	6,088,515
Interest on Long-Term Debt	824,192	898,631			824,192	898,631
Food Service	-	-	4,470,996	4,940,460	4,470,996	4,940,460
Total Expenses	<u>231,290,962</u>	<u>226,637,845</u>	<u>4,470,996</u>	<u>4,940,460</u>	<u>235,761,958</u>	<u>231,578,305</u>
Change in Net Position	(3,086,805)	(6,841,033)	(225,496)	534,579	(3,312,301)	(6,306,454)
Beginning 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>
End of Year, Net Position	<u>\$ 10,739,164</u>	<u>\$ 13,825,969</u>	<u>\$ 1,910,432</u>	<u>\$ 2,135,928</u>	<u>\$ 12,649,596</u>	<u>\$ 15,961,897</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Program Expenses				
Instruction				
Regular	\$ 92,152,600	\$ 91,562,732	\$ 66,790,106	\$ 65,788,472
Special Education	28,465,014	27,707,953	14,621,970	15,075,669
Other Instruction	18,501,285	17,334,598	10,397,676	9,912,913
School Sponsored Activities and Athletics	1,721,616	1,773,627	1,160,596	1,213,288
Support Services				
Student and Instruction Related Services	43,030,952	42,260,477	18,095,086	17,959,720
General Administration Services	2,412,713	2,027,562	2,236,988	1,893,547
School Administration Services	9,848,647	9,451,979	6,847,993	6,760,972
Plant Operations and Maintenance	21,996,077	21,408,872	17,050,084	17,850,275
Pupil Transportation	6,101,585	6,122,899	4,486,308	4,814,489
Business/Central Services	6,236,281	6,088,515	5,719,136	5,951,234
Interest on Long-Term Debt	824,192	898,631	391,567	431,552
Total Governmental Activities	<u>\$ 231,290,962</u>	<u>\$ 226,637,845</u>	<u>\$ 147,797,510</u>	<u>\$ 147,652,131</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, 2018**

Governmental Activities (Continued)

The District's total revenues for governmental activities were \$228,204,157 and \$219,796,812 for the years ended June 30, 2018 and 2017, respectively. Property taxes made up 11% and 12% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2018 and 2017, respectively. Federal, State, and local grants accounted for another 88% of revenue for the years ended June 30, 2018 and 2017.

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 expenses exceeded revenues by \$225,496.
- Charges for services represents \$435,983 or 10% of revenue. This represents amounts paid by Patrons for daily food service.
- Miscellaneous revenues represents \$27,053 or .06% 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 \$3,782,464 or 89% 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 \$202,664,892 and \$195,049,635 and expenditures of \$206,708,127 and \$198,540,037 for the fiscal year ended June 30, 2018 and 2017, 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, 2018**

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, 2018 and 2017:

**Table A-4
Summary of Governmental Funds Revenues
For the Fiscal Years Ended June 30, 2018 and 2017**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2018</u>	<u>2017</u>		
Revenues				
Local Sources	\$ 27,462,727	\$ 26,038,245	\$ 1,424,482	5.5%
State Sources	168,043,716	162,155,150	5,888,566	3.6%
Federal Sources	<u>7,158,449</u>	<u>6,856,240</u>	<u>302,209</u>	4.4%
Total Revenues	<u>\$ 202,664,892</u>	<u>\$ 195,049,635</u>	<u>\$ 7,615,257</u>	3.9%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2018 and 2017:

**Table A-5
Summary of Governmental Funds Expenditures
For the Fiscal Years Ended June 30, 2018 and 2017**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2018</u>	<u>2017</u>		
Expenditures				
Instruction	\$ 118,992,664	\$ 113,075,878	\$ 5,916,786	5.2%
Support Services	81,844,230	80,367,982	1,476,248	1.8%
Capital Outlay	3,469,401	2,694,421	774,980	28.8%
Debt Service	<u>2,401,832</u>	<u>2,401,756</u>	<u>76</u>	0.0%
Total Expenditures	<u>\$ 206,708,127</u>	<u>\$ 198,540,037</u>	<u>\$ 8,168,090</u>	4.1%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018 and 2017, 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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	8,529,066	10,791,110
Land Improvements	4,265,205	4,128,005
Building and Building Improvements	102,427,382	97,340,942
Machinery and Equipment	<u>8,234,045</u>	<u>7,820,117</u>
	125,232,032	121,856,508
Less: Accumulated Depreciation	<u>(42,671,026)</u>	<u>(39,974,264)</u>
Capital Assets, Net	<u>\$ 82,561,006</u>	<u>\$ 81,882,244</u>

Overall, capital assets for governmental activities increased \$678,762 from fiscal year 2017 to fiscal year 2018 due to capital outlay additions exceeding depreciation.

**Table A-7
Capital Assets
Business-Type Activities
as of June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Building and Building Improvements	\$ 284,710	
Machinery and Equipment	1,278,452	\$ 1,278,452
Less: Accumulated Depreciation	<u>(976,630)</u>	<u>(924,614)</u>
Capital Assets, Net	<u>\$ 586,532</u>	<u>\$ 353,838</u>

Overall, capital assets for business-type activities increased \$232,694 from fiscal year 2017 to fiscal year 2018 as a result of acquisitions exceeding depreciation.

Additional information pertaining to capital assets can be found in Note 4 to the financial statements.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Debt Administration

At June 30, 2018 and 2017, the School District had \$80,549,950 and \$94,039,287 in 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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Bonds Payable, Including Unamortized Premium	\$ 17,961,363	\$ 19,538,068
Compensated Absences	2,576,169	2,705,711
Net Pension Liability	55,535,326	66,448,757
Claims Payable	780,621	1,750,795
Accrued Liability for Insurance Claims	<u>3,696,471</u>	<u>3,595,956</u>
Total	<u>\$ 80,549,950</u>	<u>\$ 94,039,287</u>

At June 30, 2018, the School District's remaining legal debt margin was \$92,895,964. 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 \$3,638,223 of General Fund fund balance in the 2018/2019 budget. Additionally, the District budgeted \$6,001,000 of Capital Reserve fund balance and \$1,000,000 of Maintenance Reserve fund balance in the 2018/2019 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, 2018**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 7,241,940	\$ 1,012,894	\$ 8,254,834
Receivables, net	755,183	266,480	1,021,663
Other Accounts Receivable	536,306	64,019	600,325
Inventory		2,487	2,487
Capital Assets, net			
Not Being Depreciated	10,305,400		10,305,400
Being Depreciated	<u>72,255,606</u>	<u>586,532</u>	<u>72,842,138</u>
Total Assets	<u>91,094,435</u>	<u>1,932,412</u>	<u>93,026,847</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	204,175		204,175
Deferred Amount on Net Pension Liability	<u>15,416,490</u>	<u>-</u>	<u>15,416,490</u>
Total Deferred Outflows of Resources	<u>15,620,665</u>	<u>-</u>	<u>15,620,665</u>
LIABILITIES			
Payable to State Government	108,203		108,203
Claims Payable	5,541,791		5,541,791
Accounts Payable	1,524,666	21,980	1,546,646
Intergovernmental Accounts Payable	202,202		202,202
Accrued Salaries and Wages	30,819		30,819
Accrued Interest Payable	353,732		353,732
Unearned Revenue	832,864		832,864
Noncurrent Liabilities			
Due Within One Year	1,852,617		1,852,617
Due Beyond One Year	<u>74,220,241</u>	<u>-</u>	<u>74,220,241</u>
Total Liabilities	<u>84,667,135</u>	<u>21,980</u>	<u>84,689,115</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	<u>11,308,801</u>	<u>-</u>	<u>11,308,801</u>
Total Deferred Inflows of Resources	<u>11,308,801</u>	<u>-</u>	<u>11,308,801</u>
NET POSITION			
Net Investment in Capital Assets	64,803,818	586,532	65,390,350
Restricted			
Plant Maintenance	2,041,336		2,041,336
Capital Projects	6,351,074		6,351,074
Unrestricted	<u>(62,457,064)</u>	<u>1,323,900</u>	<u>(61,133,164)</u>
Total Net Position	<u>\$ 10,739,164</u>	<u>\$ 1,910,432</u>	<u>\$ 12,649,596</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, 2018

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	\$ 92,152,600	\$ 275,122	\$ 25,087,372		\$ (66,790,106)	\$ (66,790,106)	
Special Education	28,465,014		13,843,044		(14,621,970)	(14,621,970)	
Other Instruction	18,501,285		8,103,609		(10,397,676)	(10,397,676)	
School Sponsored Activities and Athletics							
	1,721,616		561,020		(1,160,596)	(1,160,596)	
Support Services							
Student and Instruction Related Svcs.	43,030,952		24,935,866		(18,095,086)	(18,095,086)	
General Administration Services	2,412,713		175,725		(2,236,988)	(2,236,988)	
School Administration Services	9,848,647		3,000,654		(6,847,993)	(6,847,993)	
Plant Operations and Maintenance	21,996,077		4,407,799	\$ 538,194	(17,050,084)	(17,050,084)	
Pupil Transportation	6,101,585		1,615,277		(4,486,308)	(4,486,308)	
Business/Central Services	6,236,281		517,145		(5,719,136)	(5,719,136)	
Interest on Long-Term Debt	824,192		432,625		(391,567)	(391,567)	
Total Governmental Activities	231,290,962	275,122	82,680,136	538,194	(147,797,510)	(147,797,510)	
Business-Type Activities							
Food Service	4,470,996	435,983	3,782,464	-		\$ (252,549)	
Total Business-Type Activities	4,470,996	435,983	3,782,464	-	-	(252,549)	
Total Primary Government	\$235,761,958	\$ 711,105	\$ 86,462,600	\$ 538,194	(147,797,510)	(148,050,059)	

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PLAINFIELD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 24,781,400		\$ 24,781,400
Taxes Levied for Debt Service	1,229,406		1,229,406
Restricted State Aid for Debt Service Purposes	739,800		739,800
Federal and State Aid - Unrestricted	116,840,521		116,840,521
Interest Earnings	43,027	\$ 2,878	45,905
Miscellaneous Income	1,076,551	24,175	1,100,726
Total General Revenues and Special Items	144,710,705	27,053	144,737,758
Change in Net Position	(3,086,805)	(225,496)	(3,312,301)
Net Position, Beginning of Year	13,825,969	2,135,928	15,961,897
Net Position, End of Year	\$ 10,739,164	\$ 1,910,432	\$ 12,649,596

FUND FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2018**

	<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	\$ 5,983,561	\$ 1,258,379			\$ 7,241,940
Receivables From Other Governments	697,086	58,097			755,183
Other Receivables	479,555	56,751			536,306
Duc from Other Funds	<u>72,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,334</u>
Total Assets	<u>\$ 7,232,536</u>	<u>\$ 1,373,227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,605,763</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 1,164,840	\$ 359,826			\$ 1,524,666
Accrued Salaries and Wages	30,819				30,819
Duc to Other Funds	-	72,334			72,334
Claims Payable	1,064,699				1,064,699
Unearned Revenue	-	832,864			832,864
Intergovernmental Accounts Payable	202,202				202,202
Payable to State Government	<u>-</u>	<u>108,203</u>	<u>-</u>	<u>-</u>	<u>108,203</u>
Total Liabilities	<u>2,462,560</u>	<u>1,373,227</u>	<u>-</u>	<u>-</u>	<u>3,835,787</u>
Fund Balances					
Restricted					
Excess Surplus	1,003,513				1,003,513
Excess Surplus - Designated for Subsequent Year's Expenditures	498,499				498,499
Capital Reserve	350,074				350,074
Capital Reserve - Designated for Subsequent Year's Expenditures	6,001,000				6,001,000
Maintenance Reserve	1,041,336				1,041,336
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,000,000				1,000,000
Committed					
Year End Encumbrances	1,265,925				1,265,925
Assigned					
Year End Encumbrances	680,957				680,957
Designated for Subsequent Year's Expenditures	3,139,724				3,139,724
Unassigned	<u>(10,211,052)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,211,052)</u>
Total Fund Balances	<u>4,769,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,769,976</u>
Total Liabilities and Fund Balances	<u>\$ 7,232,536</u>	<u>\$ 1,373,227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,605,763</u>
Total Fund Balances Governmental Funds (Exhibit B-1)					\$ 4,769,976
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 \$125,232,032 and the accumulated depreciation is \$42,671,026.					82,561,006
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.					204,175
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		\$ 15,416,490		
	Deferred Inflows of Resources		<u>(11,308,801)</u>		4,107,689
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).					<u>(80,903,682)</u>
Net Position of Governmental Activities (Exhibit A-1)					<u>\$ 10,739,164</u>

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, 2018**

	<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	\$ 24,781,400			\$ 1,229,406	\$ 26,010,806
Tuition	275,122				275,122
Interest	43,027				43,027
Miscellaneous	<u>1,076,551</u>	<u>\$ 57,221</u>	<u>-</u>	<u>-</u>	<u>1,133,772</u>
Total - Local Sources	<u>26,176,100</u>	<u>57,221</u>	<u>-</u>	<u>1,229,406</u>	<u>27,462,727</u>
State Sources	145,733,882	20,599,215	\$ 538,194	1,172,425	168,043,716
Federal Sources	<u>307,498</u>	<u>6,850,951</u>	<u>-</u>	<u>-</u>	<u>7,158,449</u>
Total Revenues	<u>172,217,480</u>	<u>27,507,387</u>	<u>538,194</u>	<u>2,401,831</u>	<u>202,664,892</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	77,273,590	309,858			77,583,448
Special Education Instruction	23,336,705	1,927,435			25,264,140
Other Instruction	13,149,031	1,601,708			14,750,739
School Sponsored Activities and Cocurricular Instruction	1,394,337				1,394,337
Support Services					
Student and Instruction Related Services	17,135,214	23,538,117			40,673,331
School Administration Services	7,911,932				7,911,932
General Administration Services	2,173,050		101,325		2,274,375
Business / Central Services	5,476,431				5,476,431
Plant Operations and Maintenance	19,858,813				19,858,813
Pupil Transportation	5,649,348				5,649,348
Debt Service					
Principal				1,515,000	1,515,000
Interest and Other Charges				886,832	886,832
Capital Outlay	<u>2,856,824</u>	<u>74,383</u>	<u>538,194</u>	<u>-</u>	<u>3,469,401</u>
Total Expenditures	<u>176,215,275</u>	<u>27,451,501</u>	<u>639,519</u>	<u>2,401,832</u>	<u>206,708,127</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,997,795)</u>	<u>55,886</u>	<u>(101,325)</u>	<u>(1)</u>	<u>(4,043,235)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,197,572				1,197,572
Transfer Out - Special Revenue Fund - Preschool	(1,141,686)				(1,141,686)
Transfer In - Special Revenue Fund - Preschool		1,141,686			1,141,686
Transfer Out - SBB and Preschool		(1,197,572)			(1,197,572)
Transfer In			101,325		101,325
Transfer Out	<u>(101,325)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(101,325)</u>
Total Other Financing Sources and Uses	<u>(45,439)</u>	<u>(55,886)</u>	<u>101,325</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,043,234)	-	-	(1)	(4,043,235)
Fund Balance, Beginning of Year	<u>8,813,210</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>8,813,211</u>
Fund Balance, End of Year	<u>\$ 4,769,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,769,976</u>

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

**PLAINFIELD BOARD OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (4,043,235)**

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

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

Capital Outlay	\$	3,469,401	
Depreciation Expense		<u>(2,790,639)</u>	
			678,762

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			1,515,000

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		31,562	
Amortization of Original Issue Premium		61,705	
Amortization of Deferred Amount on Refunding		(30,627)	
Net Pension Liability		(2,299,173)	
Decrease in Compensated Absences		<u>129,542</u>	
			(2,106,991)

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		(100,515)	
Claims Payable		<u>970,174</u>	
			<u>869,659</u>

Change in net position of governmental activities (Exhibit A-2) **\$ (3,086,805)**

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, 2018**

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

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 1,012,894
Intergovernmental Receivable	
State	3,969
Federal	262,511
Other Accounts Receivables	64,019
Inventory	<u>2,487</u>
 Total Current Assets	 <u>1,345,880</u>
Capital Assets	
Building and Building Improvements	284,710
Equipment	1,278,452
Less: Accumulated Depreciation	<u>(976,630)</u>
 Total Capital Assets	 <u>586,532</u>
 Total Assets	 <u>1,932,412</u>

LIABILITIES

Current Liabilities	
Accounts Payable	<u>21,980</u>
 Total Current Liabilities	 <u>21,980</u>

NET POSITION

Net Investment in Capital Assets	586,532
Unrestricted	<u>1,323,900</u>
 Total Net Position	 <u>\$ 1,910,432</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, 2018**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 153,546
Daily Sales-Non-Reimbursable Programs	<u>282,437</u>
 Total Operating Revenues	 <u>435,983</u>
OPERATING EXPENSES	
Cost of Sales-Reimbursable Programs	1,661,263
Cost of Sales-Non-Reimbursable Programs	94,070
Salaries and Benefits	1,448,376
Supplies and Materials	273,197
Purchased Services	446,559
Insurance	50,454
Summer Program Costs	143,745
Depreciation	52,016
Management Company Fee and Allowance	238,929
Cancellation of Other Accounts Receivable	4,997
Miscellaneous Expenditures	<u>57,390</u>
 Total Operating Expenses	 <u>4,470,996</u>
 Operating Loss	 <u>(4,035,013)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	51,041
Federal Sources	
National School Breakfast Program	576,245
National School Lunch Program	2,666,267
Food Distribution Program	235,061
Fresh Fruit & Vegetable Program	51,368
Snack Program	54,016
Summer Food Program	148,466
Food Service Subsidy	24,175
Interest Revenue	<u>2,878</u>
 Total Nonoperating Revenues	 <u>3,809,517</u>
 Change in Net Position	 (225,496)
 Net Position, Beginning of Year	 <u>2,135,928</u>
 Net Position, End of Year	 <u>\$ 1,910,432</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, 2018**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 744,862
Cash Payments for Salaries and Benefits	(1,448,376)
Cash Payments to Suppliers for Goods and Services	<u>(2,690,838)</u>
Net Cash Used by Operating Activities	<u>(3,394,352)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	<u>3,544,785</u>
Net Cash Provided by Noncapital Financing Activities	<u>3,544,785</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(284,710)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(284,710)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>2,878</u>
Net Cash Provided by Investing Activities	<u>2,878</u>
Net Decrease in Cash and Cash Equivalents	(131,399)
Cash and Cash Equivalents, Beginning of Year	<u>1,144,293</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,012,894</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ <u>(4,035,013)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	52,016
USDA Commodities	235,061
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	308,879
Increase/(Decrease) in Accounts Payable	14,179
(Increase)/Decrease in Inventory	<u>30,526</u>
Total Adjustments	<u>640,661</u>
Net Cash Used by Operating Activities	<u>\$ (3,394,352)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 230,438</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, 2018**

	<u>Unemployment Compensation Insurance Fund</u>	<u>Agency Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 592,467	\$ 4,891,017
Due from Other Funds	<u>158,533</u>	<u>-</u>
 Total Assets	 <u>751,000</u>	 <u>\$ 4,891,017</u>
LIABILITIES		
Accrued Salaries and Wages		\$ 3,667,079
Payroll Deductions and Withholdings		972,239
Accounts Payable		25,803
Due to Student Groups		67,363
Due to Other Funds		158,533
Intergovernmental Payable	<u>27,250</u>	<u>-</u>
 Total Liabilities	 <u>27,250</u>	 <u>\$ 4,891,017</u>
NET POSITION		
Held in Trust for Unemployment Claims	<u>\$ 723,750</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, 2018**

	<u>Unemployment Compensation Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 834
Board Contribution	580,988
Employee Contributions	<u>182,262</u>
Total Additions	<u>764,084</u>
DEDUCTIONS	
Unemployment Claims	552,438
Other	<u>2,398</u>
Total Deductions	<u>554,836</u>
Change in Net Position	209,248
Net Position, Beginning of Year	<u>514,502</u>
Net Position, End of Year	<u><u>\$ 723,750</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, 2018**

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 2018, the District adopted the following GASB statements as required:

- GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. 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. 85, *Omnibus 2017*. 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*. 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

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

- GASB No. 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. 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.
- GASB No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, will be effective beginning with the year ending June 30, 2019. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement will improve financial reporting by providing users of financial statements with essential information that currently is not consistency provided. In addition, information about resources to liquidate debt and the risks associated with changes in terms association with debt will be disclosed.
- GASB No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*, will be effective beginning with the year ending June 30, 2020. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

C. Basis of Presentation - Financial Statements

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

District-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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

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

Additionally, the government reports the following fund types:

The *fiduciary trust funds* are used to account for resources legally held in trust for state unemployment insurance claims. All resources of the funds, 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.

The *fiduciary agency funds* account for assets held by the District as an agent for student activities and for payroll deductions and withholdings. The funds for the student activities fund are solely for noninstructional student activities that are supported and controlled by student organizations and clubs for which school administration does not have management involvement. The payroll funds are held to remit employee withholdings to respective state, federal and other agencies.

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, 2018**

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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 amount on refunding of debt which results from the loss on a debt refunding reported in the district-wide statement of net position. Deferred amounts on debt refunding result from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has one type which arises only under the accrual basis of accounting that qualifies for reporting in this category. The one 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Compensated Absences

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

7. Pensions

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

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

8. Long-Term Obligations

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

9. Net Position/Fund Balance

District-Wide Statements

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

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

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements

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

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

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2018 audited excess surplus that is required to be appropriated in the 2019/2020 original budget certified for taxes.

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2017 audited excess surplus that was 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 2018/2019 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. (See Note 3).

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 2018/2019 District budget certified for taxes.

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 Trustee's 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.

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.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2018/2019 District budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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)

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

In the general operating fund and other governmental funds (capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

10. *Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the government that can, by adoption of a resolution or formal Board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board has authorized the School Business Administrator/Board Secretary to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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, 2018**

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 2016-2017 and 2017-2018 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, 2018**

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 \$(80,903,682) difference are as follows:

Bonds payable	\$ (17,550,000)
Add: Issuance premium (to be amortized as interest expense)	(411,363)
Accrued interest payable	(353,732)
Accrued liability for insurance claims	(3,696,471)
Compensated absences	(2,576,169)
Claims payable - Workers Comp. Plan	(780,621)
Net Pension Liability	<u>(55,535,326)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (80,903,682)</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. Capital lease transactions are accounted for on the GAAP basis.

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, 2018**

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 2017/2018. Also, during 2017/2018 the Board increased the original budget by \$7,541,603. The increase was funded by additional state aid and 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 an unfavorable variance.

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Unallocated Benefits – Employee Benefits			
Workers Compensation	\$1,964,597	\$2,073,302	\$108,705

The above variance was offset with other available resources.

C. Deficit Fund Equity

The District has an unassigned fund deficit of \$10,211,052 in the General Fund as of June 30, 2018 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 2017/2018 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity (Continued)

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 \$10,211,052 in the General Fund is less than the delayed state aid payments and state aid advance payment balance at June 30, 2018.

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.

The activity of the capital reserve for the fiscal year ended June 30, 2018 is as follows:

Balance, July 1, 2017	\$ 8,412,729
Increased by:	
Transfer from unexpended projects in Capital Outlay	<u>3,938,345</u>
	12,351,074
Decreased by:	
Approved in District Budget	<u>6,000,000</u>
Balance, June 30, 2018	<u>\$ 6,351,074</u>

The withdrawals from the capital reserve were for use in a department approved facilities project, consistent with the district's Long Range Facilities Plan. \$6,001,000 of the capital reserve balance at June 30, 2018 was designated and appropriated for use in the 2018/2019 original budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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, 2018 is as follows:

Balance, July 1, 2017	\$ 3,000,000
Increased by:	
Transfer from unexpended appropriations in Required Maintenance	<u>41,336</u>
	3,041,336
Decreased by:	
Approved in District Budget	<u>1,000,000</u>
Balance, June 30, 2018	<u>\$ 2,041,336</u>

The June 30, 2018 comprehensive maintenance plan indicated a maximum maintenance reserve amount of \$6,328,345. The withdrawals from the maintenance reserve were for use in required maintenance activities for school facilities. \$1,000,000 of the maintenance reserve balance at June 30, 2018 was designated and appropriated for use in the 2018/2019 original budget certified for taxes.

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, 2018 is \$1,502,012. Of this amount, \$498,499 was designated and appropriated in the 2018/2019 original budget certified for taxes and the remaining amount of \$1,003,513 will be appropriated in the 2019/2020 original budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 and NCUSIF.

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, 2018, the book value of the Board's deposits were \$13,738,318 and bank and brokerage firm balances of the Board's deposits amounted to \$18,872,771. 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>18,872,771</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, 2018 none of the Board's bank balances were exposed to custodial credit risk.

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America; Government Money Market Mutual Funds; any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor; 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; Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law," (C.40A:5A-1 et seq.); Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Investment in the Department of the Treasury for investment by school districts; Local Government investment pools; deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); and agreements for the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

As of June 30, 2018, 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, 2018 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>Food Service</u>	<u>Total</u>
Receivables:				
Accounts	\$ 479,555	\$ 56,751	\$ 64,019	\$ 600,325
Intergovernmental				
Federal		56,366	262,511	318,877
State	297,883	1,731	3,969	303,583
Local	399,203	-	-	399,203
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	1,176,641	114,848	330,499	1,621,988
Less: Allowance for Uncollectibles	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Net Total Receivables	<u>\$ 1,176,641</u>	<u>\$ 114,848</u>	<u>\$ 330,499</u>	<u>\$ 1,621,988</u>

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	\$ 799,647
Grant draw downs reserved for encumbrances	<hr/> 33,217
 Total Unearned Revenue for Governmental Funds	 <u>\$ 832,864</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	Balance, July 1, 2017	Increases	Decreases	Transfers	Balance, June 30, 2018
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	<u>10,791,110</u>	<u>\$ 1,005,393</u>	<u>-</u>	<u>\$ (3,267,437)</u>	<u>8,529,066</u>
Total capital assets not being depreciated	<u>12,567,444</u>	<u>1,005,393</u>	<u>-</u>	<u>(3,267,437)</u>	<u>10,305,400</u>
Capital assets, being depreciated					
Land Improvements	4,128,005	137,200			4,265,205
Buildings and Building Improvements	97,340,942	1,819,003		3,267,437	102,427,382
Machinery and Equipment	<u>7,820,117</u>	<u>507,805</u>	<u>\$ (93,877)</u>	<u>-</u>	<u>8,234,045</u>
Total capital assets, being depreciated	<u>109,289,064</u>	<u>2,464,008</u>	<u>(93,877)</u>	<u>3,267,437</u>	<u>114,926,632</u>
Less accumulated depreciation for:					
Land Improvements	(3,581,799)	(97,095)			(3,678,894)
Buildings and Building Improvements	(31,619,602)	(2,096,343)			(33,715,945)
Machinery and Equipment	<u>(4,772,863)</u>	<u>(597,201)</u>	<u>93,877</u>	<u>-</u>	<u>(5,276,187)</u>
Total accumulated depreciation	<u>(39,974,264)</u>	<u>(2,790,639)</u>	<u>93,877</u>	<u>-</u>	<u>(42,671,026)</u>
Total capital assets, being depreciated, net	<u>69,314,800</u>	<u>(326,631)</u>	<u>-</u>	<u>-</u>	<u>72,255,606</u>
Government activities capital assets, net	<u>\$ 81,882,244</u>	<u>\$ 678,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,561,006</u>
	Balance, July 1, 2017	Increases	Decreases	Balance, June 30, 2018	
Business-Type Activities:					
Capital assets, being depreciated:					
Buildings and Building Improvements		\$ 284,710		\$ 284,710	
Machinery and Equipment	<u>\$ 1,278,452</u>	<u>-</u>	<u>-</u>	<u>1,278,452</u>	
Total capital assets being depreciated	<u>1,278,452</u>	<u>284,710</u>	<u>-</u>	<u>1,563,162</u>	
Less accumulated depreciation for:					
Buildings and Building Improvements		(4,746)		(4,746)	
Machinery and Equipment	<u>(924,614)</u>	<u>(47,270)</u>	<u>-</u>	<u>(971,884)</u>	
Total accumulated depreciation	<u>(924,614)</u>	<u>(52,016)</u>	<u>-</u>	<u>(976,630)</u>	
Total capital assets, being depreciated, net	<u>353,838</u>	<u>232,694</u>	<u>-</u>	<u>586,532</u>	
Business-type activities capital assets, net	<u>\$ 353,838</u>	<u>\$ 232,694</u>	<u>\$ -</u>	<u>\$ 586,532</u>	

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

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

Governmental Activities:

Instruction	
Regular	\$ 1,144,872
Special Education	279,527
Other Instruction	282,736
School Sponsored CoCurricular	<u>25,433</u>
Total Instruction	<u>1,732,568</u>
Support Services	
Student and Instruction Related Services	366,242
General Administration	14,713
School Administration	171,104
Operations and Maintenance of Plant	327,074
Transportation	69,208
Central Services	<u>109,730</u>
Total Support Services	<u>1,058,071</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,790,639</u>
Business-Type Activities:	
Food Service Fund	<u>\$ 52,016</u>
Total Depreciation Expense-Business-Type Activities	<u>\$ 52,016</u>

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2018:

<u>Project/Purpose</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Plainfield High School Roof Replacement	\$ 279,047	\$ 204,353
Maxson School Partial Roof Replacement	482,555	<u>280,945</u>
		<u>\$ 485,298</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2018, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 72,334
Unemployment Compensation		
Insurance Fund	Agency Fund	<u>158,533</u>
		<u>\$ 230,867</u>

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

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

Interfund transfers

	<u>Transfer In:</u>		
	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Transfer Out:</u>			
General Fund		\$ 101,325	\$ 101,325
Special Revenue Fund, Net	<u>\$ 55,886</u>	<u>-</u>	<u>55,886</u>
Total transfers out	<u>\$ 55,886</u>	<u>\$ 101,325</u>	<u>\$ 157,211</u>

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

F. Long-Term Debt

General Obligation Bonds

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

Bonds payable at June 30, 2018 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,595,000 to \$2,340,000 through August 1, 2026, interest at 4.250% to 5.00%	<u>\$17,550,000</u>
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-Term Debt (Continued)

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

Governmental Activities:

Fiscal Year Ending <u>June 30,</u>	<u>Serial Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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	1,945,000	456,331	2,401,331
2024-2027	<u>8,725,000</u>	<u>870,324</u>	<u>9,595,324</u>
 Total	 <u>\$ 17,550,000</u>	 <u>\$ 4,055,729</u>	 <u>\$ 21,605,729</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2018 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 110,445,964
Less: Net Debt	<u>17,550,000</u>
	 <u>\$ 92,895,964</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

G. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2018, was as follows:

	Balance, <u>July 1, 2017</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>June 30, 2018</u>	Due Within <u>One Year</u>
Governmental Activities:					
Bonds Payable	\$ 19,065,000		\$ 1,515,000	\$ 17,550,000	\$ 1,595,000
Add: Unamortized Premium	<u>473,068</u>	-	<u>61,705</u>	<u>411,363</u>	-
Bonds Payable Net	<u>19,538,068</u>	-	<u>1,576,705</u>	<u>17,961,363</u>	<u>1,595,000</u>
Net Pension Liability	66,448,757		10,913,431	55,535,326	
Claims Payable-Workers Comp. Plan	1,750,795		970,174	780,621	
Accrued Liability for Insurance Claims					
Workers Compensation Plan (IBNR)	3,595,956	\$ 100,515		3,696,471	
Compensated Absences	<u>2,705,711</u>	-	<u>129,542</u>	<u>2,576,169</u>	<u>257,617</u>
Governmental Activity Long-Term Liabilities	<u>\$ 94,039,287</u>	<u>\$ 100,515</u>	<u>\$ 13,589,852</u>	<u>\$ 80,549,950</u>	<u>\$ 1,852,617</u>

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

NOTE 5 OTHER INFORMATION

A. Risk Management

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

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2018, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$5,541,791 reported at June 30, 2018 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, 2018 and 2017 are as follows:

Governmental Activities:

	<u>Fiscal Year Ended</u>	
	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Unpaid Claims, Beginning of Year	\$ 6,035,410	\$ 5,771,039
Incurred Claims (IBNR's)	1,070,843	1,674,118
Claim Payments	<u>(1,564,462)</u>	<u>(1,409,747)</u>
Unpaid Claims, End of Year	<u>\$ 5,541,791</u>	<u>\$ 6,035,410</u>

The District is a member of the New Jersey Schools Insurance Group (NJSIG or 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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>
2018	\$ 580,988	\$ 182,262	\$ 552,438	\$ 723,750
2017	100,000	220,781	266,012	514,502
2016		218,334	219,181	459,316

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, 2018, 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, 2018, the District has not estimated its arbitrage earnings due to the IRS, if any.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans

Plan Descriptions and Benefits Provided

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. PERS is a cost sharing multiple employer defined benefit pension plan.

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reached age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least ten years of service credit and have not reached the service retirement age for the respective tier.

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. TPAF is a cost sharing multiple employer defined benefit pension plan with a special funding situation, by which the State is responsible to fund 100% of local employer contributions, excluding any local employer early retirement incentive (ERI) contributions.

The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

The following represent the membership tiers for TPAF:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reached age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement for his/her respective tier. Deferred retirement is available to members who have at least ten years of service credit and have not reached the service retirement age for the respective tier.

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 (“Division”), 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Plan Amendments

The authority to amend the provisions of the above plans rests with new legislation passed by the State of New Jersey. Pension reforms enacted pursuant to Chapter 78, P.L. 2011 included provisions creating special Pension Plan Design Committees for TPAF and PERS, once a Target Funded Ratio (TFR) is met. The Pension Plan Design Committees will have the discretionary authority to modify certain plan design features, including member contribution rate; formula for calculation of final compensation of final salary; fraction used to calculate a retirement allowance; age at which a member may be eligible and the benefits for service or early retirement; and benefits provided for disability retirement. The committees will also have the authority to reactivate the cost of living adjustment (COLA) on pensions. However, modifications can only be made to the extent that the resulting impact does not cause the funded ratio to drop below the TFR in any one year of a 30-year projection period.

Measurement Focus and Basis of Accounting

The financial statements of the retirement systems are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the pension trust funds. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

Investment Valuation

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. Investments are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The 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, 2018**

NOTE 5 OTHER INFORMATION (Continued)

F. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress

As of July 1, 2016, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 33 percent with an unfunded actuarial accrued liability of 90.90 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 25.41 percent and \$67.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 48.10 percent and \$23.3 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, 2016 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 7.00 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 7.34% for PERS, 7.34% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2018.

Annual Pension Costs (APC)

For the fiscal year ended June 30, 2018 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multiple 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, 2018**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC) (Continued)

During the fiscal years ended June 30, 2018, 2017 and 2016 the Board was required to contribute for PERS and DCRP and the State of New Jersey, as a nonemployer contributing entity, 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:

Fiscal Year Ended June 30.	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2018	\$ 2,210,098	\$ 8,256,280	\$ 87,145
2017	1,993,175	5,736,695	80,266
2016	1,928,258	4,129,231	63,502

In addition for fiscal years 2017/2018 and 2016/2017 the District contributed \$17,756 and \$6,671, respectively for PERS and the State contributed \$15,403 and \$17,286, respectively 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 Statement No. 85, *Omnibus 2017* (GASB No. 85). 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 \$4,084,088 during the fiscal year ended June 30, 2018 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. 85.

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

Public Employees Retirement System (PERS)

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB No. 68) requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the fiscal year ended June 30, 2017. Employer allocation percentages have been rounded for presentation purposes.

Although the NJ Division of Pensions and Benefits (“Division”) administers one cost-sharing multiple employer defined benefit pension plan, separate actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective pension expense excluding that attributable to employer-paid member contributions are determined separately for each individual employer of the State and local groups of the plan.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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)

To facilitate the separate actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2017 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2017.

At June 30, 2018, the District reported in the statement of net position (accrual basis) a liability of \$55,535,326 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2017 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, 2017, the District's proportionate share was .23857 percent, which was an increase of 0.01421 percent from its proportionate share measured as of June 30, 2016 of .22436 percent.

For the fiscal year ended June 30, 2018, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$4,509,271 for PERS. The pension contribution made by the District during the current 2017/2018 fiscal year is the contribution that is applied to the net pension liability reported at the end of the current fiscal year of June 30, 2018 with a measurement date of the prior fiscal year end of June 30, 2017. Since the State of New Jersey applies the current year pension contribution towards the calculation of the net pension liability reported at the end of the current fiscal year, which has a measurement date of the preceding fiscal year end, there is no deferred outflows of resources reported as of June 30, 2018 for contributions made subsequent to the current fiscal year end. At June 30, 2018, 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	\$ 1,307,665	
Changes of Assumptions	11,188,454	\$ 11,147,435
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	378,158	
Changes in Proportion and Differences Between Borough Contributions and Proportionate Share of Contributions	<u>2,542,213</u>	<u>161,366</u>
Total	<u>\$ 15,416,490</u>	<u>\$ 11,308,801</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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)

At June 30, 2018, 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:

Year Ending <u>June 30,</u>	<u>Total</u>
2019	\$ 1,756,176
2020	2,383,058
2021	1,682,961
2022	(904,671)
2023	(809,835)
Thereafter	<u>-</u>
	<u>\$ 4,107,689</u>

Actuarial Assumptions

The District's total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>PERS</u>
Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65-4.15% Based on Age
Thereafter	2.65-5.15% Based on Age
Investment Rate of Return	7.00%
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, 2016 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, 2018**

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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
US Equities	30.00%	8.19%
Non-US Developed Markets Equity	11.50%	9.00%
Emerging Market Equities	6.50%	11.64%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

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

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2018	June 30, 2017	5.00%
2017	June 30, 2016	3.98%

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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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, 2040
Municipal Bond Rate *	From July 1, 2040 and Thereafter

* The municipal bond return rate used is 3.58% as of the measurement date of June 30, 2017. 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 5.00%, 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 (4.00 percent) or 1-percentage-point higher (6.00 percent) than the current rate:

	1% Decrease <u>(4.00%)</u>	Current Discount Rate <u>(5.00%)</u>	1% Increase <u>(6.00%)</u>
District's Proportionate Share of the PERS Net Pension Liability	\$ <u>68,895,341</u>	\$ <u>55,535,326</u>	\$ <u>44,404,778</u>

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

GASB No. 68, requires participating employers in TPAF to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as a non-employer toward the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the fiscal year ended June 30, 2017. Non-employer allocation percentages have been rounded for presentation purposes.

The contribution policy for TPAF is set by N.J.S.A. 18A:66 and requires contributions by active members and non-employer contributions by the State. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2017, the State's pension contribution was less than the actuarial determined amount.

In accordance with GASB No. 68, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey, as a nonemployer contributing entity, 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, 2018, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$23,821,733 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. 85.

At June 30, 2018 the State's proportionate share of the net pension liability attributable to the District is \$343,872,324. 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, 2017. At June 30, 2017, the state's share of the net pension liability attributable to the District was .51002 percent, which was a decrease of .00572 percent from its proportionate share measured as of June 30, 2016 of .51574 percent.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
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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)

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>TPAF</u>
Inflation Rate	2.25%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.00%

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, 2016 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
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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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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:

Fiscal Year	Measurement Date	Discount Rate
2018	June 30, 2017	4.25%
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, 2036
Municipal Bond Rate *	From July 1, 2036 and Thereafter

* The municipal bond return rate used is 3.58% as of the measurement date of June 30, 2017. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.25%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.25 percent) or 1-percentage-point higher (5.25 percent) than the current rate:

	1% Decrease <u>(3.25%)</u>	Current Discount Rate <u>(4.25%)</u>	1% Increase <u>(5.25%)</u>
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 408,531,107</u>	<u>\$ 343,872,324</u>	<u>\$ 290,606,137</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2017. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2017 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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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 plan for school districts.

As a result of implementing GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, the post-retirement health benefit program plan is reported in an Agency Fund in the New Jersey Comprehensive Annual Financial Report effective for the fiscal year ended June 30, 2017. Therefore, the plan has no assets accumulated in a trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB No. 75), the plan is classified as a single employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the following post-retirement health benefit program plan covering certain local school district employees, including those Board employees and retirees eligible for coverage.

State Health Benefit Program Fund – Local Education Retired (including Prescription Drug Program Fund) – N.J.S.A. 52:14-17.32f provides medical coverage and prescription drug benefits to qualified retired education participants. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) 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 employer 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.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

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
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NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2016:

Active Plan Members	\$223,747
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	142,331
Inactive Plan Members Entitled to but not yet Receiving Benefits	<u> -</u>
Total	<u>\$366,078</u>

Measurement Focus and Basis of Accounting

The financial statements of the post-employment health benefit plans are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit plans. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Funded Status and Funding Progress

As of July 1, 2016, the most recent actuarial valuation date, the State had a \$69.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$25.5 billion for state active and retired members and \$43.8 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Funded Status and Funding Progress (Continued)

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, 2016, 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.

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, 2017, there were 112,966, retirees receiving post-retirement medical benefits and the State contributed \$1.39 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 \$238.9 million toward Chapter 126 benefits for 20,913 eligible retired members in Fiscal Year 2017.

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, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2018, 2017 and 2016 were \$5,332,556, \$4,779,972 and \$4,916,773, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund – Local Education Retired for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 85.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

GASB Statement No. 75 requires participating employers in the State Health Benefit Program Fund – Local Education Retired to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense excluding that attributable to retiree-paid member contributions. The nonemployer allocation percentages presented are based on the ratio of the State’s contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the fiscal year ended June 30, 2017. Nonemployer allocation percentages have been rounded for presentation purposes.

In accordance with GASB No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to the plan on behalf of the District. Accordingly, the District’s proportionate share percentage determined under Statement No. 75 is zero percent and the State’s proportionate share is 100% of the OPEB liability attributable to the District. Therefore, in addition, the District does not recognize any portion of the collective deferred outflows of resources and deferred inflows of resources related to the plan.

For the fiscal year ended June 30, 2018, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$15,306,368. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 85.

At June 30, 2018 the State’s proportionate share of the OPEB liability attributable to the District is \$238,073,391. 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 to total contributions to OPEB during the year ended June 30, 2017. At June 30, 2017, the state’s share of the OPEB liability attributable to the District was .44384 percent, which was an increase of .00259 percent from its proportionate share measured as of June 30, 2016 of .44125 percent.

Actuarial Assumptions

The OPEB liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases *	
Initial Fiscal Year Applied Through	2026
Rate	1.55% to 4.55%
Rate Thereafter	2.00% to 5.45%
Mortality	RP-2014 Headcount-Weighted Healthy Employee, Healthy Annuitant and Disabled Male/Female Mortality Table with Fully Generational Mortality Improvement Projections from the Central Year Using Scale MP-2017
Long-Term Rate of Return	1.00%

*Salary increases are based on the defined benefit plan that the individual is enrolled in and his or her year of service for TPAF or his or her age for PERS.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions (Continued)

Healthcare cost trend rates for pre-Medicare Preferred Provider Organization (PPO) medical benefits, this amount initially is 5.9 percent and decreases to a 5.0 percent long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5 percent. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9 percent and decreases to a 5.0 percent long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5 percent and decreases to a 5.0 percent long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0 percent. This reflects the known underlying cost of the Part B premium. The Medicare Advantage trend rate is 4.5 percent and will continue in all future years.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2012 to June 30, 2015 and July 1, 2011 to June 30, 2014, respectively.

Long-Term Expected Rate of Return

As the OPEB plan only invests in the State of New Jersey Cash Management Fund, the long-term expected rate of return on OPEB investments was based off the best-estimate ranges of future real rates of return (expected returns, net of OPEB plan investment expense and inflation) for cash equivalents, which is 1.00% as of June 30, 2017.

Discount Rate

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

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2018	June 30, 2017	3.58%
2017	June 30, 2016	2.85%

The discount rate represents the municipal bond return rate as chosen by the Division. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Changes in the Total OPEB Liability

The change in the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2018 (measurement date June 30, 2017) is as follows:

(State Share 100%)

Balance, June 30, 2016 Measurement Date	\$ <u>255,182,545</u>
Changes Recognized for the Fiscal Year:	
Service Cost	11,104,541
Interest on the Total OPEB Liability	7,498,781
Changes of Assumptions	(31,452,939)
Gross Benefit Payments	(4,422,380)
Contributions from the Member	<u>162,843</u>
Net Changes	\$ <u>(17,109,154)</u>
Balance, June 30, 2017 Measurement Date	<u>\$ 238,073,391</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.85 percent in 2016 to 3.58 percent in 2017.

The change in the total OPEB liability was based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2017. A change in the total OPEB liability specific to the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2017 was not provided by the pension system.

Sensitivity of OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using the discount rate of 3.58%, as well as what the State's proportionate share of the OPEB liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (2.58 percent) or 1-percentage-point higher (4.58 percent) than the current rate:

	1% Decrease (2.58%)	Current Discount Rate (3.58%)	1% Increase (4.58%)
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 282,610,291</u>	<u>\$ 238,073,391</u>	<u>\$ 202,746,298</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of OPEB Liability (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability (School Retirees)	\$ <u>195,792,350</u>	\$ <u>238,073,391</u>	\$ <u>294,222,117</u>

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2017. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2017 were not provided by the pension system.

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 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, 2018**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 24,781,400		\$ 24,781,400	\$ 24,781,400	-
Tuition	153,000		153,000	275,122	\$ 122,122
Interest	-		-	43,027	43,027
Miscellaneous	122,000	-	122,000	1,076,551	954,551
Total Local Sources	25,056,400	-	25,056,400	26,176,100	1,119,700
State Sources					
Equalization Aid	101,170,886	\$ 2,212,349	103,383,235	103,383,235	
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	891,295	-	891,295	1,436,105	544,810
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	1,968,825	-	1,968,825	1,968,825	
Lead Testing for Schools Aid				22,154	22,154
Nonpublic Transportation Aid				95,903	95,903
On-behalf TPAF - NCGI Premium (Non-Budget)				195,612	195,612
On-behalf TPAF - LTDI Premium (Non-Budget)				15,403	15,403
On-behalf TPAF - Normal Cost (Non-Budget)				8,060,668	8,060,668
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				5,332,556	5,332,556
On-behalf TPAF Social Security Payments (Non-Budget)				4,084,088	4,084,088
Total State Sources	125,147,285	2,212,349	127,359,634	145,710,828	18,351,194
Federal Sources					
Medicaid Reimbursement (SEMI)	253,923	-	253,923	307,498	53,575
Total Federal Sources	253,923	-	253,923	307,498	53,575
Total Revenues	150,457,608	2,212,349	152,669,957	172,194,426	19,524,469
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	2,603,147	(540,208)	2,062,939	1,912,208	150,731
Grades 1-5	13,491,514	429,559	13,921,073	13,588,158	332,915
Grades 6-8	8,617,603	53,350	8,670,953	8,658,731	12,222
Grades 9-12	7,811,185	(100,320)	7,710,865	7,671,266	39,599
Regular Programs - Home Instruction					
Salaries of Teachers	105,000	(17,592)	87,408	87,308	100
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	70,000	(10,700)	59,300	56,744	2,556
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	683,486	86,245	769,731	735,923	33,808
Purchased Professional/Educational Services	90,245	48,263	138,508	126,385	12,123
Purchased Technical Services	49,130	(48,800)	330	-	330
Other Purchased Services	364,049	131,437	495,486	446,857	48,629
General Supplies	1,102,272	149,673	1,251,945	1,174,370	77,575
Textbooks	193,514	(656)	192,858	161,540	31,318
Miscellaneous Expenditures	79,004	26,237	105,241	90,472	14,769
Total Regular Programs	35,260,149	206,488	35,466,637	34,709,962	756,675

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018

	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	\$ 1,885,880	\$ (211,504)	\$ 1,674,376	\$ 1,561,375	\$ 113,001
Other Salaries for Instruction	426,702	137,315	564,017	509,952	54,065
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,500	(2,784)	4,716	4,716	-
Textbooks	1,000	(707)	293	293	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,321,082	(77,680)	2,243,402	2,076,336	167,066
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	528,788	7,174	535,962	535,755	207
Other Salaries for Instruction	225,526	(61,782)	163,744	158,565	5,179
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	1,759	5,759	-	5,759
Textbooks	4,000	-	4,000	4,000	-
Total Behavioral Disabilities	762,314	(52,849)	709,465	698,320	11,145
Multiple Disabilities					
Salaries of Teachers	303,774	570,618	874,392	849,051	25,341
Other Salaries for Instruction	362,140	125,928	488,068	420,025	68,043
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	665,914	696,546	1,362,460	1,269,076	93,384
Resource Room/Resource Center					
Salaries of Teachers	2,929,678	(136,515)	2,793,163	2,755,704	37,459
Other Salaries for Instruction	372,477	72,795	445,272	379,249	66,023
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	(8,500)	2,500	-	2,500
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,314,155	(72,220)	3,241,935	3,134,953	106,982

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018

	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	\$ 413,545	\$ 122,368	\$ 535,913	\$ 486,696	\$ 49,217
Other Salaries for Instruction	56,283	284,017	340,300	316,194	24,106
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	469,828	406,385	876,213	802,890	73,323
Autism					
Salaries of Teachers	122,901	(122,901)	-	-	-
Other Salaries for Instruction	61,634	(61,634)	-	-	-
Total Autism	184,535	(184,535)	-	-	-
Total Special Education	7,717,828	715,647	8,433,475	7,981,575	451,900
Basic Skills/Remedial					
Purchased Professional/Educational Services					
	-	1,900	1,900	1,668	232
Total Basic Skills/Remedial	-	1,900	1,900	1,668	232
Bilingual Education					
Salaries of Teachers	7,712,528	53,101	7,765,629	7,696,901	68,728
Other Salaries for Instruction	182,910	102,776	285,686	252,216	33,470
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	4,000	(2,000)	2,000	2,000	-
General Supplies	32,000	(19,855)	12,145	3,435	8,710
Textbooks	25,000	-	25,000	-	25,000
Other Objects	-	-	-	-	-
Total Bilingual Education	7,956,438	134,022	8,090,460	7,954,552	135,908
School Sponsored Co-Curricular Activities					
Salaries	81,300	(58,001)	23,299	22,788	511
Other Purchased Services	12,099	(7,000)	5,099	1,116	3,983
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	93,399	(65,001)	28,398	23,904	4,494
School Sponsored Athletics					
Salaries	631,046	71,555	702,601	702,601	-
Purchased Services	93,000	(1,434)	91,566	75,918	15,648
General Supplies	178,700	(20,000)	158,700	152,554	6,146
Other Objects	9,170	(5,000)	4,170	50	4,120
Total School Sponsored Athletics	911,916	45,121	957,037	931,123	25,914
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	-	-	-	-

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Before/After School Program					
Salaries	-	-	-	-	-
Other Purchased Services	\$ 3,000	-	\$ 3,000	-	\$ 3,000
Total Before/After School Program	3,000	-	3,000	-	3,000
Total Instruction	51,942,730	\$ 1,038,177	52,980,907	\$ 51,602,784	1,378,123
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs within the State-Regular	-	189,760	189,760	189,397	363
Tuition to Other LEAs w/ State - Special	5,485,000	62,200	5,547,200	5,537,647	9,553
Tuition to CVSD - Regular	678,530	9,558	688,088	687,900	188
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	81,430	209,584	291,014	286,990	4,024
Tuition to Priv. Sch. for the Disabled - State	5,515,000	(698,696)	4,816,304	4,758,688	57,616
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	270,105	(60,304)	209,801	209,760	41
Tuition - Other	76,331	(46,450)	29,881	29,704	177
Total Undistributed Expenditures - Instruction	12,106,396	(334,348)	11,772,048	11,700,086	71,962
Attendance and Social Work					
Salaries	148,019	789	148,808	148,808	-
Salaries of Family Support Teams	822,301	119,333	941,634	928,598	13,036
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	251,672	131,544	383,216	383,038	178
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,700	16,857	19,557	17,936	1,621
Other Objects	5,000	(2,350)	2,650	1,500	1,150
Total Attendance and Social Work	1,229,692	266,173	1,495,865	1,479,880	15,985
Health Services					
Salaries	1,126,301	176,868	1,303,169	1,237,892	65,277
Salaries of Social Service Coordinators	1,193,428	31,797	1,225,225	1,217,134	8,091
Purchased Professional & Technical Services	123,636	165,033	288,669	287,086	1,583
Other Purchased Services	1,050	(675)	375	-	375
Supplies and Materials	79,380	(72,704)	6,676	5,631	1,045
Other Objects	-	-	-	-	-
Total Health Services	2,523,795	300,319	2,824,114	2,747,743	76,371
Other Support Serv. Students - Related Serv.					
Salaries	393,350	(62,761)	330,589	329,120	1,469
Purchased Professional Educational Services	-	-	-	-	-
Supplies and Materials	-	700	700	510	190
Other Objects	-	-	-	-	-
Total Other Supp. Serv. Student - Related Serv.	393,350	(62,061)	331,289	329,630	1,659
Guidance					
Salaries of Other Professional Staff	1,228,354	135,014	1,363,368	1,295,418	67,950
Salaries of Secretarial and Clerical	121,280	213,415	334,695	334,692	3
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	14,500	14,500	14,500	-
Other Purchased Professional and Tech. Svc.	85,932	(9,539)	76,393	76,393	-
Other Purchased Services	2,000	-	2,000	705	1,295
Supplies and Materials	4,300	(1,876)	2,424	652	1,772
Other Objects	-	-	-	-	-
Total Guidance	1,441,866	351,514	1,793,380	1,722,360	71,020

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Teams					
Salaries of Other Professional Staff	\$ 2,176,676	\$ (41,311)	\$ 2,135,365	\$ 2,134,022	\$ 1,343
Salaries of Secretarial & Clerical Assistants	234,616	5,845	240,461	240,461	-
Other Purchased Professional and Tech. Svc.	1,064,737	696,343	1,761,080	1,758,258	2,822
Miscellaneous Purchased Services	7,000	(500)	6,500	5,198	1,302
Supplies and Materials	-	-	-	-	-
Other Objects	500	-	500	-	500
Total Child Study Teams	3,483,529	660,377	4,143,906	4,137,939	5,967
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,144,143	108,423	1,252,566	1,250,207	2,359
Salaries of Secretarial & Clerical Assist.	517,259	(182,302)	334,957	334,957	-
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	27,516	(4,521)	22,995	17,524	5,471
Other Purchased Professional and Tech. Svc.	10,000	(7,577)	2,423	2,393	30
Other Purchased Services	62,711	(29,186)	33,525	30,368	3,157
Supplies and Materials	56,610	(35,112)	21,498	19,385	2,113
Other Objects	13,944	(7,500)	6,444	4,870	1,574
Total Improvement of Instruction Services	1,832,183	(157,775)	1,674,408	1,659,704	14,704
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	846,610	(183,982)	662,628	500,475	162,153
Salaries of Technology Coordinators	97,355	-	97,355	96,761	594
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	21,670	(17,236)	4,434	4,102	332
Other Purchased Services	2,500	(129)	2,371	371	2,000
Supplies and Materials	26,000	(1,000)	25,000	22,122	2,878
Other Objects	500	(500)	-	-	-
Total Educational Media/School Library	994,635	(202,847)	791,788	623,831	167,957
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	87,000	(68,817)	18,183	14,227	3,956
Purchased Professional/Educational Services	145,063	(107,664)	37,399	36,931	468
Other Purchased Professional and Technical Services	10,000	(4,536)	5,464	5,274	190
Other Purchased Services	18,800	26,125	44,925	40,630	4,295
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	260,863	(154,892)	105,971	97,062	8,909
Support Services General Administration					
Salaries	441,046	(20,784)	420,262	419,651	611
Audit Fees	75,000	83,000	158,000	77,161	80,839
Legal Services	192,500	216,809	409,309	284,214	125,095
Other Purchased Professional Services	39	-	39	-	39
Purchased Technical Services	10,000	(9,400)	600	-	600
Communications/Telephone	975,114	(124,118)	850,996	844,765	6,231
BOE Other Purchased Services	35,000	(2,907)	32,093	30,718	1,375
Other Purchased Services	193,178	(1,032)	192,146	184,182	7,964
General Supplies	72,317	(7,850)	64,467	62,093	2,374
Judgements Against the School District	7,500	292,500	300,000	-	300,000
Miscellaneous Expenditures	64,170	3,856	68,026	56,845	11,181
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	2,065,864	430,074	2,495,938	1,959,629	536,309

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,588,320	\$ 254,335	\$ 3,842,655	\$ 3,686,374	\$ 156,281
Salaries of Secretarial and Clerical Assistants	1,219,710	35,878	1,255,588	1,193,791	61,797
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	10,100	(2,478)	7,622	5,344	2,278
Other Purchased Services	56,441	(608)	55,833	31,085	24,748
Supplies and Materials	103,247	136,262	239,509	228,180	11,329
Other Objects	18,500	649	19,149	16,841	2,308
Total Support Services School Administration	4,996,318	424,038	5,420,356	5,161,615	258,741
Central Services					
Salaries	2,046,841	(122,863)	1,923,978	1,920,858	3,120
Purchased Technical Services	86,243	12,000	98,243	90,951	7,292
Miscellaneous Purchased Services	76,050	12,300	88,350	78,333	10,017
Supplies and Materials	33,466	-	33,466	31,376	2,090
Other Objects	6,318	-	6,318	6,229	89
Total Central Services	2,248,918	(98,563)	2,150,355	2,127,747	22,608
Admin. Info. Technology					
Salaries	1,129,570	99,256	1,228,826	1,208,815	20,011
Purchased Technical Services	150,000	(9,050)	140,950	139,814	1,136
Other Purchased Services	498,144	69,501	567,645	565,004	2,641
Supplies and Materials	78,042	9,350	87,392	83,720	3,672
Total Admin. Info. Technology	1,855,756	169,057	2,024,813	1,997,353	27,460
Required Maintenance for School Facilities					
Salaries	872,277	(52,305)	819,972	819,970	2
Cleaning, Repair and Maintenance Service	1,555,815	(42,805)	1,513,010	1,462,569	50,441
Supplies and Materials	367,600	28,720	396,320	369,708	26,612
Total Required Maintenance for School Facilities	2,795,692	(66,390)	2,729,302	2,652,247	77,055
Custodial Services					
Salaries	5,978,891	150,465	6,129,356	6,128,417	939
Salaries of Non-Instructional Aides	207,493	(196,985)	10,508	-	10,508
Purchased Professional and Technical Services	332,898	(78,282)	254,616	222,985	31,631
Cleaning, Repair and Maintenance Services	864,691	158,927	1,023,618	902,489	121,129
Rental of Land, Bldgs & Other than Lease Purchase	6,500	-	6,500	5,564	936
Other Purchased Property Services	334,620	63,000	397,620	379,147	18,473
Insurance	936,000	-	936,000	935,999	1
Miscellaneous Purchased Services	1,000	-	1,000	125	875
General Supplies	518,685	33,000	551,685	501,384	50,301
Energy (Electricity)	1,565,000	(194,000)	1,371,000	1,368,042	2,958
Energy (Natural Gas)	730,302	(64,050)	666,252	602,858	63,394
Energy (Gasoline)	4,120	-	4,120	-	4,120
Other Objects	13,536	-	13,536	12,357	1,179
Total Custodial Services	11,493,736	(127,925)	11,365,811	11,059,367	306,444
Care and Upkeep of Grounds					
Salaries	314,121	(3,271)	310,850	310,849	1
Total Care and Upkeep of Grounds	314,121	(3,271)	310,850	310,849	1

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Security					
Salaries	\$ 2,162,519	\$ (82,125)	\$ 2,080,394	\$ 2,069,456	\$ 10,938
Purchased Professional and Technical Services	56,210	(10,000)	46,210	7,528	38,682
Clean, Repair and Maintenance Svc.	50,000	(23,781)	26,219	2,745	23,474
General Supplies	9,100	(6,083)	3,017	-	3,017
Total Security	2,277,829	(121,989)	2,155,840	2,079,729	76,111
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,520,800	(53,923)	1,466,877	1,466,872	5
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	611,025	(102,490)	508,535	507,040	1,495
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	45,208	1,712
Cleaning Repair & Maint. Services	275,603	33,500	309,103	292,924	16,179
Contracted Services (Bet. Home and Sch.)-Vendors	59,088	(20,000)	39,088	37,200	1,888
Contracted Services (Other Than Between Home and School) - Vendors	319,423	(122,337)	197,086	173,067	24,019
Contracted Services (Sp. Ed. Students)-Vendors	651,000	(123,746)	527,254	527,254	-
Contracted Serv.(Reg. Students)-ESCs & CTSA	256,596	(240,767)	15,829	15,829	-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	785,000	481,240	1,266,240	1,260,274	5,966
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000	105,000	265,000	257,891	7,109
Miscellaneous Purchased Services-Transportation	6,041	-	6,041	1,121	4,920
Supplies and Materials	-	-	-	-	-
Transportation Supplies	191,577	47,710	239,287	229,756	9,531
Other Objects	7,314	-	7,314	5,146	2,168
Total Student Transportation Services	4,890,387	4,187	4,894,574	4,819,582	74,992
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	2,319,130	27,336	2,346,466	2,195,694	150,772
Other Retirement Contributions - PERS	2,093,117	134,737	2,227,854	2,227,854	-
Other Retirement Contributions - Regular	53,000	34,145	87,145	87,145	-
Unemployment Compensation	280,988	300,623	581,611	580,988	623
Workers Compensation	1,035,500	929,097	1,964,597	2,073,302	(108,705)
Health Benefits	18,862,696	(441,880)	18,420,816	18,110,516	310,300
Tuition Reimbursement	175,000	94,692	269,692	269,603	89
Other Retirement Contributions - DCRP	-	-	-	-	-
Total Unallocated Benefits	24,819,431	1,078,750	25,898,181	25,545,102	353,079

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 195,612	\$ (195,612)
On-behalf TPAF LTDI Pension (Non-Budget)				15,403	(15,403)
On-behalf TPAF Normal Cost (Non-Budget)				8,060,668	(8,060,668)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				5,332,556	(5,332,556)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,084,088	(4,084,088)
Total Undistributed Expenditures	\$ 82,024,361	\$ 2,354,428	\$ 84,378,789	99,899,782	(15,520,993)
Total Current Expenditures	133,967,091	3,392,605	137,359,696	151,502,566	(14,142,870)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	44,202	35,835	80,037	80,037	-
Grades 6-8	15,000	76,720	91,720	62,449	29,271
Grades 9-12	5,000	85,275	90,275	86,872	3,403
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	21,000	(2,632)	18,368	11,905	6,463
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Instruction	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	15,500	15,500	15,468	32
Security	-	-	-	-	-
Admin. Info. Tech.	-	10,839	10,839	8,239	2,600
Custodial Services	20,000	(6,842)	13,158	13,158	-
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	-	143,021	143,021	143,021	-
Undist. Expendit. - Other Support Services	-	-	-	-	-
Total Equipment	105,202	357,716	462,918	421,149	41,769
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	-	503,691	503,691	406,140	97,551
Construction Services	7,000,000	209,911	7,209,911	1,864,687	5,345,224
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	7,000,000	713,602	7,713,602	2,270,827	5,442,775
Total Capital Outlay	7,105,202	1,071,318	8,176,520	2,691,976	5,484,544
Special Schools					
Summer School - Instruction	-	9,034	9,034	8,982	52
Summer School - Support Services	-	39,005	39,005	38,674	331
Total Special Schools	-	48,039	48,039	47,656	383
Other Alternative Ed Program - Instruction					
Salaries of Teachers	58,000	16,166	74,166	47,158	27,008
Other Salaries of Instruction	31,000	20,350	51,350	20,170	31,180
Total Other Alternative Ed Program - Instruction	89,000	36,516	125,516	67,328	58,188
Transfer to Charter Schools	22,534,382	(627,871)	21,906,511	21,905,749	762
Total General Fund	163,695,675	3,920,607	167,616,282	176,215,275	(8,598,993)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(13,238,067)	(1,708,258)	(14,946,325)	(4,020,849)	10,925,476

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	\$ 73,964,231	\$ (89,840)	\$ 73,874,391	\$ 71,447,457	\$ (2,426,934)
Transfer In - Special Revenue - School-Based Budgets Fund	1,250,000	168	1,250,168	1,197,572	(52,596)
Transfer Out - Capital Reserve - Transfer to Capital Projects	-	-	-	(101,325)	(101,325)
Transfer Out - Special Revenue Fund - Preschool Program	(1,141,686)	-	(1,141,686)	(1,141,686)	-
Transfer Out - Contribution to School-Based Budgets	(73,964,231)	89,840	(73,874,391)	(71,447,457)	2,426,934
Total Other Financing Sources (Uses)	<u>108,314</u>	<u>168</u>	<u>108,482</u>	<u>(45,439)</u>	<u>(153,921)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)					
	(13,129,753)	(1,708,090)	(14,837,843)	(4,066,288)	10,771,555
Fund Balance, Beginning of Year	<u>22,857,450</u>	<u>-</u>	<u>22,857,450</u>	<u>22,857,450</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,727,697</u>	<u>\$ (1,708,090)</u>	<u>\$ 8,019,607</u>	<u>\$ 18,791,162</u>	<u>\$ 10,771,555</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus				\$ 1,003,513	
Excess Surplus Designated for Subsequent Year's Expenditures				498,499	
Capital Reserve				350,074	
Capital Reserve - Designated for Subsequent Year's Expenditures				6,001,000	
Maintenance Reserve				1,041,336	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				1,000,000	
Committed Fund Balance					
Year End Encumbrances				1,265,925	
Assigned Fund Balance					
Year End Encumbrances				680,957	
Designated for Subsequent Year's Expenditures				3,139,724	
Unassigned				<u>3,810,134</u>	
				18,791,162	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payments Not Recognized on GAAP Basis				(12,585,081)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,436,105)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 4,769,976</u>	

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 24,781,400		\$ 24,781,400	-	-	-	\$ 24,781,400		\$ 24,781,400	\$ 24,781,400		\$ 24,781,400
Tuition	153,000		153,000	-	-	-	153,000		153,000	275,122		275,122
Interest			-	-	-	-	-		-	43,027		43,027
Miscellaneous	122,000		122,000	-	-	-	122,000		122,000	1,076,551		1,076,551
Total Local Sources	25,056,400		25,056,400	-	-	-	25,056,400		25,056,400	26,176,100		26,176,100
State Sources												
Equalization Aid	101,170,886		101,170,886	\$ 2,212,349		\$ 2,212,349	103,383,235		103,383,235	103,383,235		103,383,235
Categorical Security Aid	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
Categorical Transportation Aid	1,271,689		1,271,689	-		-	1,271,689		1,271,689	1,271,689		1,271,689
Extraordinary Aid	891,295		891,295	-		-	891,295		891,295	1,436,105		1,436,105
Education Adequacy Aid	11,009,173		11,009,173	-		-	11,009,173		11,009,173	11,009,173		11,009,173
Under Adequacy Aid	423,687		423,687	-		-	423,687		423,687	423,687		423,687
PARCC Readiness Aid	87,220		87,220	-		-	87,220		87,220	87,220		87,220
Per Pupil Growth Aid	87,220		87,220	-		-	87,220		87,220	87,220		87,220
Professional Learning Community Aid	95,830		95,830	-		-	95,830		95,830	95,830		95,830
Host District Support Aid	1,968,825		1,968,825	-		-	1,968,825		1,968,825	1,968,825		1,968,825
Lead Testing for Schools Aid			-	-		-	-		-	22,154		22,154
Nonpublic Transportation Aid			-	-		-	-		-	95,903		95,903
On-behalf TPAF - NCGI Premium (Non-Budget)			-	-		-	-		-	195,612		195,612
On-behalf TPAF - LTFI Premium (Non-Budget)			-	-		-	-		-	15,403		15,403
On-behalf TPAF - Normal Cost (Non-Budget)			-	-		-	-		-	8,060,668		8,060,668
On-behalf TPAF - Post-Retirement Medical (Non-Budget)			-	-		-	-		-	5,332,556		5,332,556
On-behalf TPAF Social Security Payments (Non-Budget)			-	-		-	-		-	4,084,088		4,084,088
Total State Sources	125,147,285		125,147,285	2,212,349		2,212,349	127,359,634		127,359,634	145,710,828		145,710,828
Federal Sources												
Medicaid Reimbursement	253,923		253,923	-		-	253,923		253,923	307,498		307,498
Total Federal Sources	253,923		253,923	-		-	253,923		253,923	307,498		307,498
Total Revenues	150,457,608		150,457,608	2,212,349		2,212,349	152,669,957		152,669,957	172,194,426		172,194,426
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten	\$ 2,603,147		2,603,147	9,300	\$ (549,508)	(540,208)	9,300	\$ 2,053,639	2,062,939	9,221	\$ 1,902,987	1,912,208
Grades 1-5	567,700	12,923,814	13,491,514	450,143.0	(20,584)	429,559	1,017,843	12,903,230	13,921,073	1,017,842	12,570,316	13,588,158
Grades 6-8	150,000	8,467,603	8,617,603	20,580	32,770	53,350	170,580	8,500,373	8,670,953	170,579	8,488,152	8,658,731
Grades 9-12	248,753	7,562,432	7,811,185	114,123	(214,443)	(100,320)	362,876	7,347,989	7,710,865	362,874	7,308,392	7,671,266
Regular Programs - Home Instruction												
Salaries of Teachers												
Other Salaries for Instruction	105,000		105,000	(17,592)		(17,592)	87,408		87,408	87,308		87,308
Other Salaries for Instruction			-	-		-	-		-	-		-
Purchased Professional/Educational Services	70,000		70,000	(10,700)		(10,700)	59,300		59,300	56,744		56,744
Regular Programs - Undistributed Instruction												
Salaries of Teachers												
Other Salaries for Instruction	366,000	317,486	683,486	(52,677)	138,922	86,245	313,323	456,408	769,731	313,322	422,601	735,923
Purchased Professional/Educational Services		90,245	90,245	-	48,263	48,263		138,508	138,508		126,385	126,385
Purchase Technical Services	39,130	10,000	49,130	(38,800)	(10,000)	(48,800)	330		330			
Other Purchased Services		364,049	364,049	-	131,437	131,437		495,486	495,486		446,857	446,857
General Supplies		1,102,272	1,102,272	2,350	147,323	149,673	2,350	1,249,595	1,251,945	2,306	1,172,064	1,174,370
Textbooks		193,514	193,514	-	(656)	(656)		192,858	192,858		161,540	161,540
Miscellaneous Expenditures	2,000	77,004	79,004	7,500	18,737	26,237	9,500	95,741	105,241	9,107	81,365	90,472
Total Regular Programs	1,548,583	33,711,566	35,260,149	484,227	(277,739)	206,488	2,032,810	33,433,827	35,466,637	2,029,303	32,680,659	34,709,962

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 1,885,880	\$ 1,885,880	-	\$ (211,504)	\$ (211,504)	\$ 1,674,376	\$ 1,674,376	\$ 1,561,375	\$ 1,561,375	\$ 1,561,375	\$ 1,561,375	\$ 1,561,375
Other Salaries for Instruction	426,702	426,702	-	137,315	137,315	564,017	564,017	509,952	509,952	509,952	509,952	509,952
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	7,500	7,500	-	(2,784)	(2,784)	4,716	4,716	4,716	4,716	4,716	4,716	4,716
Textbooks	1,000	1,000	-	(707)	(707)	293	293	293	293	293	293	293
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Learning and/or Language Disabilities	-	2,321,082	2,321,082	-	(77,680)	(77,680)	2,243,402	2,243,402	-	2,076,336	2,076,336	2,076,336
Auditory Impairments												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities												
Salaries of Teachers	528,788	528,788	-	7,174	7,174	535,962	535,962	535,755	535,755	535,755	535,755	535,755
Other Salaries for Instruction	225,526	225,526	-	(61,782)	(61,782)	163,744	163,744	158,565	158,565	158,565	158,565	158,565
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	4,000	4,000	-	1,759	1,759	5,759	5,759	-	-	-	-	-
Textbooks	4,000	4,000	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total	-	762,314	762,314	-	(52,849)	(52,849)	709,465	709,465	-	698,320	698,320	698,320
Multiple Disabilities												
Salaries of Teachers	303,774	303,774	-	570,618	570,618	874,392	874,392	849,051	849,051	849,051	849,051	849,051
Other Salaries for Instruction	362,140	362,140	-	125,928	125,928	488,068	488,068	420,025	420,025	420,025	420,025	420,025
Purchasing Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	-	665,914	665,914	-	696,546	696,546	1,362,460	1,362,460	-	1,269,076	1,269,076	1,269,076
Resource Room/Resource Center												
Salaries of Teachers	2,929,678	2,929,678	-	(136,515)	(136,515)	2,793,163	2,793,163	2,755,704	2,755,704	2,755,704	2,755,704	2,755,704
Other Salaries for Instruction	372,477	372,477	-	72,795	72,795	445,272	445,272	379,249	379,249	379,249	379,249	379,249
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	11,000	11,000	-	(8,500)	(8,500)	2,500	2,500	-	-	-	-	-
Textbooks	1,000	1,000	-	-	-	1,000	1,000	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	-	3,314,155	3,314,155	-	(72,220)	(72,220)	3,241,935	3,241,935	-	3,134,953	3,134,953	3,134,953

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Visually Impaired												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time												
Salaries of Teachers	\$ 242,134	\$ 171,411	\$ 413,545	\$ 230,278	\$ (107,910)	\$ 122,368	\$ 472,412	\$ 63,501	\$ 535,913	\$ 472,412	\$ 14,284	\$ 486,696
Other Salaries for Instruction	-	56,283	56,283	283,436	581	284,017	283,436	56,864	340,300	283,435	32,759	316,194
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	242,134	227,694	469,828	513,714	(107,329)	406,385	755,848	120,365	876,213	755,847	47,043	802,890
Autism												
Salaries of Teachers	-	122,901	122,901	-	(122,901)	(122,901)	-	-	-	-	-	-
Other Salaries for Instruction	-	61,634	61,634	-	(61,634)	(61,634)	-	-	-	-	-	-
Total Autism	-	184,535	184,535	-	(184,535)	(184,535)	-	-	-	-	-	-
Total Special Education	242,134	7,475,694	7,717,828	513,714	201,933	715,647	755,848	7,677,627	8,433,475	755,847	7,225,728	7,981,575
Basic Skills/Remedial												
Purchased Professional/Educational Services	-	-	-	1,900	-	1,900	1,900	-	1,900	1,668	-	1,668
Total Basic Skills/Remedial	-	-	-	1,900	-	1,900	1,900	-	1,900	1,668	-	1,668
Bilingual Education												
Salaries of Teachers	-	7,712,528	7,712,528	-	53,101	53,101	-	7,765,629	7,765,629	-	7,696,901	7,696,901
Other Salaries for Instruction	25,000	157,910	182,910	(6,735)	109,511	102,776	18,265	267,421	285,686	16,937	235,279	252,216
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	4,000	4,000	-	(2,000)	(2,000)	-	2,000	2,000	-	2,000	2,000
General Supplies	-	32,000	32,000	-	(19,855)	(19,855)	-	12,145	12,145	-	3,435	3,435
Textbooks	-	25,000	25,000	-	-	-	-	25,000	25,000	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	25,000	7,931,438	7,956,438	(6,735)	140,757	134,022	18,265	8,072,195	8,090,460	16,937	7,937,615	7,954,552
School Sponsored Co-Curricular Activities												
Salaries	81,300	-	81,300	(58,001)	-	(58,001)	23,299	-	23,299	22,788	-	22,788
Other Purchased Services	-	12,099	12,099	-	(7,000)	(7,000)	-	5,099	5,099	-	1,116	1,116
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	81,300	12,099	93,399	(58,001)	(7,000)	(65,001)	23,299	5,099	28,398	22,788	1,116	23,904
School Sponsored Athletics												
Salaries	631,046	-	631,046	71,555	-	71,555	702,601	-	702,601	702,601	-	702,601
Purchased Services	82,000	11,000	93,000	(1,434)	-	(1,434)	80,566	11,000	91,566	75,918	-	75,918
Supplies and Materials	173,700	5,000	178,700	(15,000)	(5,000)	(20,000)	158,700	-	158,700	152,554	-	152,554
Other Objects	9,170	-	9,170	(5,000)	-	(5,000)	4,170	-	4,170	50	-	50
Total School Sponsored Athletics	895,916	16,000	911,916	50,121	(5,000)	45,121	946,037	11,000	957,037	931,123	-	931,123
Other Instructional Programs - Instruction												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs	-	-	-	-	-	-	-	-	-	-	-	-

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	\$ 3,000	\$ 3,000	-	-	-	-	\$ 3,000	\$ 3,000	-	-	-
Total Before/After School Program	-	3,000	3,000	-	-	-	-	3,000	3,000	-	-	-
Total Instruction	\$ 2,792,933	49,149,797	51,942,730	\$ 985,226	\$ 52,951	\$ 1,038,177	\$ 3,778,159	49,202,748	52,980,907	\$ 3,757,666	\$ 47,845,118	\$ 51,602,784
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Regular	-	-	-	189,760	-	189,760	189,760	189,760	189,760	189,397	-	189,397
Tuition to Other LEAS within the State-Special	5,485,000	5,485,000	62,200	62,200	62,200	5,547,200	5,547,200	5,537,647	5,537,647	5,537,647	-	5,537,647
Tuition to County Voc. School District-Regular	678,530	678,530	9,558	9,558	9,558	688,088	688,088	687,900	687,900	687,900	-	687,900
Tuition to County Voc. School District-Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	81,430	81,430	209,584	209,584	209,584	291,014	291,014	286,990	286,990	286,990	-	286,990
Tuition to Priv. Sch. For the Disabled w/ State	5,515,000	5,515,000	(698,696)	(698,696)	(698,696)	4,816,304	4,816,304	4,758,688	4,758,688	4,758,688	-	4,758,688
Tuition to Private Sch. Disabled & Other LEAS-Spl, O/S, State	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - State Facilities	270,105	270,105	(60,304)	(60,304)	(60,304)	209,801	209,801	209,760	209,760	209,760	-	209,760
Tuition - Other	76,331	76,331	(46,450)	(46,450)	(46,450)	29,881	29,881	29,704	29,704	29,704	-	29,704
Total Undistributed Expenditures - Instruction	12,106,396	12,106,396	(334,348)	(334,348)	(334,348)	11,772,048	11,772,048	11,700,086	11,700,086	11,700,086	-	11,700,086
Attendance and Social Work												
Salaries	148,019	148,019	789	789	789	148,808	148,808	148,808	148,808	148,808	-	148,808
Salaries of Family Support Teams	130,239	692,062	822,301	(43,164)	162,497	119,333	87,075	854,559	941,634	84,567	844,031	928,598
Salaries of Family Liaisons/Comm Parent Inv Spec	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Community School Coordinators	251,672	251,672	131,544	131,544	131,544	383,216	383,216	383,038	383,038	383,038	-	383,038
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	2,700	2,700	17,000	(143)	16,857	17,000	2,557	19,557	16,230	1,706	17,936	17,936
Other Objects	-	5,000	5,000	(2,350)	(2,350)	-	2,650	2,650	-	1,500	1,500	1,500
Total Attendance and Social Work	529,930	699,762	1,229,692	106,169	160,004	266,173	636,099	859,766	1,495,865	632,643	847,237	1,479,880
Health Services												
Salaries	1,126,301	1,126,301	-	176,868	176,868	1,303,169	1,303,169	1,237,892	1,237,892	1,237,892	-	1,237,892
Salaries of Social Service Coordinators	1,193,428	1,193,428	-	31,797	31,797	1,225,225	1,225,225	1,217,134	1,217,134	1,217,134	-	1,217,134
Purchased Professional & Technical Services	123,396	240	123,636	164,923	110	165,033	288,319	350	288,669	286,807	279	287,086
Other Purchased Services	1,050	1,050	(675)	(675)	(675)	375	375	375	375	-	-	375
Supplies and Materials	75,835	3,545	79,380	(71,023)	(1,681)	(72,704)	4,812	1,864	6,676	4,812	819	5,631
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Services	200,281	2,323,514	2,523,795	93,225	207,094	300,319	293,506	2,530,608	2,824,114	291,619	2,456,124	2,747,743
Other Support Services Students - Related Services												
Salaries	393,350	393,350	(62,761)	(62,761)	(62,761)	330,589	330,589	329,120	329,120	329,120	-	329,120
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	700	700	700	700	700	700	700	510	510	510
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Stds.-Rel Services	393,350	393,350	(62,061)	(62,061)	(62,061)	331,289	331,289	329,630	329,630	329,630	-	329,630

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 126,455	\$ 1,101,899	\$ 1,228,354	\$ 17,268	\$ 117,746	\$ 135,014	\$ 143,723	\$ 1,219,645	\$ 1,363,368	\$ 143,723	\$ 1,151,695	\$ 1,295,418
Salaries of Secretarial and Clerical		121,280	121,280	188,482	24,933	213,415	188,482	146,213	334,695	188,480	146,212	334,692
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	14,500	14,500	-	14,500	14,500	-	14,500	14,500
Other Purchased Professional and Tech. Svc.	85,932	-	85,932	(9,539)	-	(9,539)	76,393	-	76,393	76,393	-	76,393
Other Purchased Services	-	2,000	2,000	-	-	-	-	2,000	2,000	-	705	705
Supplies and Materials	-	4,300	4,300	-	(1,876)	(1,876)	-	2,424	2,424	-	652	652
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Guidance	212,387	1,229,479	1,441,866	196,211	155,303	351,514	408,598	1,384,782	1,793,380	408,596	1,213,764	1,722,360
Child Study Teams												
Salaries of Other Professional Staff	2,176,676	-	2,176,676	(41,311)	-	(41,311)	2,135,365	-	2,135,365	2,134,022	-	2,134,022
Salaries of Secretarial and Clerical Assistants	234,616	-	234,616	5,845	-	5,845	240,461	-	240,461	240,461	-	240,461
Other Purchased Prof. and Tech. Services	1,064,737	-	1,064,737	696,343	-	696,343	1,761,080	-	1,761,080	1,758,258	-	1,758,258
Miscellaneous Purchased Services	7,000	-	7,000	(500)	-	(500)	6,500	-	6,500	5,198	-	5,198
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	500	-	500	-	-	-	500	-	500	-	-	-
Total Child Study Teams	3,483,529	-	3,483,529	660,377	-	660,377	4,143,906	-	4,143,906	4,137,939	-	4,137,939
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	1,090,034	54,109	1,144,143	104,871	3,552	108,423	1,194,905	57,661	1,252,566	1,193,297	56,910	1,250,207
Salaries of Secretarial & Clerical Assist.	517,259	-	517,259	(182,302)	-	(182,302)	334,957	-	334,957	334,957	-	334,957
Salaries of Facilitators, Math, Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	-	27,516	27,516	3,400	(7,921)	(4,521)	3,400	19,595	22,995	3,361	14,163	17,524
Other Purchased Prof. & Tech. Services	-	10,000	10,000	-	(7,577)	(7,577)	-	2,423	2,423	-	2,393	2,393
Other Purchased Services	62,711	-	62,711	(29,186)	-	(29,186)	33,525	-	33,525	30,368	-	30,368
Supplies and Materials	54,310	2,300	56,610	(34,612)	(500)	(35,112)	19,698	1,800	21,498	18,763	622	19,385
Other Objects	13,694	250	13,944	(7,500)	-	(7,500)	6,194	250	6,444	4,870	-	4,870
Total Improvement of Instruction Services	1,738,008	94,175	1,832,183	(145,329)	(12,446)	(157,775)	1,592,679	81,729	1,674,408	1,585,616	74,088	1,659,704
Educational Media/School Library												
Salaries	-	846,610	846,610	-	(183,982)	(183,982)	-	662,628	662,628	-	500,475	500,475
Salaries of Technology Coordinators	-	97,355	97,355	-	-	-	-	97,355	97,355	-	96,761	96,761
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	21,670	21,670	-	(17,236)	(17,236)	-	4,434	4,434	-	4,102	4,102
Other Purchased Services	-	2,500	2,500	-	(129)	(129)	-	2,371	2,371	-	371	371
Supplies and Materials	-	26,000	26,000	-	(1,000)	(1,000)	-	25,000	25,000	-	22,122	22,122
Other Objects	-	500	500	-	(500)	(500)	-	-	-	-	-	-
Total Educational Media/School Library	-	994,635	994,635	-	(202,847)	(202,847)	-	791,788	791,788	-	623,831	623,831
Instructional Staff Training Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	87,000	-	87,000	(68,817)	-	(68,817)	18,183	-	18,183	14,227	-	14,227
Purchased Professional - Educational Services	145,063	-	145,063	(107,664)	-	(107,664)	37,399	-	37,399	36,931	-	36,931
Other Purchased Professional and Technical Services	-	10,000	10,000	-	(4,536)	(4,536)	-	5,464	5,464	-	5,274	5,274
Other Purchased Services	-	18,800	18,800	-	26,125	26,125	-	44,925	44,925	-	40,630	40,630
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	232,063	28,800	260,863	(176,481)	21,589	(154,892)	55,582	50,389	105,971	51,158	45,904	97,062

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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												
Legal Services	\$ 192,500		\$ 192,500	\$ 216,809		\$ 216,809	\$ 409,309		\$ 409,309	\$ 284,214		\$ 284,214
Salaries	441,046		441,046	(20,784)		(20,784)	420,262		420,262	419,651		419,651
Audit Fees	75,000		75,000	83,000		83,000	158,000		158,000	77,161		77,161
Other Purchased Professional Services	39		39	-		-	39		39	-		-
Purchased Technical Services	10,000		10,000	(9,400)		(9,400)	600		600	-		-
Communications/Telephone	975,114		975,114	(124,118)		(124,118)	850,996		850,996	844,765		844,765
BOE Other Purchased Services	35,000		35,000	(2,907)		(2,907)	32,093		32,093	30,718		30,718
Miscellaneous Purchased Services	193,178		193,178	(1,032)		(1,032)	192,146		192,146	184,182		184,182
General Supplies	72,317		72,317	(7,850)		(7,850)	64,467		64,467	62,093		62,093
Judgements Against the School District	7,500		7,500	292,500		292,500	300,000		300,000	-		-
Miscellaneous Expenditures	64,170		64,170	3,856		3,856	68,026		68,026	56,845		56,845
BOE Membership Dues and Fees	-		-	-		-	-		-	-		-
Total Support Services - General Administration	2,065,864	-	2,065,864	430,074	-	430,074	2,495,938	-	2,495,938	1,959,629	-	1,959,629
Support Services School Administration												
Salaries of Principals/Asst. Principals	137,169	\$ 3,451,151	3,588,320	2,496	\$ 251,839	254,335	139,665	\$ 3,702,990	3,842,655	139,665	\$ 3,546,709	3,686,374
Salaries of Sec's and Clerical Assistants	147,299	1,072,411	1,219,710	105,478	(69,600)	35,878	252,777	1,002,811	1,255,588	252,776	941,015	1,193,791
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased professional and Technical Services	-	10,100	10,100	-	(2,478)	(2,478)	-	7,622	7,622	-	5,344	5,344
Other Purchased Services	14,796	41,645	56,441	(13,403)	12,795	(608)	1,393	54,440	55,833	425	30,660	31,085
Supplies and Materials	24,771	78,476	103,247	132,142	4,120	136,262	156,913	82,596	239,509	153,284	74,896	228,180
Other Objects	1,500	17,000	18,500	-	649	649	1,500	17,649	19,149	528	16,313	16,841
Total Support Services School Administration	325,535	4,670,783	4,996,318	226,713	197,325	424,038	552,248	4,868,108	5,420,356	546,678	4,614,937	5,161,615
Central Services												
Salaries	2,046,841		2,046,841	(122,863)		(122,863)	1,923,978		1,923,978	1,920,858		1,920,858
Purchased Technical Services	86,243		86,243	12,000		12,000	98,243		98,243	90,951		90,951
Miscellaneous Purchased Services	76,050		76,050	12,300		12,300	88,350		88,350	78,333		78,333
Supplies and Materials	33,466		33,466	-		-	33,466		33,466	31,376		31,376
Miscellaneous Expenditures	6,318		6,318	-		-	6,318		6,318	6,229		6,229
Total Central Services	2,248,918	-	2,248,918	(98,563)	-	(98,563)	2,150,355	-	2,150,355	2,127,747	-	2,127,747
Admin. Info. Technology												
Salaries	1,129,570		1,129,570	99,256		99,256	1,228,826		1,228,826	1,208,815		1,208,815
Purchased Technical Services	150,000		150,000	(9,050)		(9,050)	140,950		140,950	139,814		139,814
Other Purchased Services	498,144		498,144	69,501		69,501	567,645		567,645	565,004		565,004
Supplies and Materials	78,042		78,042	9,350		9,350	87,392		87,392	83,720		83,720
Total Admin. Info. Technology	1,855,756	-	1,855,756	169,057	-	169,057	2,024,813	-	2,024,813	1,997,353	-	1,997,353
Required Maintenance for School Facilities												
Salaries	872,277		872,277	(52,305)		(52,305)	819,972		819,972	819,970		819,970
Cleaning, Repair and Maintenance Service	1,555,815		1,555,815	(42,805)		(42,805)	1,513,010		1,513,010	1,462,569		1,462,569
Supplies and Materials	367,600		367,600	28,720		28,720	396,320		396,320	369,708		369,708
Total Required Maintenance for School Facilities	2,795,692	-	2,795,692	(66,390)	-	(66,390)	2,729,302	-	2,729,302	2,652,247	-	2,652,247

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PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 5,978,891	-	\$ 5,978,891	\$ 150,465	-	\$ 150,465	\$ 6,129,356	-	\$ 6,129,356	\$ 6,128,417	-	\$ 6,128,417
Salaries of Non-Instructional Aides	207,493		207,493	(196,985)		(196,985)	10,508		10,508			-
Purchased Professional and Technical Services	332,898		332,898	(78,282)		(78,282)	254,616		254,616	222,985		222,985
Cleaning, Repair and Maintenance	864,691		864,691	158,927		158,927	1,023,618		1,023,618	902,489		902,489
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500		6,500	-		-	6,500		6,500	5,564		5,564
Other Purchased Property Services	334,620		334,620	63,000		63,000	397,620		397,620	379,147		379,147
Insurance	936,000		936,000	-		-	936,000		936,000	935,999		935,999
Miscellaneous Purchased Services	1,000		1,000	-		-	1,000		1,000	125		125
General Supplies	518,685		518,685	33,000		33,000	551,685		551,685	501,384		501,384
Energy (Natural Gas)	730,302		730,302	(64,050)		(64,050)	666,252		666,252	602,858		602,858
Energy (Electricity)	1,565,000		1,565,000	(194,000)		(194,000)	1,371,000		1,371,000	1,368,042		1,368,042
Energy (Gasoline)	4,120		4,120	-		-	4,120		4,120	-		-
Other Objects	13,536		13,536	-		-	13,536		13,536	12,357		12,357
Total Custodial Services	11,493,736	-	11,493,736	(127,925)	-	(127,925)	11,365,811	-	11,365,811	11,059,367	-	11,059,367
Care and Upkeep of Grounds												
Salaries	314,121		314,121	(3,271)		(3,271)	310,850		310,850	310,849		310,849
Total Care and Upkeep of Grounds	314,121	-	314,121	(3,271)	-	(3,271)	310,850	-	310,850	310,849	-	310,849
Security												
Salaries	2,162,519		2,162,519	(82,125)		(82,125)	2,080,394		2,080,394	2,069,456		2,069,456
Purchased Professional and Technical Services	56,210		56,210	(10,000)		(10,000)	46,210		46,210	7,528		7,528
Clean, Repair and Maintenance Svc.	50,000		50,000	(23,781)		(23,781)	26,219		26,219	2,745		2,745
General Supplies	8,100	\$ 1,000	9,100	(5,083)	\$ (1,000)	(6,083)	3,017		3,017	-		-
Total Security	2,276,829	1,000	2,277,829	(120,989)	(1,000)	(121,989)	2,155,840	-	2,155,840	2,079,729	-	2,079,729
Student Transportation Services												
Salaries of Non-Instructional Aides	-		-	-		-	-		-	-		-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,520,800		1,520,800	(53,923)		(53,923)	1,466,877		1,466,877	1,466,872		1,466,872
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	611,025		611,025	(102,490)		(102,490)	508,535		508,535	507,040		507,040
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	45,208		45,208
Cleaning Repair & Maint. Services	275,603		275,603	33,500		33,500	309,103		309,103	292,924		292,924
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000		160,000	105,000		105,000	265,000		265,000	257,891		257,891
Contracted Services (Bet. Home and Sch.)-Vendors	59,088		59,088	(20,000)		(20,000)	39,088		39,088	37,200		37,200
Contracted Services (Other Than Between Home and School) - Vendors	205,864	113,559	319,423	(73,532)	(48,805)	(122,337)	132,332	\$ 64,754	197,086	132,287	\$ 40,780	173,067
Contracted Services (Sp. Ed. Students)-Vendors	651,000		651,000	(123,746)		(123,746)	527,254		527,254	527,254		527,254
Contracted Serv.(Reg. Students)-ESCs & CTSA	256,596		256,596	(240,767)		(240,767)	15,829		15,829	15,829		15,829
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	785,000		785,000	481,240		481,240	1,266,240		1,266,240	1,260,274		1,260,274
Miscellaneous Purchased Services-Transportation	6,041		6,041	-		-	6,041		6,041	1,121		1,121
Supplies and Materials	-		-	-		-	-		-	-		-
Transportation Supplies	191,577		191,577	47,710		47,710	239,287		239,287	229,756		229,756
Other Objects	7,314		7,314	-		-	7,314		7,314	5,146		5,146
Total Student Transportation Services	4,776,828	113,559	4,890,387	52,992	(48,805)	4,187	4,829,820	64,754	4,894,574	4,778,802	40,780	4,819,582
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, 2018

	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	\$ 1,343,533	\$ 975,597	\$ 2,319,130	\$ 252,618	\$ (225,282)	\$ 27,336	\$ 1,596,151	\$ 750,315	\$ 2,346,466	\$ 1,596,150	\$ 599,544	\$ 2,195,694
Other Retirement Contributions - PERS	2,093,117		2,093,117	134,737		134,737	2,227,854		2,227,854	2,227,854		2,227,854
Other Retirement Contributions - Regular	53,000		53,000	34,145		34,145	87,145		87,145	87,145		87,145
Unemployment Compensation	280,988		280,988	300,623		300,623	581,611		581,611	580,988		580,988
Workers Compensation	1,035,500		1,035,500	929,097		929,097	1,964,597		1,964,597	2,073,302		2,073,302
Health Benefits	4,082,768	14,779,928	18,862,696	192,096	(633,976)	(441,880)	4,274,864	14,145,952	18,420,816	4,229,521	13,880,995	18,110,516
Tuition Reimbursement	175,000		175,000	94,692		94,692	269,692		269,692	269,603		269,603
Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Total Unallocated Benefits	9,063,906	15,755,525	24,819,431	1,938,008	(859,258)	1,078,750	11,001,914	14,896,267	25,898,181	11,064,563	14,480,539	25,545,102
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										195,612		195,612
On-behalf TPAF Pension System Payments - LTDI (Non-Budget)										15,403		15,403
On-behalf TPAF Pension System Payments (Non-Budget)										8,060,668		8,060,668
On-behalf TPAF Post-Retirement Medical (Non-Budget)										5,332,556		5,332,556
On-behalf TPAF Social Security Payments (Non-Budget)										4,084,088		4,084,088
Total Undistributed Expenditures	56,113,129	25,911,232	82,024,361	2,737,469	(383,041)	2,354,428	58,850,598	25,528,191	84,378,789	75,402,578	24,497,204	99,899,782
Total Current Expenditures	58,906,062	75,061,029	133,967,091	3,722,695	(330,090)	3,392,605	62,628,757	74,730,939	137,359,696	79,160,244	72,342,322	151,502,566
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten			-			-			-			-
Grades 1-5	44,202		44,202		35,835	35,835	80,037		80,037	80,037		80,037
Grades 6-8	15,000		15,000		76,720	76,720	91,720		91,720	62,449		62,449
Grades 9-12	5,000		5,000		85,275	85,275	90,275		90,275	86,872		86,872
Undistributed Expenditures												
Bilingual												
Undistributed - Instruction	21,000		21,000	(2,632)		(2,632)	18,368		18,368	11,905		11,905
Learning and/or Language Disabilities												
Support Serv. - Students - Special												
Support Serv. - Instructional Staff												
General Administration												
Custodial Services	20,000		20,000	(6,842)		(6,842)	13,158		13,158	13,158		13,158
Central Services												
Undist. Expend. - Instruction												
Undist. Expend. - Instructional Staff												
Undist. Expend. - School Administration				15,500		15,500	15,500		15,500	15,468		15,468
Security												
School Buses - Regular				143,021		143,021	143,021		143,021	143,021		143,021
Undist. Expend. - Admin Info Tech.				10,839		10,839	10,839		10,839	8,239		8,239
Total Equipment	41,000	64,202	105,202	159,886	197,830	357,716	200,886	262,032	462,918	191,791	229,358	421,149
Facilities Acquisition and Construction Services												
Architectural/Engineering Services				503,691		503,691	503,691		503,691	406,140		406,140
Construction Services	7,000,000		7,000,000	209,911		209,911	7,209,911		7,209,911	1,864,687		1,864,687
Lease Purchase Agreement - Principal												
Total Facilities Acquis. and Const. Services	7,000,000	-	7,000,000	713,602	-	713,602	7,713,602	-	7,713,602	2,270,827	-	2,270,827
Total Capital Outlay	7,041,000	64,202	7,105,202	873,488	197,830	1,071,318	7,914,488	262,032	8,176,520	2,462,618	229,358	2,691,976

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	-	-	-	\$ 2,962	\$ 6,072	\$ 9,034	\$ 2,962	\$ 6,072	\$ 9,034	\$ 2,961	\$ 6,021	\$ 8,982
Summer School - Support Services	-	-	-	39,005	-	39,005	39,005	-	39,005	38,674	-	38,674
Total Special Schools	-	-	-	41,967	6,072	48,039	41,967	6,072	48,039	41,635	6,021	47,656
Other Alternative Ed Program - Instruction												
Salaries of Teachers		\$ 58,000	\$ 58,000	-	16,166	16,166		74,166	74,166		47,158	47,158
Other Salaries of Instruction		31,000	31,000		20,350	20,350		51,350	51,350		20,170	20,170
Total Other Alternative Ed Program - Instruction		89,000	89,000		36,516	36,516		125,516	125,516		67,328	67,328
Transfer to Charter Schools	\$ 22,534,382	-	22,534,382	(627,871)	-	(627,871)	21,906,511	-	21,906,511	21,905,749	-	21,905,749
Local Contribution- Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	88,481,444	75,214,231	163,695,675	4,010,279	(89,672)	3,920,607	92,491,723	75,124,559	167,616,282	103,570,246	72,645,029	176,215,275
Excess (Deficiency) of Revenues												
Over/(Under) Expenditures	61,976,164	(75,214,231)	(13,238,067)	(1,797,930)	89,672	(1,708,258)	60,178,234	(75,124,559)	(14,946,325)	68,624,180	(72,645,029)	(4,020,849)
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		73,964,231	73,964,231	-	(89,840)	(89,840)		73,874,391	73,874,391		71,447,457	71,447,457
Transfer In - WSR Special Revenue Fund		1,250,000	1,250,000	-	168	168		1,250,168	1,250,168		1,197,572	1,197,572
Transfer Out		-	-		-	-		-	-	(101,325)	-	(101,325)
Transfer Out - Special Revenue Fund-Preschool Program	(1,141,686)	-	(1,141,686)	-	-	-	(1,141,686)	-	(1,141,686)	(1,141,686)	-	(1,141,686)
Transfer Out - Contribution to School Based Budgets	(73,964,231)	-	(73,964,231)	89,840	-	89,840	(73,874,391)	-	(73,874,391)	(71,447,457)	-	(71,447,457)
Total Other Financing Sources (Uses)	(75,105,917)	75,214,231	108,314	89,840	(89,672)	168	(75,016,077)	75,124,559	108,482	(72,690,468)	72,645,029	(45,439)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(13,129,753)	-	(13,129,753)	(1,708,090)	-	(1,708,090)	(14,837,843)	-	(14,837,843)	(4,066,288)	-	(4,066,288)
Fund Balance, Beginning of Year	22,857,450	-	22,857,450	-	-	-	22,857,450	-	22,857,450	22,857,450	-	22,857,450
Fund Balance, End of Year	\$ 9,727,697	\$ -	\$ 9,727,697	\$ (1,708,090)	\$ -	\$ (1,708,090)	\$ 8,019,607	\$ -	\$ 8,019,607	\$ 18,791,162	\$ -	\$ 18,791,162

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**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 20,436,580	\$ 1,188,083	\$ 21,624,663	\$ 20,600,841	\$ (1,023,822)
Federal	4,084,804	4,550,903	8,635,707	6,845,079	(1,790,628)
Local Sources					
Miscellaneous	-	94,527	94,527	60,655	(33,872)
Total Revenues	<u>24,521,384</u>	<u>5,833,513</u>	<u>30,354,897</u>	<u>27,506,575</u>	<u>(2,848,322)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	1,258,217	(242,520)	1,015,697	707,556	308,141
Other Salaries for Instruction	32,675	94,509	127,184	122,040	5,144
Other Salaries		104,363	104,363	97,771	6,592
Purchased Professional/Educational Services		145,350	145,350	52,463	92,887
Tuition	1,655,849	194,586	1,850,435	1,736,294	114,141
Other Purchased Services		94,363	94,363	61,090	33,273
General Supplies	1,500	1,101,930	1,103,430	869,524	233,906
Textbooks	14,001	1,830	15,831	15,426	405
Other Objects	-	40,867	40,867	30,114	10,753
Total Instruction	<u>2,962,242</u>	<u>1,535,278</u>	<u>4,497,520</u>	<u>3,718,653</u>	<u>778,867</u>
Support Services					
Salaries of Teachers		206,398	206,398	145,218	61,180
Salaries of Supervisors of Instruction	149,665	-	149,665	148,875	790
Salaries of Principals/Asst Principals/Directors	145,200	-	145,200	144,462	738
Salaries of Other Professional Staff	869,702	1,206,212	2,075,914	2,036,152	39,762
Salaries of Secretarial and Clerical Asst.	274,708	73,108	347,816	341,892	5,924
Other Salaries	116,389	638,059	754,448	667,173	87,275
Salaries of Community Parent Involvement Spec.	96,975	-	96,975	92,350	4,625
Salaries of Master Teachers	485,053	-	485,053	444,373	40,680
Personal Services - Employee Benefits	624,187	412,642	1,036,829	898,190	138,639
Other Purchased Professional/Educational Services		567,494	567,494	132,021	435,473
Purchased Professional/Educational Services	18,274,498	64,095	18,338,593	17,857,484	481,109
Purchased Professional & Technical Services	101,751	32,639	134,390	49,995	84,395
Other Purchased Professional Services	26,000	79,378	105,378	43,091	62,287
Rentals	72,000	151,470	223,470	60,000	163,470
Travel	15,000	14,805	29,805	17,793	12,012
Other Purchased Services	15,000	90,378	105,378	73,502	31,876
Supplies and Materials	184,700	560,484	745,184	490,306	254,878
Other Objects	-	52,766	52,766	14,776	37,990
Total Support Services	<u>21,450,828</u>	<u>4,149,928</u>	<u>25,600,756</u>	<u>23,657,653</u>	<u>1,943,103</u>
Facilities Acquisition and Construction					
Instructional Equipment		148,307	148,307	74,383	73,924
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acq. & Construction	<u>-</u>	<u>148,307</u>	<u>148,307</u>	<u>74,383</u>	<u>73,924</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>24,413,070</u>	<u>5,833,513</u>	<u>30,246,583</u>	<u>27,450,689</u>	<u>2,795,894</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>108,314</u>	<u>-</u>	<u>108,314</u>	<u>55,886</u>	<u>(52,428)</u>
Other Financing Sources (Uses)					
Transfer from General Fund	1,141,686	-	1,141,686	1,141,686	-
Transfer Out - Contribution to School-Based Budgets	(1,250,000)	-	(1,250,000)	(1,197,572)	52,428
Total Other Financing Sources (Uses)	<u>(108,314)</u>	<u>-</u>	<u>(108,314)</u>	<u>(55,886)</u>	<u>52,428</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, 2018**

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.

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 172,194,426	\$ 27,506,575
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2016-2017)	14,044,240	
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2017-2018)	(14,021,186)	
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2018		(33,217)
Encumbrances, June 30, 2017	<u>-</u>	<u>34,029</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 172,217,480</u>	<u>\$ 27,507,387</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 176,215,275	\$ 27,450,689
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for financial reporting purposes.		
Encumbrances, June 30, 2018		(33,217)
Encumbrances, June 30, 2017	<u>-</u>	<u>34,029</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 176,215,275</u>	<u>\$ 27,451,501</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION INFORMATION
AND
POST-EMPLOYMENT BENEFITS INFORMATION

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Five Fiscal Years *

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.23857%	0.22436%	0.22429%	0.22473%	0.22640%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 55,535,326</u>	<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>\$ 16,271,886</u>	<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	341%	399%	330%	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	48.10%	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 Five Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 2,210,098	\$ 1,993,175	\$ 1,928,258	\$ 1,854,834	\$ 2,668,938
Contributions in Relation to the Contractually Required Contributions	<u>2,210,098</u>	<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>	<u>\$ -</u>
District's Covered- Employee Payroll	<u>\$ 16,271,886</u>	<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	13.58%	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 Five Fiscal Years ***

	<u>2018</u>	<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%	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>343,872,324</u>	<u>405,715,468</u>	<u>328,323,721</u>	<u>263,084,033</u>	<u>244,193,446</u>
Total	<u>\$ 343,872,324</u>	<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>\$ 55,823,596</u>	<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%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	25.41%	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.

**PLAINFIELD 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, 2018**

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.

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF
TOTAL OPEB LIABILITY**

POSTEMPLOYMENT HEALTH BENEFIT PLAN

Last Fiscal Year*

	2018
Total OPEB Liability	
Service Cost	\$ 11,104,541
Interest on the Total OPEB Liability	7,498,781
Changes of Assumptions	(31,452,939)
Gross Benefit Payments	(4,422,380)
Contribution from the Member	<u>162,843</u>
Net Change in Total OPEB Liability	(17,109,154)
Total OPEB Liability - Beginning	<u>255,182,545</u>
Total OPEB Liability - Ending	<u>\$ 238,073,391</u>
District's Proportionate Share	\$0
State's Proportionate Share	<u>\$ 238,073,391</u>
Total OPEB Liability - Ending	<u>\$ 238,073,391</u>
Covered-Employee Payroll	\$ 72,095,482
Total OPEB Liability as a Percentage of	
Covered-Employee Payroll:	330.22%

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

*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. 75. 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 CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF THE OPEB LIABILITY
AND SCHEDULE OF DISTRICT PROPORTIONATE SHARE OF THE OPEB LIABILITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Changes in Benefit Terms:

None.

Changes of Assumptions

Assumptions used in calculating the OPEB liability are presented in Note 5E.

SCHOOL LEVEL SCHEDULES
(General Fund)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2018**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 5,689,271	\$ 294,290	\$ 5,983,561
Due from Other Funds	72,334		72,334
Receivables			
Intergovernmental	697,086		697,086
Other	479,555	-	479,555
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 6,938,246</u>	<u>\$ 294,290</u>	<u>\$ 7,232,536</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 876,240	\$ 288,600	\$ 1,164,840
Intergovernmental Accounts Payable	202,202		202,202
Accrued Salaries and Wages	25,129	5,690	30,819
Due to Other Funds			-
Unearned Revenue	-		-
Accrued Liability for Insurance Claims			-
Claims Payable	1,064,699	-	1,064,699
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>2,168,270</u>	<u>294,290</u>	<u>2,462,560</u>
Fund Balances			
Restricted			
Excess Surplus	1,003,513		1,003,513
Excess Surplus - Designated for Subsequent Years' Expenditures	498,499		498,499
Capital Reserve	350,074		350,074
Capital Reserve - Designated for Subsequent Years' Expenditures	6,001,000		6,001,000
Maintenance Reserve	1,041,336		1,041,336
Maintenance Reserve - Designated for Subsequent Years' Expenditures	1,000,000		1,000,000
Committed			
Year End Encumbrances	1,265,925		1,265,925
Assigned			
Year End Encumbrances	680,957		680,957
Designated for Subsequent Years' Expenditures	3,139,724		3,139,724
Unassigned	(10,211,052)	-	(10,211,052)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>4,769,976</u>	<u>-</u>	<u>4,769,976</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 6,938,246</u>	<u>\$ 294,290</u>	<u>\$ 7,232,536</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 73,857,016		\$ 71,430,082	\$ 2,426,934
General Fund Reserve for Encumbrance at June 30, 2017	17,375		17,375	-
	<u>73,874,391</u>		<u>71,447,457</u>	<u>2,426,934</u>
Combined General Fund Contribution	<u>73,874,391</u>	98.34%	<u>71,447,457</u>	<u>2,426,934</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	1,250,168		1,197,572	52,596
	<u>1,250,168</u>	1.66%	<u>1,197,572</u>	<u>52,596</u>
Restricted Federal Resources Total	<u>1,250,168</u>	1.66%	<u>1,197,572</u>	<u>52,596</u>
Totals	<u>\$ 75,124,559</u>	100.00%	<u>\$ 72,645,029</u>	<u>\$ 2,479,530</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Barlow School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,595,174		\$ 3,557,724	\$ 37,450
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>3,595,174</u>		<u>3,557,724</u>	<u>37,450</u>
Combined General Fund Contribution	<u>3,595,174</u>	96.34%	<u>3,557,724</u>	<u>37,450</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	136,555		135,133	1,422
	<u>136,555</u>	3.66%	<u>135,133</u>	<u>1,422</u>
Restricted Federal Resources Total	<u>136,555</u>	3.66%	<u>135,133</u>	<u>1,422</u>
Totals	<u>\$ 3,731,729</u>	<u>100.00%</u>	<u>\$ 3,692,857</u>	<u>\$ 38,872</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 5,799,582		\$ 5,691,797	\$ 107,785
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>5,799,582</u>		<u>5,691,797</u>	<u>107,785</u>
Combined General Fund Contribution	<u>5,799,582</u>	100.00%	<u>5,691,797</u>	<u>107,785</u>
Totals	<u>\$ 5,799,582</u>	<u>100.00%</u>	<u>\$ 5,691,797</u>	<u>\$ 107,785</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Clinton School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,999,567		\$ 3,661,599	\$ 337,968
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>3,999,567</u>		<u>3,661,599</u>	<u>337,968</u>
Combined General Fund Contribution	<u>3,999,567</u>	96.53%	<u>3,661,599</u>	<u>337,968</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	143,830		131,676	12,154
	<u>143,830</u>	3.47%	<u>131,676</u>	<u>12,154</u>
Restricted Federal Resources Total	<u>143,830</u>	<u>3.47%</u>	<u>131,676</u>	<u>12,154</u>
Totals	<u>\$ 4,143,397</u>	<u>100.00%</u>	<u>\$ 3,793,275</u>	<u>\$ 350,122</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 2,728,367		\$ 2,590,502	\$ 137,865
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>2,728,367</u>		<u>2,590,502</u>	<u>137,865</u>
Combined General Fund Contribution	<u>2,728,367</u>	100.00%	<u>2,590,502</u>	<u>137,865</u>
Totals	<u>\$ 2,728,367</u>	<u>100.00%</u>	<u>\$ 2,590,502</u>	<u>\$ 137,865</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Emerson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,674,931		\$ 4,401,233	\$ 273,698
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>4,674,931</u>		<u>4,401,233</u>	<u>273,698</u>
Combined General Fund Contribution	<u>4,674,931</u>	97.07%	<u>4,401,233</u>	<u>273,698</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	141,270		132,999	8,271
	<u>141,270</u>	2.93%	<u>132,999</u>	<u>8,271</u>
Restricted Federal Resources Total	<u>141,270</u>	2.93%	<u>132,999</u>	<u>8,271</u>
Totals	<u>\$ 4,816,201</u>	100.00%	<u>\$ 4,534,232</u>	<u>\$ 281,969</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 4,915,718		\$ 4,791,632	\$ 124,086
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>4,915,718</u>		<u>4,791,632</u>	<u>124,086</u>
Combined General Fund Contribution	<u>4,915,718</u>	96.27%	<u>4,791,632</u>	<u>124,086</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	190,485		185,677	4,808
	<u>190,485</u>	3.73%	<u>185,677</u>	<u>4,808</u>
Restricted Federal Resources Total	<u>190,485</u>	3.73%	<u>185,677</u>	<u>4,808</u>
Totals	<u>\$ 5,106,203</u>	<u>100.00%</u>	<u>\$ 4,977,309</u>	<u>\$ 128,894</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 4,407,861		\$ 4,243,464	\$ 164,397
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>4,407,861</u>		<u>4,243,464</u>	<u>164,397</u>
Combined General Fund Contribution	<u>4,407,861</u>	96.97%	<u>4,243,464</u>	<u>164,397</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	137,569		132,438	5,131
	<u>137,569</u>	3.03%	<u>132,438</u>	<u>5,131</u>
Restricted Federal Resources Total	<u>137,569</u>	3.03%	<u>132,438</u>	<u>5,131</u>
Totals	<u>\$ 4,545,430</u>	100.00%	<u>\$ 4,375,902</u>	<u>\$ 169,528</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 3,258,401		\$ 3,018,674	\$ 239,727
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>3,258,401</u>		<u>3,018,674</u>	<u>239,727</u>
Combined General Fund Contribution	<u>3,258,401</u>	97.34%	<u>3,018,674</u>	<u>239,727</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	89,058		82,506	6,552
	<u>89,058</u>	2.66%	<u>82,506</u>	<u>6,552</u>
Restricted Federal Resources Total	<u>89,058</u>	2.66%	<u>82,506</u>	<u>6,552</u>
Totals	<u>\$ 3,347,459</u>	<u>100.00%</u>	<u>\$ 3,101,180</u>	<u>\$ 246,279</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 5,814,788		\$ 5,607,457	\$ 207,331
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>5,814,788</u>		<u>5,607,457</u>	<u>207,331</u>
Combined General Fund Contribution	<u>5,814,788</u>	96.27%	<u>5,607,457</u>	<u>207,331</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	<u>225,365</u>		<u>217,329</u>	<u>8,036</u>
	<u>225,365</u>	3.73%	<u>217,329</u>	<u>8,036</u>
Restricted Federal Resources Total	<u>225,365</u>	3.73%	<u>217,329</u>	<u>8,036</u>
Totals	<u>\$ 6,040,153</u>	<u>100.00%</u>	<u>\$ 5,824,786</u>	<u>\$ 215,367</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 2,889,798		\$ 2,735,342	\$ 154,456
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>2,889,798</u>		<u>2,735,342</u>	<u>154,456</u>
Combined General Fund Contribution	<u>2,889,798</u>	97.88%	<u>2,735,342</u>	<u>154,456</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	62,730		59,377	3,353
	<u>62,730</u>	2.12%	<u>59,377</u>	<u>3,353</u>
Restricted Federal Resources Total	<u>62,730</u>	2.12%	<u>59,377</u>	<u>3,353</u>
Totals	<u>\$ 2,952,528</u>	<u>100.00%</u>	<u>\$ 2,794,719</u>	<u>\$ 157,809</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Hubbard 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	\$ 4,978,594		\$ 4,862,749	\$ 115,845
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>4,978,594</u>		<u>4,862,749</u>	<u>115,845</u>
 Combined General Fund Contribution	 <u>4,978,594</u>	 97.58%	 <u>4,862,749</u>	 <u>115,845</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	123,306		120,437	2,869
	<u>123,306</u>	2.42%	<u>120,437</u>	<u>2,869</u>
 Restricted Federal Resources Total	 <u>123,306</u>	 2.42%	 <u>120,437</u>	 <u>2,869</u>
 Totals	 <u>\$ 5,101,900</u>	 <u>100.00%</u>	 <u>\$ 4,983,186</u>	 <u>\$ 118,714</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 6,033,631		\$ 5,945,199	\$ 88,432
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>6,033,631</u>		<u>5,945,199</u>	<u>88,432</u>
Combined General Fund Contribution	<u>6,033,631</u>	100.00%	<u>5,945,199</u>	<u>88,432</u>
Totals	<u>\$ 6,033,631</u>	<u>100.00%</u>	<u>\$ 5,945,199</u>	<u>\$ 88,432</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 15,239,369		\$ 15,014,099	\$ 225,270
General Fund Reserve for Encumbrance at June 30, 2017	17,375		17,375	-
	<u>15,256,744</u>		<u>15,031,474</u>	<u>225,270</u>
 Combined General Fund Contribution	 <u>15,256,744</u>	 100.00%	 <u>15,031,474</u>	 <u>225,270</u>
 Totals	 <u>\$ 15,256,744</u>	 <u>100.00%</u>	 <u>\$ 15,031,474</u>	 <u>\$ 225,270</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 1,018,653		\$ 845,485	\$ 173,168
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>1,018,653</u>		<u>845,485</u>	<u>173,168</u>
Combined General Fund Contribution	<u>1,018,653</u>	100.00%	<u>845,485</u>	<u>173,168</u>
Totals	<u>\$ 1,018,653</u>	<u>100.00%</u>	<u>\$ 845,485</u>	<u>\$ 173,168</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 4,502,582		\$ 4,463,126	\$ 39,456
General Fund Reserve for Encumbrance at June 30, 2017	-		-	-
	<u>4,502,582</u>		<u>4,463,126</u>	<u>39,456</u>
Combined General Fund Contribution	<u>4,502,582</u>	100.00%	<u>4,463,126</u>	<u>39,456</u>
Totals	<u>\$ 4,502,582</u>	<u>100.00%</u>	<u>\$ 4,463,126</u>	<u>\$ 39,456</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 2,603,147	\$ (549,508)	\$ 2,053,639	\$ 1,902,987	\$ 150,652
Grades 1 - 5	12,923,814	(20,584)	12,903,230	12,570,316	332,914
Grades 6 - 8	8,467,603	32,770	8,500,373	8,488,152	12,221
Grades 9 - 12	7,562,432	(214,443)	7,347,989	7,308,392	39,597
Total	31,556,996	(751,765)	30,805,231	30,269,847	535,384
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	317,486	138,922	456,408	422,601	33,807
Purchase Professional Educational Services	90,245	48,263	138,508	126,385	12,123
Purchased Technical Services	10,000	(10,000)	-	-	-
Other Purchased Services	364,049	131,437	495,486	446,857	48,629
General Supplies	1,102,272	147,323	1,249,595	1,172,064	77,531
Textbooks	193,514	(656)	192,858	161,540	31,318
Other Objects	77,004	18,737	95,741	81,365	14,376
Total	2,154,570	474,026	2,628,596	2,410,812	217,784
Total Regular Programs - Instruction	33,711,566	(277,739)	33,433,827	32,680,659	753,168
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	1,885,880	(211,504)	1,674,376	1,561,375	113,001
Other Salaries for Instruction	426,702	137,315	564,017	509,952	54,065
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,500	(2,784)	4,716	4,716	-
Textbooks	1,000	(707)	293	293	0
Other Objects	-	-	-	-	-
Total	2,321,082	(77,680)	2,243,402	2,076,336	167,066
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, 2018**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 528,788	\$ 7,174	\$ 535,962	\$ 535,755	\$ 207
Other Salaries for Instruction	225,526	(61,782)	163,744	158,565	5,179
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	1,759	5,759	-	5,759
Textbooks	4,000	-	4,000	4,000	-
Total	<u>762,314</u>	<u>(52,849)</u>	<u>709,465</u>	<u>698,320</u>	<u>11,145</u>
Multiple Disabilities					
Salary of Teachers	303,774	570,618	874,392	849,051	25,341
Other Salary for Instructors	362,140	125,928	488,068	420,025	68,043
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>665,914</u>	<u>696,546</u>	<u>1,362,460</u>	<u>1,269,076</u>	<u>93,384</u>
Resource Room					
Salaries of Teachers	2,929,678	(136,515)	2,793,163	2,755,704	37,459
Other Salaries for Instruction	372,477	72,795	445,272	379,249	66,023
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	(8,500)	2,500	-	2,500
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	<u>3,314,155</u>	<u>(72,220)</u>	<u>3,241,935</u>	<u>3,134,953</u>	<u>106,982</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism					
Salaries of Teachers	122,901	(122,901)	-	-	-
Other Salaries for Instruction	61,634	(61,634)	-	-	-
Total	<u>184,535</u>	<u>(184,535)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers	171,411	(107,910)	63,501	14,284	49,217
Other Salaries for Instruction	56,283	581	56,864	32,759	24,105
Total	<u>227,694</u>	<u>(107,329)</u>	<u>120,365</u>	<u>47,043</u>	<u>73,322</u>
Total Special Education - Instruction	<u>7,475,694</u>	<u>201,933</u>	<u>7,677,627</u>	<u>7,225,728</u>	<u>451,899</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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Bilingual Education					
Salaries of Teachers	\$ 7,712,528	\$ 53,101	\$ 7,765,629	\$ 7,696,901	\$ 68,728
Other Salary for Instructors	157,910	109,511	267,421	235,279	32,142
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	4,000	(2,000)	2,000	2,000	-
General Supplies	32,000	(19,855)	12,145	3,435	8,710
Textbooks	25,000	-	25,000	-	25,000
Other Objects	-	-	-	-	-
Total	<u>7,931,438</u>	<u>140,757</u>	<u>8,072,195</u>	<u>7,937,615</u>	<u>134,580</u>
School Sponsored Coextrricular Activities					
Salaries	-	-	-	-	-
Purchased Services	12,099	(7,000)	5,099	1,116	3,983
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>12,099</u>	<u>(7,000)</u>	<u>5,099</u>	<u>1,116</u>	<u>3,983</u>
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	11,000	-	11,000	-	11,000
Supplies and Materials	5,000	(5,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>16,000</u>	<u>(5,000)</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	3,000	-	3,000	-	3,000
Total	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Instruction	<u>49,149,797</u>	<u>52,951</u>	<u>49,202,748</u>	<u>47,845,118</u>	<u>1,357,630</u>
Attendance and Social Work					
Salaries	692,062	162,497	854,559	844,031	10,528
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,700	(143)	2,557	1,706	851
Supplies and Materials	5,000	(2,350)	2,650	1,500	1,150
Other Objects	-	-	-	-	-
Total	<u>699,762</u>	<u>160,004</u>	<u>859,766</u>	<u>847,237</u>	<u>12,529</u>
Health Services					
Salaries	1,126,301	176,868	1,303,169	1,237,892	65,277
Salaries of Social Service Coordinators	1,193,428	31,797	1,225,225	1,217,134	8,091
Purchased Professional and Technical Services	240	110	350	279	71
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,545	(1,681)	1,864	819	1,045
Other Objects	-	-	-	-	-
Total	<u>2,323,514</u>	<u>207,094</u>	<u>2,530,608</u>	<u>2,456,124</u>	<u>74,484</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<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	\$ 1,101,899	\$ 117,746	\$ 1,219,645	\$ 1,151,695	\$ 67,950
Salaries of Secretarial and Clerical	121,280	24,933	146,213	146,212	1
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	14,500	14,500	14,500	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,000	-	2,000	705	1,295
Supplies and Materials	4,300	(1,876)	2,424	652	1,772
Other Objects	-	-	-	-	-
Total	<u>1,229,479</u>	<u>155,303</u>	<u>1,384,782</u>	<u>1,313,764</u>	<u>71,018</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	54,109	3,552	57,661	56,910	751
Salaries of Secretarial & Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	27,516	(7,921)	19,595	14,163	5,432
Other Purch. Prof & Tech. Services	10,000	(7,577)	2,423	2,393	30
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,300	(500)	1,800	622	1,178
Other Objects	250	-	250	-	250
Total	<u>94,175</u>	<u>(12,446)</u>	<u>81,729</u>	<u>74,088</u>	<u>7,641</u>
Educational Media/School Library					
Salaries	846,610	(183,982)	662,628	500,475	162,153
Salaries of Technology Coordinators	97,355	-	97,355	96,761	594
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	21,670	(17,236)	4,434	4,102	332
Other Purchased Services	2,500	(129)	2,371	371	2,000
Supplies and Materials	26,000	(1,000)	25,000	22,122	2,878
Other Objects	500	(500)	-	-	-
Total	<u>994,635</u>	<u>(202,847)</u>	<u>791,788</u>	<u>623,831</u>	<u>167,957</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	10,000	(4,536)	5,464	5,274	190
Other Purchased Services	18,800	26,125	44,925	40,630	4,295
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>28,800</u>	<u>21,589</u>	<u>50,389</u>	<u>45,904</u>	<u>4,485</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,451,151	251,839	3,702,990	3,546,709	156,281
Salaries of Sec'l and Clerical Assistants	1,072,411	(69,600)	1,002,811	941,015	61,796
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	10,100	(2,478)	7,622	5,344	2,278
Other Purchased Services	41,645	12,795	54,440	30,660	23,780
Supplies and Materials	78,476	4,120	82,596	74,896	7,700
Other Objects	17,000	649	17,649	16,313	1,336
Total	<u>4,670,783</u>	<u>197,325</u>	<u>4,868,108</u>	<u>4,614,937</u>	<u>253,171</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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)	\$ -	\$ -	\$ -
Total	1,000	(1,000)	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	113,559	(48,805)	64,754	40,780	23,974
Total	113,559	(48,805)	64,754	40,780	23,974
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	975,597	(225,282)	750,315	599,544	150,771
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	14,779,928	(633,976)	14,145,952	13,880,995	264,957
Total	15,755,525	(859,258)	14,896,267	14,480,539	415,728
Total Undistributed Expenditures	25,911,232	(383,041)	25,528,191	24,497,204	1,030,987
Total School Based Budget Current Expense	75,061,029	(330,090)	74,730,939	72,342,322	2,388,617
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	44,202	35,835	80,037	80,037	-
Equipment Grades 6-8	15,000	76,720	91,720	62,449	29,271
Equipment Grades 9-12	5,000	85,275	90,275	86,872	3,403
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	64,202	197,830	262,032	229,358	32,674
SPECIAL SCHOOLS					
Summer School - Instruction	-	6,072	6,072	6,021	51
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	6,072	6,072	6,021	51
Other Alternative Ed Program - Instruction					
Salaries of Teachers	58,000	16,166	74,166	47,158	27,008
Other Salaries of Instruction	31,000	20,350	51,350	20,170	31,180
Total Other Alternative Ed Program - Instruction	89,000	36,516	125,516	67,328	58,188
TOTAL SCHOOL BASED EXPENDITURES	\$ 75,214,231	\$ (89,672)	\$ 75,124,559	\$ 72,645,029	\$ 2,479,530

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 383,868	\$ (121,899)	\$ 261,969	\$ 261,968	\$ 1
Grades 1 - 5	836,811	164,640	1,001,451	1,000,941	510
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,220,679</u>	<u>42,741</u>	<u>1,263,420</u>	<u>1,262,909</u>	<u>511</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	5,000	(4,350)	650	650	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	66,000	(2,852)	63,148	62,539	609
Textbooks	15,000	(889)	14,111	14,111	-
Other Objects	5,000	(5,000)	-	-	-
Total	<u>91,000</u>	<u>(13,091)</u>	<u>77,909</u>	<u>77,300</u>	<u>609</u>
Total Regular Programs - Instruction	<u>1,311,679</u>	<u>29,650</u>	<u>1,341,329</u>	<u>1,340,209</u>	<u>1,120</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	56,530	5,110	61,640	61,640	-
Other Salaries for Instruction	-	93,561	93,561	93,560	1
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>56,530</u>	<u>98,671</u>	<u>155,201</u>	<u>155,200</u>	<u>1</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, 2018

	<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	\$ 79,843	\$ 7,586	\$ 87,429	\$ 87,429	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	79,843	7,586	87,429	87,429	-
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	136,373	106,257	242,630	242,629	\$ 1
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, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Bilingual Education					
Salaries of Teachers	\$ 815,317	\$ (32,789)	\$ 782,528	\$ 782,528	-
Other Salaries for Instruction		33,785	33,785	33,784	\$ 1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>815,317</u>	<u>996</u>	<u>816,313</u>	<u>816,312</u>	<u>1</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>2,263,369</u>	<u>136,903</u>	<u>2,400,272</u>	<u>2,399,150</u>	<u>1,122</u>
Attendance and Social Work					
Salaries		54,204	54,204	53,937	267
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>54,204</u>	<u>54,204</u>	<u>53,937</u>	<u>267</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>					
Health Services					
Salaries	\$ 54,951	\$ 2,100	\$ 57,051	\$ 57,010	\$ 41
Salaries of Social Service Coordinators	97,093	3,215	100,308	100,050	258
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>152,044</u>	<u>5,315</u>	<u>157,359</u>	<u>157,060</u>	<u>299</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			-		-
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries			-		-
Salaries of Technology 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>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,500	31,188	32,688	30,922	1,766
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>1,500</u>	<u>31,188</u>	<u>32,688</u>	<u>30,922</u>	<u>1,766</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 151,776	\$ 3,138	\$ 154,914	\$ 154,914	-
Salaries of Sec't and Clerical Assistants	64,672	(650)	64,022	64,013	\$ 9
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	6,000	(2,478)	3,522	3,522	-
Other Purchased Services					-
Supplies and Materials	5,000	3,844	8,844	8,286	558
Other Objects	5,000	(63)	4,937	4,937	-
Total	<u>232,448</u>	<u>3,791</u>	<u>236,239</u>	<u>235,672</u>	<u>567</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	7,500	(5,000)	2,500	2,500	-
Total	<u>7,500</u>	<u>(5,000)</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	73,647	(2,759)	70,888	57,232	13,656
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	721,091	46,884	767,975	746,780	21,195
Total	<u>794,738</u>	<u>44,125</u>	<u>838,863</u>	<u>804,012</u>	<u>34,851</u>
Total Undistributed Expenditures	<u>1,188,230</u>	<u>133,623</u>	<u>1,321,853</u>	<u>1,284,103</u>	<u>37,750</u>
Total School Based Budget Current Expense	<u>3,451,599</u>	<u>270,526</u>	<u>3,722,125</u>	<u>3,683,253</u>	<u>38,872</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 10,000	\$ (396)	\$ 9,604	\$ 9,604	-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff- Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	<u>10,000</u>	<u>(396)</u>	<u>9,604</u>	<u>9,604</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barlow School	<u>\$ 3,461,599</u>	<u>\$ 270,130</u>	<u>\$ 3,731,729</u>	<u>\$ 3,692,857</u>	<u>\$ 38,872</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 400,121	\$ (143,967)	\$ 256,154	\$ 256,054	\$ 100
Grades 1 - 5	1,706,676	(174,705)	1,531,971	1,515,018	16,953
Grades 6 - 8	594,362	82,598	676,960	676,959	1
Grades 9 - 12	-	-	-	-	-
Total	<u>2,701,159</u>	<u>(236,074)</u>	<u>2,465,085</u>	<u>2,448,031</u>	<u>17,054</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	15,669	15,000	30,669	24,839	5,830
General Supplies	78,751	8,000	86,751	73,945	12,806
Textbooks	16,557		16,557	1,743	14,814
Other Objects	11,664	2,000	13,664	13,523	141
Total	<u>122,641</u>	<u>25,000</u>	<u>147,641</u>	<u>114,050</u>	<u>33,591</u>
Total Regular Programs - Instruction	<u>2,823,800</u>	<u>(211,074)</u>	<u>2,612,726</u>	<u>2,562,081</u>	<u>50,645</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	25,466	56,939	82,405	82,275	130
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>25,466</u>	<u>56,939</u>	<u>82,405</u>	<u>82,275</u>	<u>130</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, 2018

	<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>					
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	\$ 247,981	\$ 182,243	\$ 430,224	\$ 430,224	-
Other Salaries for Instruction	145,826	(5,514)	140,312	140,312	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	393,807	176,729	570,536	570,536	-
Resource Room					
Salaries of Teachers	247,928	(140,708)	107,220	104,838	\$ 2,382
Other Salaries for Instruction		4,200	4,200	2,195	2,005
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	247,928	(136,508)	111,420	107,033	4,387
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	667,201	97,160	764,361	759,844	4,517
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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 377,832	\$ 175,582	\$ 553,414	\$ 553,414	-
Other Salaries for Instruction		63,800	63,800	63,800	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>377,832</u>	<u>239,382</u>	<u>617,214</u>	<u>617,214</u>	<u>-</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services	12,099	(7,000)	5,099	1,116	\$ 3,983
Supplies and Materials					
Other Objects					
Total	<u>12,099</u>	<u>(7,000)</u>	<u>5,099</u>	<u>1,116</u>	<u>3,983</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	3,000	-	3,000	-	3,000
Total	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Instruction	<u>3,883,932</u>	<u>118,468</u>	<u>4,002,400</u>	<u>3,940,255</u>	<u>62,145</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	59,847	(4,289)	55,558	55,547	11
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	700		700		700
Supplies and Materials					
Other Objects					
Total	<u>60,547</u>	<u>(4,289)</u>	<u>56,258</u>	<u>55,547</u>	<u>711</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators	71,002	(49,861)	21,141	15,094	6,047
Purchased Professional and Technical Services	92,446	(19,516)	72,930	72,891	39
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>163,448</u>	<u>(69,377)</u>	<u>94,071</u>	<u>87,985</u>	<u>6,086</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 76,527	\$ 3,743	\$ 80,270	\$ 80,269	\$ 1
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>76,527</u>	<u>3,743</u>	<u>80,270</u>	<u>80,269</u>	<u>1</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	2,500		2,500		2,500
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Educational Media/School Library					
Salaries	56,530	(56,530)	-		-
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	2,000		2,000		2,000
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>58,530</u>	<u>(56,530)</u>	<u>2,000</u>	<u>-</u>	<u>2,000</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	274,614	2,991	277,605	276,787	818
Salaries of Sec'l and Clerical Assistants	46,984	2,553	49,537	49,536	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,645		5,645		5,645
Supplies and Materials	18,400	(8,000)	10,400	5,068	5,332
Other Objects	-	-	-	-	-
Total	<u>345,643</u>	<u>(2,456)</u>	<u>343,187</u>	<u>331,391</u>	<u>11,796</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>					
Custodial Services					
Salaries					
Supplies and Materials					
Total					
Security					
Salaries					
General Supplies					
Total					
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 11,239	\$ (2,000)	\$ 9,239	\$ 6,385	\$ 2,854
Total	11,239	(2,000)	9,239	6,385	2,854
Unallocated Employee Benefits					
Group Insurance					
Social Security	69,462	(14,139)	55,323	51,154	4,169
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,126,484	27,850	1,154,334	1,138,811	15,523
Total	1,195,946	13,711	1,209,657	1,189,965	19,692
Total Undistributed Expenditures					
	1,914,380	(117,198)	1,797,182	1,751,542	45,640
Total School Based Budget Current Expense					
	5,798,312	1,270	5,799,582	5,691,797	107,785
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 Cedarbrook School	\$ 5,798,312	\$ 1,270	\$ 5,799,582	\$ 5,691,797	\$ 107,785

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 263,314	\$ (61,760)	\$ 201,554	\$ 199,822	\$ 1,732
Grades 1 - 5	1,106,049	(17,528)	1,088,521	1,051,021	37,500
Grades 6 - 8	218,099	(218,099)	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,587,462</u>	<u>(297,387)</u>	<u>1,290,075</u>	<u>1,250,843</u>	<u>39,232</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	12,733	7,104	19,837	19,837	-
Purchase Professional Educational Services	2,245	(2,245)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	18,690	7,000	25,690	20,008	5,682
General Supplies	64,384	16,719	81,103	78,708	2,395
Textbooks	6,047	(6,047)	-	-	-
Other Objects	5,815	-	5,815	5,583	232
Total	<u>109,914</u>	<u>22,531</u>	<u>132,445</u>	<u>124,136</u>	<u>8,309</u>
Total Regular Programs - Instruction	<u>1,697,376</u>	<u>(274,856)</u>	<u>1,422,520</u>	<u>1,374,979</u>	<u>47,541</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	25,466	(11,399)	14,067	-	14,067
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>25,466</u>	<u>(11,399)</u>	<u>14,067</u>	<u>-</u>	<u>14,067</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, 2018

	<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>					
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		\$ 137,010	\$ 137,010	\$ 135,759	\$ 1,251
Other Salaries for Instruction		86,003	86,003	40,235	45,768
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	-	223,013	223,013	175,994	47,019
Resource Room					
Salaries of Teachers	\$ 144,556	124,081	268,637	247,065	21,572
Other Salaries for Instruction	60,718	(34,896)	25,822	11,103	14,719
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	205,274	89,185	294,459	258,168	36,291
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	171,411	(107,910)	63,501	14,284	49,217
Other Salaries for Instruction	56,283	581	56,864	32,759	24,105
Total	227,694	(107,329)	120,365	47,043	73,322
Total Special Education - Instruction	458,434	193,470	651,904	481,205	170,699
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, 2018

	<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	\$ 498,869	\$ 55,413	\$ 554,282	\$ 531,924	\$ 22,358
Other Salaries for instruction	61,371	(986)	60,385	35,833	24,552
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	2,000		2,000	2,000	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>562,240</u>	<u>54,427</u>	<u>616,667</u>	<u>569,757</u>	<u>46,910</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>2,718,050</u>	<u>(26,959)</u>	<u>2,691,091</u>	<u>2,425,941</u>	<u>265,150</u>
Attendance and Social Work					
Salaries	53,899	6,701	60,600	60,599	1
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>53,899</u>	<u>6,701</u>	<u>60,600</u>	<u>60,599</u>	<u>1</u>
Health Services					
Salaries		79,526	79,526	79,060	466
Salaries of Social Service Coordinators	95,251	2,529	97,780	97,779	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>95,251</u>	<u>82,055</u>	<u>177,306</u>	<u>176,839</u>	<u>467</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Clifton School					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 16		\$ 16		\$ 16
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	16	-	16	-	16
Educational Media/School Library					
Salaries	32,685	\$ (1,356)	31,329	\$ 30,905	424
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,170	1,264	3,434	3,225	209
Other Purchased Services		371	371	371	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	34,855	279	35,134	34,501	633
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	133,111		133,111	132,615	496
Salaries of Sec't and Clerical Assistants	68,119		68,119	67,138	981
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,166		3,166	2,992	174
Other Objects	-	-	-	-	-
Total	204,396	-	204,396	202,745	1,651

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
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	\$ 3,820	\$ (3,820)	-	-	-
Total	3,820	(3,820)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	84,000	(5,570)	\$ 78,430	\$ 41,386	\$ 37,044
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	741,508	58,400	799,908	783,936	15,972
Total	825,508	52,830	878,338	825,322	53,016
Total Undistributed Expenditures	1,217,745	138,045	1,355,790	1,300,006	55,784
Total School Based Budget Current Expense	3,935,795	111,086	4,046,881	3,725,947	320,934
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	6,202	(6,202)	-		-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	6,202	(6,202)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction			-		
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers		56,166	56,166	47,158	9,008
Other Salaries of Instruction	-	40,350	40,350	20,170	20,180
Total Other Alternative Ed Program - Instruction	-	96,516	96,516	67,328	29,188
Total Clinton School	\$ 3,941,997	\$ 201,400	\$ 4,143,397	\$ 3,793,275	\$ 350,122

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 155,044	\$ (43,662)	\$ 111,382	\$ 104,482	\$ 6,900
Grades 1 - 5	841,827	90,366	932,193	885,278	46,915
Grades 6 - 8	181,362	(170,557)	10,805	9,444	1,361
Grades 9 - 12	-	-	-	-	-
Total	<u>1,178,233</u>	<u>(123,853)</u>	<u>1,054,380</u>	<u>999,204</u>	<u>55,176</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		36,279	36,279	30,645	5,634
Purchase Professional Educational Services	1,000	1,500	2,500		2,500
Purchased Technical Services					
Other Purchased Services			-		-
General Supplies	26,000	4,873	30,873	25,575	5,298
Textbooks			-		-
Other Objects	2,500	95	2,595	2,595	-
Total	<u>29,500</u>	<u>42,747</u>	<u>72,247</u>	<u>58,815</u>	<u>13,432</u>
Total Regular Programs - Instruction	<u>1,207,733</u>	<u>(81,106)</u>	<u>1,126,627</u>	<u>1,058,019</u>	<u>68,608</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
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>
Visually Impairments					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 226,641	\$ (650)	\$ 225,991	\$ 221,189	\$ 4,802
Other Salaries for Instruction	61,371	4,836	66,207	66,206	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>288,012</u>	<u>4,186</u>	<u>292,198</u>	<u>287,395</u>	<u>4,803</u>
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	<u>288,012</u>	<u>4,186</u>	<u>292,198</u>	<u>287,395</u>	<u>\$ 4,803</u>
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, 2018

	<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>					
Bilingual Education					
Salaries of Teachers	\$ 151,213	\$ 2,557	\$ 153,770	\$ 153,770	-
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		-
Textbooks					
Other Objects					
Total	<u>151,213</u>	<u>2,557</u>	<u>153,770</u>	<u>153,770</u>	<u>-</u>
School Sponsored Curricular 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>1,646,958</u>	<u>(74,363)</u>	<u>1,572,595</u>	<u>1,499,184</u>	<u>\$ 73,411</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	46,984	2,621	49,605	49,605	-
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>46,984</u>	<u>2,621</u>	<u>49,605</u>	<u>49,605</u>	<u>-</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators	95,778	12,222	108,000	108,000	-
Purchased Professional and Technical Services	55,688		55,688	55,010	678
Other Purchased Services	240	(240)	-	-	-
Supplies and Materials					
Other Objects	500	(500)	-	-	-
Total	<u>152,206</u>	<u>11,482</u>	<u>163,688</u>	<u>163,010</u>	<u>678</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 440	\$ 60
Supplies and Materials	300		300	300	-
Other Objects	-		-	-	-
Total	<u>800</u>	<u>-</u>	<u>800</u>	<u>740</u>	<u>60</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	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries	48,494	\$ (12,192)	36,302	23,676	12,626
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000		2,000	1,730	270
Other Objects	-		-	-	-
Total	<u>50,494</u>	<u>(12,192)</u>	<u>38,302</u>	<u>25,406</u>	<u>12,896</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	6,000	(4,603)	1,397	1,397	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>6,000</u>	<u>(4,603)</u>	<u>1,397</u>	<u>1,397</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	162,015	(13,175)	148,840	147,672	1,168
Salaries of Sec't and Clerical Assistants	55,477	329	55,806	55,805	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	18,000	5,000	23,000	13,983	9,017
Supplies and Materials	6,000	(215)	5,785	5,274	511
Other Objects	-		-	-	-
Total	<u>241,492</u>	<u>(8,061)</u>	<u>233,431</u>	<u>222,734</u>	<u>10,697</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ (910)	\$ 4,090	\$ 4,090	-
Total	5,000	(910)	4,090	4,090	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	63,000	6,026	69,026	42,326	\$ 26,700
Unemployment Compensation					
Workmen's Compensation					-
Health Benefits	532,933	62,500	595,433	582,010	13,423
Total	595,933	68,526	664,459	624,336	40,123
Total Undistributed Expenditures	1,098,909	56,863	1,155,772	1,091,318	64,454
Total School Based Budget Current Expense	2,745,867	(17,500)	2,728,367	2,590,502	137,865
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 Frederic W. Cook School	\$ 2,745,867	\$ (17,500)	\$ 2,728,367	\$ 2,590,502	\$ 137,865

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>Enterson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 347,972	\$ (86,704)	\$ 261,268	\$ 240,060	\$ 21,208
Grades 1 - 5	1,541,113	81,596	1,622,709	1,560,386	62,323
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,889,085</u>	<u>(5,108)</u>	<u>1,883,977</u>	<u>1,800,446</u>	<u>83,531</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	25,624	347	25,971	25,971	-
Purchase Professional Educational Services	5,000	-	5,000	4,985	15
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	25,600	3,000	28,600	20,704	7,896
General Supplies	60,875	(3,086)	57,789	54,872	2,917
Textbooks	-	-	-	-	-
Other Objects	10,000	-	10,000	9,928	72
Total	<u>127,099</u>	<u>261</u>	<u>127,360</u>	<u>116,460</u>	<u>10,900</u>
Total Regular Programs - Instruction	<u>2,016,184</u>	<u>(4,847)</u>	<u>2,011,337</u>	<u>1,916,906</u>	<u>94,431</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	371,049	(50,000)	321,049	291,012	30,037
Other Salaries for Instruction	82,171	38,627	120,798	108,458	12,340
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>453,220</u>	<u>(11,373)</u>	<u>441,847</u>	<u>399,470</u>	<u>42,377</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, 2018

	<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>					
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	\$ 189,977	\$ (375)	\$ 189,602	\$ 185,450	\$ 4,152
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	189,977	(375)	189,602	185,450	4,152
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	643,197	(11,748)	631,449	584,920	46,529
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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 474,825	\$ 10,346	\$ 485,171	\$ 485,170	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	474,825	10,346	485,171	485,170	1
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	3,134,206	(6,249)	3,127,957	2,986,996	\$ 140,961
Attendance and Social Work					
Salaries	63,404	(7,784)	55,620	55,087	533
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	63,404	(7,784)	55,620	55,087	533
Health Services					
Salaries	94,725		94,725	92,350	2,375
Salaries of Social Service Coordinators	94,725	998	95,723	95,723	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	189,450	998	190,448	188,073	2,375

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Guidance					
Salaries of Other Professional Staff					
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	-	-	-	-	-
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	\$ 95,778	\$ (22,795)	\$ 72,983		\$ 72,983
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000	\$ 4,618	382
Other Objects	-	-	-	-	-
Total	100,778	(22,795)	77,983	4,618	73,365
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	282,896	(86,356)	196,540	179,186	17,354
Salaries of Sec'l and Clerical Assistants	54,951	280	55,231	55,230	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	15,000	4,745	19,745	13,690	6,055
Supplies and Materials	10,000	(1,423)	8,577	8,251	326
Other Objects	-	-	-	-	-
Total	362,847	(82,754)	280,093	256,357	23,736

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		-			-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 15,000	\$ (1,125)	\$ 13,875	\$ 13,655	\$ 220
Total	15,000	(1,125)	13,875	13,655	220
Unallocated Employee Benefits					
Group Insurance					
Social Security	69,000		69,000	47,398	21,602
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	911,936	85,000	996,936	977,759	19,177
Total	980,936	85,000	1,065,936	1,025,157	40,779
Total Undistributed Expenditures	1,712,415	(28,460)	1,683,955	1,542,947	141,008
Total School Based Budget Current Expense	4,846,621	(34,709)	4,811,912	4,529,943	281,969
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		4,289	4,289	4,289	
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and for 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	-	4,289	4,289	4,289	-
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	\$ 4,846,621	\$ (30,420)	\$ 4,816,201	\$ 4,534,232	\$ 281,969

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 342,563	\$ 33,224	\$ 375,787	\$ 346,461	\$ 29,326
Grades 1 - 5	1,553,936	(98,753)	1,455,183	1,450,475	4,708
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,896,499</u>	<u>(65,529)</u>	<u>1,830,970</u>	<u>1,796,936</u>	<u>34,034</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		61,812	61,812	61,812	-
Purchase Professional Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services					
Other Purchased Services	10,440	26,000	36,440	36,440	-
General Supplies	50,000	(1,000)	49,000	46,000	3,000
Textbooks	25,000	(5,519)	19,481	19,481	-
Other Objects	7,000	5,519	12,519	11,864	655
Total	<u>97,440</u>	<u>81,812</u>	<u>179,252</u>	<u>175,597</u>	<u>3,655</u>
Total Regular Programs - Instruction	<u>1,993,939</u>	<u>16,283</u>	<u>2,010,222</u>	<u>1,972,533</u>	<u>37,689</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 56,283	\$ (4,577)	\$ 51,706	\$ 29,432	\$ 22,274
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	56,283	(4,577)	51,706	29,432	22,274
Resource Room					
Salaries of Teachers	148,739	(21,952)	126,787	126,787	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000	(2,000)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
Total	150,739	(23,952)	126,787	126,787	-
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	207,022	(28,529)	178,493	156,219	22,274
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, 2018

	<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	\$ 1,016,748	\$ (145,605)	\$ 871,143	\$ 852,033	\$ 19,110
Other Salaries for Instruction	25,088	10,509	35,597	32,699	2,898
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	2,000	(2,000)	-	-	-
General Supplies	10,000	(9,651)	349	349	-
Textbooks					
Other Objects					
Total	<u>1,053,836</u>	<u>(146,747)</u>	<u>907,089</u>	<u>885,081</u>	<u>22,008</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>3,254,797</u>	<u>(158,993)</u>	<u>3,095,804</u>	<u>3,013,833</u>	<u>81,971</u>
Attendance and Social Work					
Salaries	46,984	2,025	49,009	42,661	6,348
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>46,984</u>	<u>2,025</u>	<u>49,009</u>	<u>42,661</u>	<u>6,348</u>
Health Services					
Salaries	95,830		95,830	93,400	2,430
Salaries of Social Service Coordinators	155,630	(80,000)	75,630	68,735	6,895
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>251,460</u>	<u>(80,000)</u>	<u>171,460</u>	<u>162,135</u>	<u>9,325</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 98,514	\$ (455)	\$ 98,059	\$ 96,512	\$ 1,547
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>98,514</u>	<u>(455)</u>	<u>98,059</u>	<u>96,512</u>	<u>1,547</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	5,000	(3,227)	1,773	1,773	-
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>5,000</u>	<u>(3,227)</u>	<u>1,773</u>	<u>1,773</u>	<u>-</u>
Educational Media/School Library					
Salaries	98,409	(1,234)	97,175	96,807	368
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000	(2,000)	-	-	-
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>100,409</u>	<u>(3,234)</u>	<u>97,175</u>	<u>96,807</u>	<u>368</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	256,840	25,094	281,934	281,934	-
Salaries of Sec'l and Clerical Assistants	55,688	257	55,945	55,944	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(1,300)	700	500	200
Supplies and Materials					
Other Objects					
Total	<u>314,528</u>	<u>24,051</u>	<u>338,579</u>	<u>338,378</u>	<u>201</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 5,000	\$ (3,965)	\$ 1,035	\$ 1,035	-
Total	5,000	(3,965)	1,035	1,035	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	70,268	(14,942)	55,326	39,923	\$ 15,403
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	1,310,173	(145,930)	1,164,243	1,150,512	13,731
Total	1,380,441	(160,872)	1,219,569	1,190,435	29,134
Total Undistributed Expenditures	2,202,336	(225,677)	1,976,659	1,929,736	46,923
Total School Based Budget Current Expense	5,457,133	(384,670)	5,072,463	4,943,569	128,894
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		33,740	33,740	33,740	
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	-	33,740	33,740	33,740	-
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	\$ 5,457,133	\$ (350,930)	\$ 5,106,203	\$ 4,977,309	\$ 128,894

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 150,482	\$ 24,389	\$ 174,871	\$ 160,401	\$ 14,470
Grades 1 - 5	1,466,304	(79,384)	1,386,920	1,379,584	7,336
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,616,786</u>	<u>(54,995)</u>	<u>1,561,791</u>	<u>1,539,985</u>	<u>21,806</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	12,733	(1,203)	11,530	6,455	5,075
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	20,000	10,000	30,000	27,873	2,127
General Supplies	69,000	10,481	79,481	74,829	4,652
Textbooks	10,910	(1,124)	9,786	9,762	24
Other Objects	2,000	(158)	1,842	1,842	-
Total	<u>114,643</u>	<u>17,996</u>	<u>132,639</u>	<u>120,761</u>	<u>11,878</u>
Total Regular Programs - Instruction	<u>1,731,429</u>	<u>(36,999)</u>	<u>1,694,430</u>	<u>1,660,746</u>	<u>33,684</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	236,333		236,333	227,097	9,236
Other Salaries for Instruction	43,296	19,325	62,621	38,905	23,716
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>279,629</u>	<u>19,325</u>	<u>298,954</u>	<u>266,002</u>	<u>32,952</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, 2018

	<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>					
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		\$ 32,051	\$ 32,051	\$ 32,050	\$ 1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	-	32,051	32,051	32,050	1
Resource Room					
Salaries of Teachers	\$ 242,769	(149,669)	93,100	93,100	-
Other Salaries for Instruction		500	500		500
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	242,769	(149,169)	93,600	93,100	500
Autism					
Salaries of Teachers		-			
Other Salaries for Instruction	30,817	(30,817)	-	-	-
Total	30,817	(30,817)	-	-	-
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	553,215	(128,610)	424,605	391,152	33,453
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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 886,346	\$ (119,356)	\$ 766,990	\$ 766,990	-
Other Salaries for Instruction	71,451	2,403	73,854	69,163	\$ 4,691
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>957,797</u>	<u>(116,953)</u>	<u>840,844</u>	<u>836,153</u>	<u>4,691</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,242,441</u>	<u>(282,562)</u>	<u>2,959,879</u>	<u>2,888,051</u>	<u>71,828</u>
Attendance and Social Work					
Salaries	62,667		62,667	62,623	44
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(143)	1,857	1,706	151
Supplies and Materials					
Other Objects					
Total	<u>64,667</u>	<u>(143)</u>	<u>64,524</u>	<u>64,329</u>	<u>195</u>
Health Services					
Salaries	87,236	1,299	88,535	88,535	-
Salaries of Social Service Coordinators	82,211	5,689	87,900	87,900	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500	(681)	819	819	-
Other Objects					
Total	<u>170,947</u>	<u>6,307</u>	<u>177,254</u>	<u>177,254</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 95,883	\$ (53,067)	\$ 42,816		\$ 42,816
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>95,883</u>	<u>(53,067)</u>	<u>42,816</u>	<u>-</u>	<u>42,816</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	500	(500)	-		-
Other Objects	-	-	-	-	-
Total	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries	32,685	(7,124)	25,561		25,561
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	500	(500)	-	-	-
Total	<u>33,185</u>	<u>(7,624)</u>	<u>25,561</u>	<u>-</u>	<u>25,561</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	10,000	(4,536)	5,464	\$ 5,274	190
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(4,536)</u>	<u>5,464</u>	<u>5,274</u>	<u>190</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	128,271	23,104	151,375	151,119	256
Salaries of Sec'l and Clerical Assistants	61,426	2,875	64,301	64,300	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-		-
Supplies and Materials	3,000	(1,105)	1,895	1,894	1
Other Objects	2,000	(198)	1,802	1,801	1
Total	<u>194,697</u>	<u>24,676</u>	<u>219,373</u>	<u>219,114</u>	<u>259</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 6,000	\$ 3,495	\$ 9,495	\$ 8,455	\$ 1,040
Total	6,000	3,495	9,495	8,455	1,040
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	62,000	2,500	64,500	57,740	6,760
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,026,464	(49,900)	976,564	955,685	20,879
Total	1,088,464	(47,400)	1,041,064	1,013,425	27,639
Total Undistributed Expenditures	1,664,343	(78,792)	1,585,551	1,487,851	97,700
Total School Based Budget Current Expense	4,906,784	(361,354)	4,545,430	4,375,902	169,528
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	3,000	(3,000)	-	-	-
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	3,000	(3,000)	-	-	-
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 Jefferson School	\$ 4,909,784	\$ (364,354)	\$ 4,545,430	\$ 4,375,902	\$ 169,528

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 179,820	\$ (139,265)	\$ 40,555		\$ 40,555
Grades 1 - 5	587,778	64,839	652,617	\$ 624,666	27,951
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>767,598</u>	<u>(74,426)</u>	<u>693,172</u>	<u>624,666</u>	<u>68,506</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	466	61,224	61,690	61,379	311
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	25,000	2,500	27,500	22,905	4,595
General Supplies	34,725	8,215	42,940	39,805	3,135
Textbooks	-	-	-	-	-
Other Objects	4,000	3,351	7,351	7,351	-
Total	<u>64,191</u>	<u>75,290</u>	<u>139,481</u>	<u>131,440</u>	<u>8,041</u>
Total Regular Programs - Instruction	<u>831,789</u>	<u>864</u>	<u>832,653</u>	<u>756,106</u>	<u>76,547</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	136,162	16,901	153,063	120,200	32,863
Other Salaries for Instruction	30,554	4,343	34,897	34,896	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>166,716</u>	<u>21,244</u>	<u>187,960</u>	<u>155,096</u>	<u>32,864</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, 2018

	<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>					
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	\$ 94,199		\$ 94,199	\$ 91,850	\$ 2,349
Other Salaries for Instruction	25,466		25,466	13,627	11,839
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	119,665	-	119,665	105,477	14,188
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	286,381	\$ 21,244	307,625	260,573	47,052
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, 2018

	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	\$ 710,556		\$ 710,556	\$ 696,280	\$ 14,276
Other Salaries for Instruction			-		-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>710,556</u>	<u>-</u>	<u>710,556</u>	<u>696,280</u>	<u>14,276</u>
School Sponsored Co-curricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,828,726</u>	<u>\$ 22,108</u>	<u>1,850,834</u>	<u>1,712,959</u>	<u>137,875</u>
Attendance and Social Work					
Salaries	53,530	1,873	55,403	54,203	1,200
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>53,530</u>	<u>1,873</u>	<u>55,403</u>	<u>54,203</u>	<u>1,200</u>
Health Services					
Salaries	93,936	(379)	93,557	90,963	2,594
Salaries of Social Service Coordinators	55,688	68,996	124,684	124,684	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>149,624</u>	<u>68,617</u>	<u>218,241</u>	<u>215,647</u>	<u>2,594</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 3,000	\$ (2,421)	\$ 579	\$ 430	\$ 149
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,000	(2,421)	579	430	149
Educational Media/School Library					
Salaries	80,948	1,849	82,797	49,992	32,805
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,500	(1,500)	-		-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	82,448	349	82,797	49,992	32,805
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	161,502	(381)	161,121	160,654	467
Salaries of Sec't and Clerical Assistants	111,641	(5,000)	106,641	55,676	50,965
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		1,850	1,850	1,739	111
Supplies and Materials		1,050	1,050	944	106
Other Objects	-	-	-	-	-
Total	273,143	(2,481)	270,662	219,013	51,649

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
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	\$ 6,000	\$ (6,000)	-	-	-
Total	6,000	(6,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	33,384	(3,050)	\$ 30,334	\$ 28,595	\$ 1,739
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	642,804	172,800	815,604	797,336	18,268
Total	676,188	169,750	845,938	825,931	20,007
Total Undistributed Expenditures					
	1,243,933	229,687	1,473,620	1,365,216	108,404
Total School Based Budget Current Expense					
	3,072,659	251,795	3,324,454	3,078,175	246,279
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	25,000	(1,995)	23,005	23,005	-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	25,000	(1,995)	23,005	23,005	-
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	\$ 3,097,659	\$ 249,800	\$ 3,347,459	\$ 3,101,180	\$ 246,279

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 260,062	\$ (18,777)	\$ 241,285	\$ 205,516	\$ 35,769
Grades 1 - 5	2,206,691	(115,746)	2,090,945	2,001,433	89,512
Grades 6 - 8	85,658	1,377	87,035	86,165	870
Grades 9 - 12	-	-	-	-	-
Total	<u>2,552,411</u>	<u>(133,146)</u>	<u>2,419,265</u>	<u>2,293,114</u>	<u>126,151</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	26,556	1,557	28,113	28,112	1
Purchase Professional Educational Services	3,000	(3,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	106,485	13,573	120,058	119,160	898
Textbooks	-	-	-	-	-
Other Objects	1,000	(570)	430	400	30
Total	<u>137,041</u>	<u>11,560</u>	<u>148,601</u>	<u>147,672</u>	<u>929</u>
Total Regular Programs - Instruction	<u>2,689,452</u>	<u>(121,586)</u>	<u>2,567,866</u>	<u>2,440,786</u>	<u>127,080</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	95,251	-	95,251	92,850	2,401
Other Salaries for Instruction	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	1,000	768	1,768	1,768	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>96,251</u>	<u>768</u>	<u>97,019</u>	<u>94,618</u>	<u>2,401</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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 140,293	\$ 252	\$ 140,545	\$ 140,545	-
Other Salaries for Instruction	107,636	(36,502)	71,134	71,134	-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>247,929</u>	<u>(36,250)</u>	<u>211,679</u>	<u>211,679</u>	<u>-</u>
Multiple Disabilities					
Salaries of Teachers		116,921	116,921	99,020	\$ 17,901
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>116,921</u>	<u>116,921</u>	<u>99,020</u>	<u>17,901</u>
Resource Room					
Salaries of Teachers	227,098		227,098	226,720	378
Other Salaries for Instruction	81,802	4,407	86,209	86,209	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>308,900</u>	<u>4,407</u>	<u>313,307</u>	<u>312,929</u>	<u>378</u>
Autism					
Salaries of Teachers	67,739	(67,739)	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>67,739</u>	<u>(67,739)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>720,819</u>	<u>18,107</u>	<u>738,926</u>	<u>718,246</u>	<u>20,680</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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Bilingual Education					
Salaries of Teachers	\$ 798,295	\$ (11,616)	\$ 786,679	\$ 786,678	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,500	(6,204)	1,296	1,296	-
Textbooks					
Other Objects					
Total	<u>805,795</u>	<u>(17,820)</u>	<u>787,975</u>	<u>787,974</u>	<u>1</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,216,066</u>	<u>(121,299)</u>	<u>4,094,767</u>	<u>3,947,006</u>	<u>147,761</u>
Attendance and Social Work					
Salaries		55,912	55,912	55,911	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>55,912</u>	<u>55,912</u>	<u>55,911</u>	<u>1</u>
Health Services					
Salaries	87,236	799	88,035	88,035	-
Salaries of Social Service Coordinators	114,007	10,829	124,836	124,835	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>201,243</u>	<u>11,628</u>	<u>212,871</u>	<u>212,870</u>	<u>1</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>					
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		\$ 750	\$ 750		\$ 750
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	-	750	750	-	750
Educational Media/School Library					
Salaries	\$ 59,582	7,728	67,310	\$ 67,300	10
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	500	(500)	-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	60,082	7,228	67,310	67,300	10
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	281,101	3,572	284,673	274,287	10,386
Salaries of Sect and Clerical Assistants	108,850	(47,350)	61,500	55,587	5,913
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	10,000	910	10,910	9,575	1,335
Total	399,951	(42,868)	357,083	339,449	17,634

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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					
-	-	-	-	-	-
Total	-	-	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	\$ 87,202	\$ (14,750)	\$ 72,452	\$ 67,027	\$ 5,425
Unemployment Compensation					
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,209,909	(69,300)	1,140,609	1,125,824	14,785
Total	1,297,111	(84,050)	1,213,061	1,192,851	20,210
Total Undistributed Expenditures					
-	1,958,387	(51,400)	1,906,987	1,868,381	38,606
Total School Based Budget Current Expense					
-	6,174,453	(172,699)	6,001,754	5,815,387	186,367
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	-	9,399	9,399	9,399	-
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	-	9,399	9,399	9,399	-
SPECIAL SCHOOLS					
Summer School - Instruction					
-	-	-	-	-	-
Summer School - Support Services					
-	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	58,000	(40,000)	18,000	-	18,000
Other Salaries of Instruction	31,000	(20,000)	11,000	-	11,000
Total Other Alternative Ed Program - Instruction	89,000	(60,000)	29,000	-	29,000
Total Washington School	\$ 6,263,453	\$ (223,300)	\$ 6,040,153	\$ 5,824,786	\$ 215,367

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 119,901	\$ 8,913	\$ 128,814	\$ 128,223	\$ 591
Grades 1 - 5	1,076,629	64,091	1,140,720	1,101,514	39,206
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,196,530</u>	<u>73,004</u>	<u>1,269,534</u>	<u>1,229,737</u>	<u>39,797</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		18,656	18,656	18,656	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	3,650		3,650	2,168	1,482
General Supplies	41,450		41,450	35,036	6,414
Textbooks	10,000	(3,000)	7,000	6,841	159
Other Objects	1,000	3,000	4,000	1,944	2,056
Total	<u>56,100</u>	<u>18,656</u>	<u>74,756</u>	<u>64,645</u>	<u>10,111</u>
Total Regular Programs - Instruction	<u>1,252,630</u>	<u>91,660</u>	<u>1,344,290</u>	<u>1,294,382</u>	<u>49,908</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	20,398	(20,300)	98	-	98
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>20,398</u>	<u>(20,300)</u>	<u>98</u>	<u>-</u>	<u>98</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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
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		\$ 46,296	\$ 46,296	\$ 40,107	\$ 6,189
Other Salaries for Instruction		32,683	32,683	32,683	-
Purchasing Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	-	78,979	78,979	72,790	6,189
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	\$ 55,162	(55,162)	-	-	-
Other Salaries for Instruction	30,817	(30,817)	-	-	-
Total	85,979	(85,979)	-	-	-
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	106,377	(27,300)	79,077	72,790	6,287
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, 2018

	<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>					
Bilingual Education					
Salaries of Teachers	\$ 256,883	\$ (11,948)	\$ 244,935	\$ 244,934	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500	(1,500)	-	-	-
Textbooks					
Other Objects					
Total	<u>258,383</u>	<u>(13,448)</u>	<u>244,935</u>	<u>244,934</u>	<u>1</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>1,628,390</u>	<u>50,912</u>	<u>1,679,302</u>	<u>1,612,106</u>	<u>67,196</u>
Attendance and Social Work					
Salaries	53,530	674	54,204	54,203	1
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>53,530</u>	<u>674</u>	<u>54,204</u>	<u>54,203</u>	<u>1</u>
Health Services					
Salaries	87,236	799	88,035	88,035	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,045		1,045		1,045
Other Objects					
Total	<u>88,281</u>	<u>799</u>	<u>89,080</u>	<u>88,035</u>	<u>1,045</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 96,409	\$ (2,383)	\$ 94,026	\$ 94,025	\$ 1
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	500		500		500
Other Objects	-	-	-	-	-
Total	<u>97,409</u>	<u>(2,383)</u>	<u>95,026</u>	<u>94,025</u>	<u>1,001</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	1,800		1,800	622	1,178
Other Objects	-	-	-	-	-
Total	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>622</u>	<u>1,178</u>
Educational Media/School Library					
Salaries	48,494	22,721	71,215	71,214	\$ 1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000		1,000	883	117
Other Objects	-	-	-	-	-
Total	<u>49,494</u>	<u>22,721</u>	<u>72,215</u>	<u>72,097</u>	<u>118</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	131,486	107,006	238,492	168,648	69,844
Salaries of Sec'l and Clerical Assistants	55,319	269	55,588	55,587	1
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>188,905</u>	<u>107,275</u>	<u>296,180</u>	<u>224,235</u>	<u>71,945</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 1,000	\$ 1,500	\$ 2,500	-	\$ 2,500
Total	1,000	1,500	2,500	-	2,500
Unallocated Employee Benefits					
Group Insurance					
Social Security	50,834	6,202	57,036	\$ 56,111	925
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	679,435	(74,250)	605,185	593,285	11,900
Total	730,269	(68,048)	662,221	649,396	12,825
Total Undistributed Expenditures	1,210,688	62,538	1,273,226	1,182,613	90,613
Total School Based Budget Current Expense	2,839,078	113,450	2,952,528	2,794,719	157,809
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 Woodland School	\$ 2,839,078	\$ 113,450	\$ 2,952,528	\$ 2,794,719	\$ 157,809

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,317,397	\$ (63,314)	\$ 2,254,083	\$ 2,245,005	\$ 9,078
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>2,317,397</u>	<u>(63,314)</u>	<u>2,254,083</u>	<u>2,245,005</u>	<u>9,078</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
		25,821	25,821	25,692	129
	15,000		15,000	9,521	5,479
		10,000	30,000	28,349	1,651
	110,000	(16,500)	93,500	79,175	14,325
	5,000	(5,000)	-	-	-
	13,025	(4,500)	8,525	3,719	4,806
Total	<u>163,025</u>	<u>9,821</u>	<u>172,846</u>	<u>146,456</u>	<u>26,390</u>
Total Regular Programs - Instruction	<u>2,480,422</u>	<u>(53,493)</u>	<u>2,426,929</u>	<u>2,391,461</u>	<u>35,468</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					
	297,320	(93,515)	203,805	203,805	-
	107,215	(44,485)	62,730	62,729	1
					-
	2,500	(2,500)	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>407,035</u>	<u>(140,500)</u>	<u>266,535</u>	<u>266,534</u>	<u>1</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, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Behavioral Disabilities					
Salaries of Teachers		\$ 88,915	\$ 88,915	\$ 88,915	-
Other Salaries for Instruction	\$ 31,000		31,000	25,821	\$ 5,179.0
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>31,000</u>	<u>88,915</u>	<u>119,915</u>	<u>114,736</u>	<u>5,179</u>
Multiple Disabilities					
Salaries of Teachers	55,793	88,148	143,941	143,941	-
Other Salaries for Instruction	46,885	(15,774)	31,111	31,111	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects					
Total	<u>102,678</u>	<u>72,374</u>	<u>175,052</u>	<u>175,052</u>	<u>-</u>
Resource Room					
Salaries of Teachers	57,530	(2,780)	54,750	54,749	1
Other Salaries for Instruction		56,655	56,655	50,666	5,989
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-		-
Textbooks					
Other Objects					
Total	<u>60,030</u>	<u>51,375</u>	<u>111,405</u>	<u>105,415</u>	<u>5,990</u>
Autism					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>600,743</u>	<u>72,164</u>	<u>672,907</u>	<u>661,737</u>	<u>11,170</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, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Bilingual Education					
Salaries of Teachers	\$ 251,226	\$ 26,762	\$ 277,988	\$ 277,460	\$ 528
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>253,726</u>	<u>24,262</u>	<u>277,988</u>	<u>277,460</u>	<u>528</u>
School Sponsored Co-curricular 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>3,334,891</u>	<u>42,933</u>	<u>3,377,824</u>	<u>3,330,658</u>	<u>47,166</u>
Attendance and Social Work					
Salaries	53,530	(53,076)	454	-	454
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>53,530</u>	<u>(53,076)</u>	<u>454</u>	<u>-</u>	<u>454</u>
Health Services					
Salaries	81,948	1,037	82,985	82,985	-
Salaries of Social Service Coordinators	95,514	26,061	121,575	121,574	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500	(500)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>177,962</u>	<u>26,598</u>	<u>204,560</u>	<u>204,559</u>	<u>1</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<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>					
Guidance					
Salaries of Other Professional Staff	\$ 57,740	\$ 2,337	\$ 60,077	\$ 60,077	-
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>57,740</u>	<u>2,337</u>	<u>60,077</u>	<u>60,077</u>	<u>-</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	10,000	(7,500)	2,500	2,500	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(7,500)</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Educational Media/School Library					
Salaries	67,423	(50,742)	16,681		\$ 16,681
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>68,423</u>	<u>(51,742)</u>	<u>16,681</u>	<u>-</u>	<u>16,681</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		2,000	2,000	974	1,026
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>974</u>	<u>1,026</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	346,655	(93,318)	253,337	251,159	2,178
Salaries of Sec't and Clerical Assistants	64,830	39,338	104,168	104,168	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000	4,570	430
Other Objects	-	-	-	-	-
Total	<u>416,485</u>	<u>(53,980)</u>	<u>362,505</u>	<u>359,897</u>	<u>2,608</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	\$ 1,000	\$ (1,000)	-	-	-
Total	1,000	(1,000)	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	15,000	(15,000)	-	-	-
Total	15,000	(15,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,300	(25,225)	\$ 20,075	\$ 16,502	\$ 3,573
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,086,749	(105,025)	981,724	954,680	27,044
Total	1,132,049	(130,250)	1,001,799	971,182	30,617
Total Undistributed Expenditures	1,932,189	(281,613)	1,650,576	1,599,189	51,387
Total School Based Budget Current Expense	5,267,080	(238,680)	5,028,400	4,929,847	98,553
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	15,000	58,500	73,500	53,339	20,161
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	15,000	58,500	73,500	53,339	20,161
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	\$ 5,282,080	\$ (180,180)	\$ 5,101,900	\$ 4,983,186	\$ 118,714

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,574,472	\$ 271,851	\$ 2,846,323	\$ 2,845,987	\$ 336
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	101,864	(28,046)	73,818	70,680	3,138
	2,000		2,000	1,379	621
	40,000	(1,168)	38,832	27,333	11,499
	160,712	2,408	163,120	157,928	5,192
	10,000		10,000	602	9,398
	2,000		2,000		2,000
Total	316,576	(26,806)	289,770	257,922	31,848
Total Regular Programs - Instruction	2,891,048	245,045	3,136,093	3,103,909	32,184
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, 2018

	<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>					
Behavioral Disabilities					
Salaries of Teachers	\$ 331,228	\$ (81,993)	\$ 249,235	\$ 249,235	-
Other Salaries for Instruction	86,890	(25,280)	61,610	61,610	-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>418,118</u>	<u>(107,273)</u>	<u>310,845</u>	<u>310,845</u>	<u>-</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	394,888	(55,922)	338,966	338,966	-
Other Salaries for Instruction	30,554	26,325	56,879	56,879	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500		2,500		\$ 2,500
Textbooks					
Other Objects					
Total	<u>427,942</u>	<u>(29,597)</u>	<u>398,345</u>	<u>395,845</u>	<u>2,500</u>
Autism					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>846,060</u>	<u>(136,870)</u>	<u>709,190</u>	<u>706,690</u>	<u>2,500</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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 372,391	\$ 95,577	\$ 467,968	\$ 467,968	-
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>374,891</u>	<u>95,577</u>	<u>470,468</u>	<u>467,968</u>	<u>2,500</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,111,999</u>	<u>203,752</u>	<u>4,315,751</u>	<u>4,278,567</u>	<u>37,184</u>
Attendance and Social Work					
Salaries		37,756	37,756	37,756	-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>37,756</u>	<u>37,756</u>	<u>37,756</u>	<u>-</u>
Health Services					
Salaries	93,146	(2,296)	90,850	90,850	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>93,146</u>	<u>(2,296)</u>	<u>90,850</u>	<u>90,850</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 156,307	\$ (17,057)	\$ 139,250	\$ 139,250	-
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000		1,000	265	\$ 735
Supplies and Materials	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>158,307</u>	<u>(17,057)</u>	<u>141,250</u>	<u>139,515</u>	<u>1,735</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	54,109	2,802	56,911	56,910	1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	5,000	(4,350)	650	620	30
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>59,109</u>	<u>(1,548)</u>	<u>57,561</u>	<u>57,530</u>	<u>31</u>
Educational Media/School Library					
Salaries	97,251	(31,451)	65,800	65,106	694
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000		1,000	877	123
Other Purchased Services					
Supplies and Materials	2,000		2,000		2,000
Other Objects	-	-	-	-	-
Total	<u>100,251</u>	<u>(31,451)</u>	<u>68,800</u>	<u>65,983</u>	<u>2,817</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000		3,000	1,705	1,295
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,705</u>	<u>1,295</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	303,769	(2,774)	300,995	300,276	719
Salaries of Sec't and Clerical Assistants	128,491	(66,411)	62,080	60,090	1,990
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,000		2,000	1,822	178
Other Purchased Services	1,000		1,000	400	600
Supplies and Materials	1,000	3,954	4,954	4,928	26
Other Objects	-	-	-	-	-
Total	<u>436,260</u>	<u>(65,231)</u>	<u>371,029</u>	<u>367,516</u>	<u>3,513</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 10,000	-	\$ 10,000	-	\$ 10,000
Total	10,000	-	10,000	-	10,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	54,400	(21,447)	32,953	29,836	3,117
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,062,079	(175,618)	886,461	866,831	19,630
Total	1,116,479	(197,065)	919,414	896,667	22,747
Total Undistributed Expenditures	1,976,552	(276,892)	1,699,660	1,657,522	42,138
Total School Based Budget Current Expense	6,088,551	(73,140)	6,015,411	5,936,089	79,322
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8		18,220	18,220	9,110	9,110
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	-	18,220	18,220	9,110	9,110
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 Maxson School	\$ 6,088,551	\$ (54,920)	\$ 6,033,631	\$ 5,945,199	\$ 88,432

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Mainfield High School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12	\$ 7,250,786	\$ (391,736)	\$ 6,859,050	\$ 6,844,617	\$ 14,433
Total	7,250,786	(391,736)	6,859,050	6,844,617	14,433
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	106,798	(13,917)	92,881	73,362	19,519
Purchase Professional Educational Services	45,000	60,358	105,358	102,697	2,661
Purchased Technical Services	10,000	(10,000)	-	-	-
Other Purchased Services	150,000	54,323	204,323	202,602	1,721
General Supplies	213,890	91,457	305,347	295,080	10,267
Textbooks	95,000	19,923	114,923	108,796	6,127
Other Objects	7,000	9,500	16,500	15,116	1,384
Total	627,688	211,644	839,332	797,653	41,679
Total Regular Programs - Instruction	7,878,474	(180,092)	7,698,382	7,642,270	56,112
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	693,235	(90,000)	603,235	564,771	38,464
Other Salaries for Instruction	92,136	704	92,840	89,129	3,711
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	4,000	(1,052)	2,948	2,948	-
Textbooks	1,000	(707)	293	293	0
Other Objects	-	-	-	-	-
Total	790,371	(91,055)	699,316	657,141	42,175
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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 57,267		\$ 57,267	\$ 57,060	\$ 207
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	4,000	\$ 1,759	5,759		5,759
Textbooks	4,000	-	4,000	4,000	-
Total	<u>65,267</u>	<u>1,759</u>	<u>67,026</u>	<u>61,060</u>	<u>5,966</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	113,146	1,056	114,202	114,202	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>113,146</u>	<u>1,056</u>	<u>114,202</u>	<u>114,202</u>	<u>-</u>
Resource Room					
Salaries of Teachers	708,431	40,970	749,401	749,401	-
Other Salaries for Instruction	56,020		56,020	25,051	30,969
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	(4,000)	-		-
Textbooks	1,000		1,000		1,000
Other Objects					
Total	<u>769,451</u>	<u>36,970</u>	<u>806,421</u>	<u>774,452</u>	<u>31,969</u>
Autism					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>1,738,235</u>	<u>(51,270)</u>	<u>1,686,965</u>	<u>1,606,855</u>	<u>80,110</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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,102,027	\$ 8,178	\$ 1,110,205	\$ 1,097,752	\$ 12,453
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	8,000		8,000	1,790	6,210
Textbooks	25,000		25,000		25,000
Other Objects	-		-	-	-
Total	<u>1,135,027</u>	<u>8,178</u>	<u>1,143,205</u>	<u>1,099,542</u>	<u>43,663</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	5,000	(5,000)			
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(5,000)</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>10,756,736</u>	<u>(228,184)</u>	<u>10,528,552</u>	<u>10,348,667</u>	<u>179,885</u>
Attendance and Social Work					
Salaries	197,687	524	198,211	198,036	175
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000	(2,350)	2,650	1,500	1,150
Other Objects	-	-	-	-	-
Total	<u>202,687</u>	<u>(1,826)</u>	<u>200,861</u>	<u>199,536</u>	<u>1,325</u>
Health Services					
Salaries	96,041	65,572	161,613	161,613	-
Salaries of Social Service Coordinators	255,175	12,779	267,954	267,953	1
Purchased Professional and Technical Services		350	350	279	71
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>351,216</u>	<u>78,701</u>	<u>429,917</u>	<u>429,845</u>	<u>72</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Guidance					
Salaries of Other Professional Staff	\$ 376,858	\$ 101,974	\$ 478,832	\$ 478,831	\$ 1
Salaries of Secretarial and Clerical	67,908	22,316	90,224	90,223	1
Other Salaries					
Purchased Professional Educational Services		14,500	14,500	14,500	-
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,500	(1,876)	624	352	272
Other Objects	-	-	-	-	-
Total	447,266	136,914	584,180	583,906	274
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	250	-	250	-	250
Educational Media/School Library					
Salaries	128,331	(32,856)	95,475	95,475	-
Salaries of Technology Coordinators	97,355		97,355	96,761	594
Purchased Professional and Technical Services	15,000	(15,000)	-	-	-
Other Purchased Services					
Supplies and Materials	5,000		5,000	4,981	19
Other Objects	-	-	-	-	-
Total	245,686	(47,856)	197,830	197,217	613
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	(2,460)	540	482	58
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,000	(2,460)	540	482	58
Support Service - School Administration					
Salaries of Principals/Assistant Principals	408,015	193,279	601,294	601,294	-
Salaries of Sec't and Clerical Assistants	130,396		130,396	128,467	1,929
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	538,411	193,279	731,690	729,761	1,929

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 13,000	\$ (8,940)	\$ 4,060	\$ 4,060	-
Total	13,000	(8,940)	4,060	4,060	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	168,000	(132,161)	35,839	32,546	\$ 3,293
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	2,895,910	(422,137)	2,473,773	2,438,533	35,240
Total	3,063,910	(554,298)	2,509,612	2,471,079	38,533
Total Undistributed Expenditures	4,865,426	(206,486)	4,658,940	4,615,886	43,054
Total School Based Budget Current Expense	15,622,162	(434,670)	15,187,492	14,964,553	222,939
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12		63,180	63,180	60,900	2,280
School-Sponsored and Other Instructional Programs					
Learning and for 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	-	63,180	63,180	60,900	2,280
SPECIAL SCHOOLS					
Summer School - Instruction		6,072	6,072	6,021	51
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	6,072	6,072	6,021	51
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield High School	\$ 15,622,162	\$ (365,418)	\$ 15,256,744	\$ 15,031,474	\$ 225,270

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 184,851	\$ 304,088	\$ 488,939	\$ 463,775	\$ 25,164
	<u>184,851</u>	<u>304,088</u>	<u>488,939</u>	<u>463,775</u>	<u>25,164</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	19,000	19,000	13,838	5,162
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>204</u>	<u>796</u>
	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total	-	23,000	23,000	14,042	8,958
	<u>-</u>	<u>23,000</u>	<u>23,000</u>	<u>14,042</u>	<u>8,958</u>
Total Regular Programs - Instruction	184,851	327,088	511,939	477,817	34,122
	<u>184,851</u>	<u>327,088</u>	<u>511,939</u>	<u>477,817</u>	<u>34,122</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>
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>
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>
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, 2018

	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, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
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 Co-curricular 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	\$ 184,851	\$ 327,088	\$ 511,939	\$ 477,817	\$ 34,122
Attendance and Social Work					
Salaries		65,356	65,356	63,863	1,493
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	-	65,356	65,356	63,863	1,493
Health Services					
Salaries		65,251	65,251	13,927	51,324
Salaries of Social Service Coordinators		217	217		217
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	65,468	65,468	13,927	51,541

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff		\$ 58,418	\$ 58,418	\$ 34,834	\$ 23,584
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	-	58,418	58,418	34,834	23,584
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services		2,000	2,000		2,000
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	2,000	2,000	-	2,000
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	137,502	92,070	229,572	182,341	47,231
Salaries of Sec't and Clerical Assistants					
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		2,500	2,500	348	2,152
Supplies and Materials		1,617	1,617	1,506	111
Other Objects	-	-	-	-	-
Total	137,502	96,187	233,689	184,195	49,494

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ -	5,000	\$ 5,000	-	\$ 5,000
Total	-	5,000	5,000	-	5,000
Unallocated Employee Benefits					
Group Insurance					
Social Security		\$ 15,748	15,748	\$ 11,712	4,036
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	-	61,035	61,035	59,137	1,898
Total	-	76,783	76,783	70,849	5,934
Total Undistributed Expenditures	137,502	369,212	506,714	367,668	139,046
Total School Based Budget Current Expense	322,353	696,300	1,018,653	845,485	173,168
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	\$ 322,353	\$ 696,300	\$ 1,018,653	\$ 845,485	\$ 173,168

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,496,253	\$ 128,914	\$ 2,625,167	\$ 2,624,592	\$ 575
	126,795	(126,795)	-	-	-
Total	2,623,048	2,119	2,625,167	2,624,592	575
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	30,712	(30,712)	-	-	-
Purchase Professional Educational Services	7,000	1,000	8,000	7,153	847
Purchased Technical Services					
Other Purchased Services	35,000	4,782	39,782	33,636	6,146
General Supplies	20,000	(3,965)	16,035	15,574	461
Textbooks					
Other Objects	5,000	2,500	7,500	7,500	-
Total	97,712	(26,395)	71,317	63,863	7,454
Total Regular Programs - Instruction	2,720,760	(24,276)	2,696,484	2,688,455	8,029
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, 2018

	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	\$ 167,079	\$ 62,904	\$ 229,983	\$ 228,160	\$ 1,823
Other Salaries for Instruction	56,546	10,768	67,314	67,313	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	223,625	73,672	297,297	295,473	1,824
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	223,625	73,672	297,297	295,473	1,824
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, 2018

	<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 Co-curricular 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	\$ 2,944,385	\$ 49,396	\$ 2,993,781	\$ 2,983,928	\$ 9,853
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	87,236	799	88,035	88,035	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	87,236	799	88,035	88,035	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 143,661	\$ 24,236	\$ 167,897	\$ 167,897	-
Salaries of Secretarial and Clerical	53,372	2,617	55,989	55,989	-
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>197,033</u>	<u>26,853</u>	<u>223,886</u>	<u>223,886</u>	<u>-</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	12,000		12,000	11,233	767
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>11,233</u>	<u>767</u>
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000		10,000	9,910	90
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,910</u>	<u>90</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	5,300		5,300	5,150	150
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,300</u>	<u>-</u>	<u>5,300</u>	<u>5,150</u>	<u>150</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	291,598	(2,411)	289,187	283,823	5,364
Salaries of Sec't and Clerical Assistants	65,567	3,910	69,477	69,474	3
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	26,910	4,398	31,308	31,183	125
Other Objects	-	-	-	-	-
Total	<u>384,075</u>	<u>5,897</u>	<u>389,972</u>	<u>384,480</u>	<u>5,492</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ (12,040)	\$ 2,960	\$ 600	\$ 2,360
Total	15,000	(12,040)	2,960	600	2,360
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,100	(21,715)	23,385	20,056	3,329
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	832,453	(106,285)	726,168	709,876	16,292
Total	877,553	(128,000)	749,553	729,932	19,621
Total Undistributed Expenditures	1,588,197	(106,491)	1,481,706	1,453,226	28,480
Total School Based Budget Current Expense	4,532,582	(57,095)	4,475,487	4,437,154	38,333
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	5,000	22,095	27,095	25,972	1,123
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	22,095	27,095	25,972	1,123
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 Plainfield Academy for Academic and Civic Development	\$ 4,537,582	\$ (35,000)	\$ 4,502,582	\$ 4,463,126	\$ 39,456

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, 2018**

	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			\$ 1,140,863	\$ 19,394,557	\$ 65,421	-	\$ 20,600,841
Federal	\$ 4,064,851	\$ 2,780,228	-	-	-	-	6,845,079
Local Sources	-	-	-	-	11,150	\$ 49,505	60,655
	<u>4,064,851</u>	<u>2,780,228</u>	<u>1,140,863</u>	<u>19,394,557</u>	<u>76,571</u>	<u>49,505</u>	<u>27,506,575</u>
Total Revenues							
EXPENDITURES							
Instruction							
Salaries of Teachers	401,461	203,314	22,741	78,192	-	1,848	707,556
Other Salaries for Instruction	-	-	91,010	31,030	-	-	122,040
Other Salaries	-	97,771	-	-	-	-	97,771
Purchased Professional/Educational Services	750	51,550	-	163	-	-	52,463
Purchased Prof. & Technical Services	-	26,375	-	-	-	-	26,375
Tuition	-	1,736,294	-	-	-	-	1,736,294
Other Purchased Services	60,000	1,090	-	-	-	-	61,090
General Supplies	804,278	64,028	-	1,218	-	-	869,524
Textbooks	-	-	-	-	15,426	-	15,426
Other Objects	17,172	12,728	-	214	-	-	30,114
	<u>1,283,661</u>	<u>2,193,150</u>	<u>113,751</u>	<u>110,817</u>	<u>15,426</u>	<u>1,848</u>	<u>3,718,653</u>
Total Instruction							

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**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>EXHIBIT</u> <u>E-1A</u>	<u>EXHIBIT</u> <u>E-1B</u>	<u>EXHIBIT</u> <u>E-1C</u>	<u>EXHIBIT</u> <u>E-1D</u>	<u>EXHIBIT</u> <u>E-1E</u>	<u>EXHIBIT</u> <u>E-1F</u>	<u>Total</u>
EXPENDITURES (Continued)							
Support Services							
Salaries of Teachers	\$ 101,875	\$ 43,343	-	-	-	-	\$ 145,218
Salaries of Supervisors of Instruction	-	-	-	\$ 148,875	-	-	148,875
Salaries of Principals/Assistant Principals/Directors	-	-	-	144,462	-	-	144,462
Salaries of Other Professional Staff	201,899	278,337	\$ 691,739	864,177	-	-	2,036,152
Salaries of Secretarial and Clerical Asst.	37,064	12,338	-	292,490	-	-	341,892
Other Salaries	289,739	1,050	262,834	113,550	-	-	667,173
Salaries of Community Parent Involvement Spec.	-	-	-	92,350	-	-	92,350
Salaries of Master Teachers	-	-	-	444,373	-	-	444,373
Personal Services-Employee Benefits	203,573	149,633	-	544,984	-	-	898,190
Purchased Professional/Educational Services	364,399	44,800	4,927	15,734,520	-	\$ -	16,148,646
Purchased Professional/Educational Services-Head Start	-	-	-	1,708,838	-	-	1,708,838
Other Purchased Professional/Educational Services	-	-	-	132,021	-	-	132,021
Purchased Professional/Technical Services	-	-	-	-	\$ 49,995	-	49,995
Other Purchased Professional Services	-	-	-	24,713	-	18,378	43,091
Rentals	-	-	-	60,000	-	-	60,000
Travel	9,367	3,638	323	4,465	-	-	17,793
Other Purchased Services	40,099	20,271	9,114	3,646	-	372	73,502
Supplies and Materials	267,210	29,079	48,778	111,962	11,150	22,127	490,306
Other Objects	-	1,344	9,397	-	-	4,035	14,776
Total Support Services	<u>1,515,225</u>	<u>583,833</u>	<u>1,027,112</u>	<u>20,425,426</u>	<u>61,145</u>	<u>44,912</u>	<u>23,657,653</u>
Facilities Acquisition and Construction							
Instructional Equipment	68,393	3,245	-	-	-	2,745	74,383
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	<u>68,393</u>	<u>3,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,745</u>	<u>74,383</u>

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**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>EXHIBIT E-1F</u>	<u>Total</u>
EXPENDITURES (Continued)							
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 2,867,279	\$ 2,780,228	\$ 1,140,863	\$ 20,536,243	\$ 76,571	\$ 49,505	\$ 27,450,689
Other Financing Sources (Uses)							
Transfers from Other Funds				1,141,686			1,141,686
Contribution to School-Based Budgets	<u>(1,197,572)</u>	-	-	-	-	-	<u>(1,197,572)</u>
Total Outflows	<u>4,064,851</u>	<u>2,780,228</u>	<u>1,140,863</u>	<u>19,394,557</u>	<u>76,571</u>	<u>49,505</u>	<u>27,506,575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Elementary and Secondary Education Act (ESEA)

	<u>Title I</u>	<u>Title I SIA</u>	<u>Title IIA</u>	<u>Title III</u>	<u>Title III Immigrant</u>	<u>Title IV</u>	<u>Total</u>
REVENUES							
Intergovernmental							
State							
Federal	\$ 2,611,053	\$ 269,713	\$ 399,977	\$ 686,137	\$ 74,189	\$ 23,782	\$ 4,064,851
Local	-	-	-	-	-	-	-
Total Revenues	\$ 2,611,053	\$ 269,713	\$ 399,977	\$ 686,137	\$ 74,189	\$ 23,782	\$ 4,064,851
EXPENDITURES							
Instruction							
Salaries of Teachers	\$ 207,295	\$ 31,420		\$ 162,746			\$ 401,461
Other Salaries							-
Purchased Professional-Ed Services					\$ 750		750
Other Purchased Services				60,000			60,000
General Supplies	508,880	\$ 134,898		112,020	\$ 33,463	15,017	804,278
Other Objects	17,172	-	-	-	-	-	17,172
Total Instruction	733,347	166,318	-	334,766	33,463	15,767	1,283,661
Support Services							
Salaries of Teachers	94,693				7,182		101,875
Salaries of Other Professional Staff	201,899						201,899
Salaries of Secretaries & Clerical Asst.	37,064						37,064
Other Salaries	59,044		\$ 15,282	215,413			289,739
Personal Services-Employee Benefits	113,810	2,712	1,962	84,519	570		203,573
Purchased Professional-Educational Services	36,458		294,758	30,683		2,500	364,399
Travel	9,367						9,367
Other Purchased Services	12,995		6,348	20,756			40,099
Supplies and Materials	70,331	76,763	81,627		32,974	5,515	267,210
Other Objects	-	-	-	-	-	-	-
Total Support Services	635,661	79,475	399,977	351,371	40,726	8,015	1,515,225
Facilities Acquisition and Construction							
Instructional Equipment	44,473	23,920					68,393
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	44,473	23,920	-	-	-	-	68,393
Total Expenditures	1,413,481	269,713	399,977	686,137	74,189	23,782	2,867,279
Other Financing Sources (Uses)							
Contribution to School-Based Budgets	(1,197,572)	-	-	-	-	-	(1,197,572)
Total Outflows	2,611,053	269,713	399,977	686,137	74,189	23,782	4,064,851
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, 2018

	IDEA Basic	IDEA Pre-School	21st Century IDEA Supplement Grant	21st Century Community	Perkins Grant	Total
REVENUES						
Intergovernmental						
State						
Federal	\$ 2,129,255	\$ 48,923	\$ 36,194	\$ 514,979	\$ 50,877	\$ 2,780,228
Local	-	-	-	-	-	-
Total Revenues	\$ 2,129,255	\$ 48,923	\$ 36,194	\$ 514,979	\$ 50,877	\$ 2,780,228
EXPENDITURES						
Instruction						
Salaries of Teachers			\$ 27,685	\$ 175,181	\$ 448	\$ 203,314
Other Salaries for Instruction						-
Other Salaries	\$ 97,771					97,771
Purchased Professional-Ed Services	45,000		3,000		3,550	51,550
Purchased Prof. & Technical Services				26,375		26,375
Tuition	1,692,371	\$ 43,923				1,736,294
Other Purchased Services				1,090		1,090
General Supplies	9,691	5,000	3,363	4,905	\$ 41,069	64,028
Other Objects	1,000	-	-	10,327	1,401	12,728
Total Instruction	1,845,833	48,923	34,048	217,878	46,468	2,193,150
Support Services						
Salaries of Teachers				43,343		43,343
Salaries of Other Professional Staff	167,537			110,800		278,337
Salaries of Secretarial and Clerical Asst.				12,338		12,338
Other Salaries					1,050	1,050
Personal Services-Employee Benefits	74,339		2,146	73,034	114	149,633
Purchased Professional-Educational Services	15,190			29,610		44,800
Travel				3,638		3,638
Other Purchased Services	3,092			17,179		20,271
Supplies and Materials	22,270			6,809		29,079
Other Objects	994	-	-	350	-	1,344
Total Support Services	283,422	-	2,146	297,101	1,164	583,833
Facilities Acquisition and Construction						
Instructional Equipment					3,245	3,245
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	-	-	3,245	3,245
Contribution to School-Based Budgets	-	-	-	-	-	-
Total Expenditures	\$ 2,129,255	\$ 48,923	\$ 36,194	\$ 514,979	\$ 50,877	\$ 2,780,228

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	SBYS- Family Friendly Emerson	SBYS- PSNJ-II	SBYS	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- APPI	SBYS- PLP	Total
REVENUES									
Intergovernmental									
State	\$ 41,995	\$ 53,903	\$ 295,013	\$ 237,291	\$ 168,551	\$ 176,850	\$ 62,777	\$ 104,483	\$ 1,140,863
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 41,995	\$ 53,903	\$ 295,013	\$ 237,291	\$ 168,551	\$ 176,850	\$ 62,777	\$ 104,483	\$ 1,140,863
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 22,741								\$ 22,741
Other Salaries for Instruction								\$ 91,010	91,010
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	22,741	-	-	-	-	-	-	91,010	113,751
Support Services									
Salaries of Other Professional Staff	9,977		\$ 283,143	\$ 3,030	\$ 161,631	\$ 174,052	\$ 59,906		691,739
Salaries of Secretarial and Clerical Assistants									-
Other Salaries		\$ 40,850		221,984					262,834
Personal Services-Employee Benefits									-
Purchased Professional Educational Services	2,811			179	744		295	898	4,927
Travel			323						323
Other Purchased Services	2,946	3,224	457	2,136	351				9,114
Supplies and Materials	3,520	5,530	10,090	9,566	5,717	2,798	1,395	10,162	48,778
Other Objects	-	4,299	1,000	396	108		1,181	2,413	9,397
Total Support Services	19,254	53,903	295,013	237,291	168,551	176,850	62,777	13,473	1,027,112
Facilities Acq. and Construction									
Instructional Equipment									-
Non-instructional Equipment									-
Total Facilities Acquisition & Construction									-
Contribution to School-Based Budgets									-
Total Expenditures	\$ 41,995	\$ 53,903	\$ 295,013	\$ 237,291	\$ 168,551	\$ 176,850	\$ 62,777	\$ 104,483	\$ 1,140,863

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Preschool Education	SBYS- Family Friendly Jefferson	Handicapped Services			Auxiliary Services		Total
			Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education		
REVENUES								
Intergovernmental								
State	\$ 19,241,953	\$ 40,108	\$ 14,198	\$ 4,911	\$ 17,288	\$ 76,099	\$	19,394,557
Federal								-
Local								-
Total Revenues	19,241,953	40,108	14,198	4,911	17,288	76,099		19,394,557
EXPENDITURES								
Instruction								
Salaries of Teachers	\$ 59,518	\$ 18,674						\$ 78,192
Other Salaries for Instruction	31,030							31,030
Purchased Professional- Educational Services		163						163
Other Purchased Services								-
General Supplies	1,218							1,218
Other Objects	214							214
Total Instruction	91,980	18,837						110,817
Support Services								
Salaries of Supervisors of Instruction	148,875							148,875
Salaries of Principals/Assistant Principals/Directors	144,462							144,462
Salaries of Other Professional Staff	850,755	13,422						864,177
Salaries of Secretarial and Clerical Asst.	292,490							292,490
Other Salaries	113,550							113,550
Salaries of Community Parent Involvement Spec.	92,350							92,350
Salaries of Master Teachers	444,373							444,373
Personal Services - Employee Benefits	544,984							544,984
Purchased Prof/Educ Services Contracted Pre-K	15,734,520							15,734,520
Purchased Prof/Educ Services - Head Start	1,708,838							1,708,838
Other Purchased Professional/Educational Services	19,525		\$ 14,198	\$ 4,911	\$ 17,288	\$ 76,099		132,021
Purchased Professional and Technical Services								-
Other Purchased Professional Services	24,713							24,713
Rentals	60,000							60,000
Travel	4,465							4,465
Other Purchased Services		3,646						3,646
Supplies and Materials	107,759	4,203						111,962
Other Objects								-
Total Support Services	20,291,659	21,271	14,198	4,911	17,288	76,099		20,425,426
Total Expenditures	20,383,639	40,108	14,198	4,911	17,288	76,099		20,536,243
Other Financing Sources (Uses)								
Transfer from General Fund	1,141,686							1,141,686
Contribution to School-Based Budgets								-
Total Outflows	19,241,953	40,108	14,198	4,911	17,288	76,099		19,394,557
Excess (Deficiency) of Revenues Over (Under Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Non-Public Security	Chapter 192/193 Home Instruction	Flex Funds	21st Century Planned Parenthood	Maxson/Hubbard Donation	Total
REVENUES									
Intergovernmental									
State	\$ 18,295	\$ 15,426	\$ 10,464	\$ 21,236	\$ -				\$ 65,421
Federal									-
Local	-	-	-	-	-	\$ 8,407	\$ 2,216	\$ 527	11,150
Total Revenues	\$ 18,295	\$ 15,426	\$ 10,464	\$ 21,236	\$ -	\$ 8,407	\$ 2,216	\$ 527	\$ 76,571
EXPENDITURES									
Instruction									
Textbooks		\$ 15,426							\$ 15,426
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	15,426	-	-	-	-	-	-	15,426
Support Services									
Purchased Professional- Educational Services									-
Other Purchased Professional/Educational Services									-
Purchased Professional/Technical Services	\$ 18,295		\$ 10,464	\$ 21,236					49,995
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services									-
Supplies and Materials						\$ 8,407	\$ 2,216	\$ 527	11,150
Other Objects	-	-	-	-	-	-	-	-	-
Total Support Services	18,295	-	10,464	21,236	-	8,407	2,216	527	61,145
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets									
	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 18,295	\$ 15,426	\$ 10,464	\$ 21,236	\$ -	\$ 8,407	\$ 2,216	\$ 527	\$ 76,571

**PLAINFIELD BOARD OF EDUCATION
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Goor Foundation</u>	<u>Black History Grant</u>	<u>Board Repairs Grant</u>	<u>Tennis Donation Hubstine</u>	<u>SFSS MIS Donation</u>	<u>Total</u>
REVENUES						
Intergovernmental						
State					\$	-
Federal						-
Local	\$ 6,254	\$ 1,500	\$ 18,378	\$ 20,466	\$ 2,907	49,505
Total Revenues	<u>6,254</u>	<u>1,500</u>	<u>18,378</u>	<u>20,466</u>	<u>2,907</u>	<u>49,505</u>
EXPENDITURES						
Instruction						
Salaries of Teachers	\$ 1,848					\$ 1,848
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	<u>1,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,848</u>
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						-
Other Purchased Professional/Educational Services						-
Purchased Professional/Technical Services						-
Other Purchased Professional Services			\$ 18,378			18,378
Contracted Services - Transportation						-
Rentals						-
Travel						-
Other Purchased Services					\$ 372	372
Supplies and Materials	\$ 1,661			\$ 20,466		22,127
Other Objects	-	\$ 1,500	-	-	2,535	4,035
Total Support Services	<u>1,661</u>	<u>1,500</u>	<u>18,378</u>	<u>20,466</u>	<u>2,907</u>	<u>44,912</u>
Facilities Acq. and Construction						
Instructional Equipment	2,745	-	-	-	-	2,745
Total Facilities Acquisition & Construction	<u>2,745</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,745</u>
Contribution to School-Based Budgets						
Total Expenditures	\$ 6,254	\$ 1,500	\$ 18,378	\$ 20,466	\$ 2,907	\$ 49,505

**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, 2018**

	<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	\$ 79,262	-	\$ 79,262	\$ 59,518	\$ 19,744
Other Salaries for Instruction	32,675	-	32,675	31,030	1,645
General Supplies	1,500	-	1,500	1,218	282
Other Objects	-	\$ 214	214	214	-
Total Instruction	<u>113,437</u>	<u>214</u>	<u>113,651</u>	<u>91,980</u>	<u>21,671</u>
Support Services					
Salaries of Supervisors of Instruction	149,665	-	149,665	148,875	790
Salaries of Program Directors	145,200	-	145,200	144,462	738
Salaries of Other Professional Staff	869,702	(18,000)	851,702	850,755	947
Salaries of Secr. and Clerical Assistants	274,708	18,000	292,708	292,490	218
Other Salaries	116,389	-	116,389	113,550	2,839
Salaries of Community Parent Involvement Spec.	96,975	-	96,975	92,350	4,625
Salaries of Master Teachers	485,053	-	485,053	444,373	40,680
Personal Services - Employee Benefits	624,187	-	624,187	544,984	79,203
Purchased Prof Ed Services - Contracted Pre-K	16,326,933	-	16,326,933	15,734,520	592,413
Purchased Prof Ed Services - Head Start	1,879,672	-	1,879,672	1,708,838	170,834
Other Purchased Professional - Educational Svs	40,000	(214)	39,786	19,525	20,261
Other Purchased Professional Services	26,000	-	26,000	24,713	1,287
Cleaning, Repair & Maintenance Services	15,000	-	15,000	-	15,000
Rentals	72,000	-	72,000	60,000	12,000
Travel	15,000	-	15,000	4,465	10,535
Supplies and Materials	184,700	-	184,700	107,759	76,941
Other Objects	-	-	-	-	-
Total Support Services	<u>21,321,184</u>	<u>(214)</u>	<u>21,320,970</u>	<u>20,291,659</u>	<u>1,029,311</u>
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	<u>\$ 21,434,621</u>	<u>\$ -</u>	<u>\$ 21,434,621</u>	<u>\$ 20,383,639</u>	<u>\$ 1,050,982</u>

Calculation of Budget Carryover

Total revised 2017-2018 Preschool Education Aid Allocation	\$ 19,188,301
Add: Actual ECPA/PEA Carryover (June 30, 2017)	2,023,437
Add: Budgeted Transfer from General Fund 2017-2018	1,141,686
Total Preschool Education Aid Funds Available for 2017-2018 Budget	<u>22,353,424</u>
Less: 2017-2018 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	21,434,621
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2018	<u>918,803</u>
Add: June 30, 2018 Unexpended ECPA	1,050,982
2017-2018 Actual Carryover - Preschool Education Aid	<u>\$ 1,969,785</u>
2017-2018 Preschool Education Aid Carryover Budgeted for Preschool Programs 2018-2019	<u>\$ 2,023,437</u>

**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, 2018**

	<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	\$ 79,262		\$ 79,262	\$ 59,518	\$ 19,744
Other Salaries for Instruction	32,675		32,675	31,030	1,645
General Supplies	1,500		1,500	1,218	282
Other Objects	-	\$ 214	214	214	-
Total Instruction	113,437	214	113,651	91,980	21,671
Support Services					
Salaries of Supervisors of Instruction	149,665	-	149,665	148,875	790
Salaries of Program Directors	145,200	-	145,200	144,462	738
Salaries of Other Professional Staff	869,702	(18,000)	851,702	850,755	947
Salaries of Sec, and Clerical Assistants	274,708	18,000	292,708	292,490	218
Other Salaries	116,389	-	116,389	113,550	2,839
Salaries of Community Parent Involvement Spec	96,975	-	96,975	92,350	4,625
Salaries of Master Teachers	485,053	-	485,053	444,373	40,680
Personal Services - Employee Benefits	624,187	-	624,187	544,984	79,203
Purchased Prof Ed Services - Contracted Pre-K	16,326,933	-	16,326,933	15,734,520	592,413
Purchased Prof Ed Services - Head Start	1,879,672	-	1,879,672	1,708,838	170,834
Other Purchased Professional - Educational Svs	40,000	(214)	39,786	19,525	20,261
Other Purchased Professional Services	26,000	-	26,000	24,713	1,287
Cleaning, Repair & Maintenance Services	15,000	-	15,000		15,000
Rentals	72,000	-	72,000	60,000	12,000
Travel	15,000	-	15,000	4,465	10,535
Supplies and Materials	184,700	-	184,700	107,759	76,941
Other Objects	-	-	-	-	-
Total Support Services	21,321,184	(214)	21,320,970	20,291,659	1,029,311
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	-	-	-	-	-
Contribution to School-Based Budgets					
	-	-	-	-	-
Total Expenditures	\$ 21,434,621	\$ -	\$ 21,434,621	\$ 20,383,639	\$ 1,050,982

CAPITAL PROJECTS FUND

PLAINFIELD BOARD OF EDUCATION
 CAPITAL PROJECTS FUND
 SUMMARY SCHEDULE OF PROJECT EXPENDITURES
 INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2018

<u>Year</u>	<u>Project</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Balance, June 30, 2018</u>
			<u>Prior Year</u>	<u>Current Year</u>		
2013	Window Repair and Replacement at Plainfield High School	\$ 2,184,280	\$ 2,001,465	\$ -	\$ 182,815	\$ -
		<u>\$ 2,184,280</u>	<u>\$ 2,001,465</u>	<u>\$ -</u>	<u>\$ 182,815</u>	<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Revenues	
State Sources - On-Behalf SDA Contributions	\$ 538,194
Transfer from General Fund	<u>101,325</u>
 Total Revenues	 <u>639,519</u>
 Expenditures	
Cancellation Grant Receivable-Budgetary Basis	284,140
On -Behalf SDA Construction Services	<u>538,194</u>
 Total Expenditures	 <u>822,334</u>
 Excess (Deficiency) of Revenues over (under) Expenditures	 <u>(182,815)</u>
 Fund Balance, Beginning of Year	 <u>182,815</u>
 Fund Balance - End of Year	 <u>\$ -</u>

**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	\$ 2,001,465
Transfer from General Fund	<u>-</u>	<u>\$ 101,325</u>	<u>101,325</u>	<u>-</u>
 Total Revenues	 <u>2,184,280</u>	 <u>101,325</u>	 <u>2,285,605</u>	 <u>2,001,465</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	101,325		101,325	118,465
Construction Services	1,900,140		1,900,140	1,883,000
SDA Grant Cancelled - Budgetary Basis	<u>-</u>	<u>284,140</u>	<u>284,140</u>	<u>-</u>
 Total Expenditures	 <u>2,001,465</u>	 <u>284,140</u>	 <u>2,285,605</u>	 <u>2,001,465</u>
 Excess of Revenue Over Expenditures	 <u>\$ 182,815</u>	 <u>\$ (182,815)</u>	 <u>\$ -</u>	 <u>\$ -</u>

Additional Project Information:

Project Number	4160-050-12-6400 (GB-0246-D01)
Grant Date	3/7/2014
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 2,184,280
Additional Authorized Cost	\$ (182,815)
Revised Authorized Cost	\$ 2,001,465
Percentage Increase Over Original Authorized Cost	-8.37%
Percentage Completion	100.00%
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, 2018**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 93,166	\$ 4,797,851	\$ 4,891,017
Total Assets	<u>\$ 93,166</u>	<u>\$ 4,797,851</u>	<u>\$ 4,891,017</u>
LIABILITIES			
Accrued Salaries and Wages		\$ 3,667,079	\$ 3,667,079
Payroll Deductions and Withholdings		972,239	972,239
Accounts Payable	\$ 25,803		25,803
Due to Other Funds		158,533	158,533
Due to Student Groups	<u>67,363</u>	<u>-</u>	<u>67,363</u>
Total Liabilities	<u>\$ 93,166</u>	<u>\$ 4,797,851</u>	<u>\$ 4,891,017</u>

**FIDUCIARY NET POSITION
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 STUDENT ACTIVITY AGENCY FUND
 SCHEDULE OF CHANGE IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School</u>	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>June 30, 2018</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 81	\$ 21,773	\$ 20,844	\$ 1,010
Barack Obama Academy for Academic and Civic Development	372		25	347
Cedarbrook	94	5,922	2,707	3,309
Clinton School	782	11,587	11,897	472
Cook School	947	14,146	14,161	932
Emerson School	1,947	20,873	21,716	1,104
Evergreen School	11,955	8,639	12,579	8,015
Hubbard School	5,225	19,144	16,752	7,617
Jefferson School	2,276	17,511	16,896	2,891
Maxson School	12,903	36,690	50,294	(701)
Stillman School	5,381	9,874	12,016	3,239
Washington School	1,866		723	1,143
Woodland School	2,640	3,991	3,691	2,940
HIGH SCHOOL				
High School Account	11,405	136,939	147,897	447
Plainfield Academy for Arts and Advanced Studies	24,057	61,304	65,398	19,963
Athletic Account	18,217	64,761	68,343	14,635
	<u>\$ 100,148</u>	<u>\$ 433,154</u>	<u>\$ 465,939</u>	<u>\$ 67,363</u>
Cash Receipts/Disbursements	\$ 433,154	\$ 440,136		
Accounts Payable	-	25,803		
	<u>\$ 433,154</u>	<u>\$ 465,939</u>		

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 PAYROLL AGENCY FUND
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Balance, July 1, <u>2017</u>	<u>Additions</u>	<u>Deductions</u>	Balance, June 30, <u>2018</u>
ASSETS				
Cash	\$ 4,619,655	\$ 100,031,649	\$ 99,853,453	\$ 4,797,851
Due From Other Funds	<u>3,602</u>	<u>-</u>	<u>3,602</u>	<u>-</u>
Total Assets	<u>\$ 4,623,257</u>	<u>\$ 100,031,649</u>	<u>\$ 99,857,055</u>	<u>\$ 4,797,851</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 893,167	\$ 49,385,819	\$ 49,306,747	\$ 972,239
Accrued Salaries and Wages	3,571,557	50,645,830	50,550,308	3,667,079
Due to Other Funds	<u>158,533</u>	<u>-</u>	<u>-</u>	<u>158,533</u>
Total Liabilities	<u>\$ 4,623,257</u>	<u>\$ 100,031,649</u>	<u>\$ 99,857,055</u>	<u>\$ 4,797,851</u>

LONG-TERM DEBT

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance, July 1, 2017</u>	<u>Retired</u>	<u>Balance, June 30, 2018</u>
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2018	\$ 1,595,000	5.000 %	\$ 19,065,000	\$ 1,515,000	\$ 17,550,000
			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>\$ 19,065,000</u>	<u>\$ 1,515,000</u>	<u>\$ 17,550,000</u>	

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 1,229,406		\$ 1,229,406	\$ 1,229,406	
State Sources					
Debt Service Aid Type II	<u>1,172,425</u>	<u>-</u>	<u>1,172,425</u>	<u>1,172,425</u>	<u>-</u>
Total Revenues	<u>2,401,831</u>	<u>-</u>	<u>2,401,831</u>	<u>2,401,831</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Interest	886,832		886,832	886,832	
Redemption of Principal	<u>1,515,000</u>	<u>-</u>	<u>1,515,000</u>	<u>1,515,000</u>	<u>-</u>
Total Expenditures	<u>2,401,832</u>	<u>-</u>	<u>2,401,832</u>	<u>2,401,832</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATISTICAL SECTION

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

Contents

Exhibits

Financial Trends

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

J-1 to J-5

Revenue Capacity

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

J-6 to J-9

Debt Capacity

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

J-10 to J-13

Demographic and Economic Information

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

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. J-16 to J-20

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

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

	2009	2010	2011	2012	Fiscal Year Ending June 30,		2015	2016	2017	2018
			(Restated)		2013	2014				
						(Restated)				
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 64,803,818
Restricted	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002	11,412,730	8,392,410
Unrestricted	(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)	(62,457,064)
Total Governmental Activities Net Position	\$ 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	\$ 10,739,164
Business-Type Activities										
Net Investment in Capital Assets	\$ 12,906	\$ 13,383	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773	\$ 376,472	\$ 353,838	\$ 586,532
Unrestricted	118,305	339,128	429,397	369,759	726,867	592,614	694,183	1,224,877	1,782,090	1,323,900
Total Business-Type Activities Net Position	\$ 131,211	\$ 352,511	\$ 703,743	\$ 756,477	\$ 1,060,896	\$ 910,683	\$ 1,061,956	\$ 1,601,349	\$ 2,135,928	\$ 1,910,432
District-Wide										
Net Investment in Capital Assets	\$ 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	\$ 65,390,350
Restricted	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002	11,412,730	8,392,410
Unrestricted	(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)	(61,133,164)
Total District Net Position	\$ 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	\$ 12,649,596

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)

	2009	2010	2011	2012	Fiscal Year Ending June 30,		2015	2016	2017	2018
					2013	2014				
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 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	\$ 92,152,600
Special Education	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	28,465,014
Other Instruction	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	18,501,285
School Sponsored Activities And Athletics	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	1,721,616
Support Services:										
Student & Instruction Related Services	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	43,030,952
School Administration Services	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	9,848,647
General Administration Services	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	2,412,713
Business/Central	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	6,236,281
Plant Operations And Maintenance	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	21,996,077
Pupil Transportation	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	6,101,585
Interest On Long-Term Debt	1,119,553	1,092,465	1,115,356	1,182,567	1,122,760	1,225,945	994,621	959,173	898,631	824,192
Total Governmental Activities Expenses	153,064,979	155,674,235	156,007,594	168,437,259	175,124,883	183,127,236	197,172,845	212,438,781	226,637,845	231,290,962
Business-Type Activities										
Food Service	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522	4,495,306	4,616,279	5,119,892	4,940,460	4,470,996
Total Business-Type Activities Expense	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522	4,495,306	4,616,279	5,119,892	4,940,460	4,470,996
Total District Expenses	\$ 156,238,609	\$ 158,931,490	\$ 159,576,456	\$ 172,436,953	\$ 179,024,405	\$ 187,622,542	\$ 201,789,124	\$ 217,558,673	\$ 231,578,305	\$ 235,761,958
Program Revenues										
Governmental Activities:										
Charges For Services	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,530	\$ 385,724	\$ 311,057	\$ 309,229	\$ 253,730	\$ 197,379	\$ 275,122
Operating Grants And Contributions	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	82,680,136
Capital Grants And Contributions	1,560,605	1,330,858	979,257	4,071	152,133	117,781	62,765	1,809,168	348,978	538,194
Total Governmental Activities Program Revenues	41,066,308	55,410,847	43,602,026	45,125,774	49,102,459	49,733,629	62,576,645	69,844,683	78,985,714	83,493,452

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

	2009	2010	2011	2012	Fiscal Year Ending June 30,		2015	2016	2017	2018
					2013	2014				
Business-Type Activities:										
Charges For Services:										
Food Service	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336	\$ 748,225	\$ 471,720	\$ 435,983
Operating Grants And Contributions	2,390,765	2,708,120	2,855,504	3,148,049	3,473,231	3,763,737	4,080,642	4,910,564	4,723,068	3,782,464
Total Business Type Activities Program Revenues	3,235,929	3,477,754	3,620,453	4,051,707	4,203,574	4,344,608	4,766,978	5,658,789	5,194,788	4,218,447
Total District Program Revenues	\$ 44,302,237	\$ 58,888,601	\$ 47,222,479	\$ 49,177,481	\$ 53,306,033	\$ 54,078,237	\$ 67,343,623	\$ 75,503,472	\$ 84,180,502	\$ 87,711,899
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (147,797,510)
Business-Type Activities	62,299	220,499	51,591	52,013	304,052	(150,698)	150,699	538,897	254,328	(252,549)
Total District-Wide Net Expense	\$ (111,936,372)	\$ (100,042,889)	\$ (112,353,977)	\$ (123,259,472)	\$ (125,718,372)	\$ (133,544,305)	\$ (134,445,501)	\$ (142,055,201)	\$ (147,397,803)	\$ (148,050,059)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 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	\$ 24,781,400
Taxes Levied For Debt Service	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	1,229,406
Federal/State Aid Not Restricted	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	116,840,521
Federal/State Aid Restricted-Debt Service	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	739,800
Investment Earnings	126,497	32,902	28,844	27,004	22,828	25,163	26,928	16,584	13,254	43,027
Miscellaneous Income	628,001	1,218,088	959,502	1,131,850	1,546,434	900,421	547,330	1,748,810	272,891	1,076,551
Loss on Disposal of Assets	(81,002)	(6,971)	-	(5,491)	-	-	-	-	-	-
Total Governmental Activities	106,874,637	100,901,460	114,948,482	135,889,135	135,583,949	137,733,225	137,830,721	138,978,570	140,811,098	144,710,705
Business-Type Activities:										
Investment Earnings	2,278	801	965	721	367	485	574	496	535	2,878
Miscellaneous Income	-	-	-	-	-	-	-	-	279,716	24,175
Total Business-Type Activities	2,278	801	965	721	367	485	574	496	280,251	27,053
Total District-Wide	\$ 106,876,915	\$ 100,902,261	\$ 114,949,447	\$ 135,889,856	\$ 135,584,316	\$ 137,733,710	\$ 137,831,295	\$ 138,979,066	\$ 141,091,349	\$ 144,737,758
Change in Net Position										
Governmental Activities	\$ (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)	\$ (3,086,805)
Business-Type Activities	64,577	221,300	52,556	52,734	304,419	(150,213)	151,273	539,393	534,579	(225,496)
Total District	\$ (5,059,457)	\$ 859,372	\$ 2,595,470	\$ 12,630,384	\$ 9,865,944	\$ 4,189,405	\$ 3,385,794	\$ (3,076,135)	\$ (6,306,454)	\$ (3,312,301)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 924,983	\$ 366,983								
Unreserved	(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	\$ 9,759,124
Committed			259,000	4,569,124	3,293,683	1,078,256	3,931,040	984,651	738,989	1,401,223
Assigned			1,300,000	1,754,092	2,388,909	4,538,723	6,762,457	5,887,445	5,037,869	3,820,681
Unassigned	-	-	(6,952,077)	(9,278,716)	(9,438,408)	(9,084,718)	(9,643,942)	(9,958,131)	(10,264,522)	(10,211,052)
Total General Fund	\$ (3,527,863)	\$ (4,983,043)	(3,944,079)	8,539,032	13,251,029	\$ 14,100,355	\$ 16,656,338	\$ 12,303,611	\$ 8,813,210	\$ 4,769,976
All Other Governmental Funds										
Reserved		\$ 695,000								
Unreserved	\$ (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	\$ (1,549,925)	\$ (1,467,873)	\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)	\$ (2,028,036)	\$ (216,884)	\$ 2	\$ 1	\$ -

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,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Tax Levy	\$ 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	\$ 26,010,806
Tuition Charges	149,917	304,443	416,825	249,530	385,724	311,057	309,229	253,730	197,379	275,122
Interest Earnings	126,497	32,902	28,844	27,004	22,828	25,163	26,928	16,584	13,254	43,027
Miscellaneous	805,022	1,297,105	1,066,810	1,227,816	1,670,559	937,833	571,428	1,776,860	302,753	1,133,772
State Sources	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	168,043,716
Federal Sources	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	7,158,449
Total Revenue	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	202,664,892
Expenditures										
Instruction										
Regular Instruction	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	77,583,448
Special Education Instruction	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	25,264,140
Other Instruction	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	14,750,739
School Sponsored Activities and Athletics	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	1,394,337
Support Services:										
Student and Inst. Related Services	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	40,673,331
General Administration Services	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	2,274,375
School Administration Services	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	7,911,932
Business/Central Services	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	5,476,431
Plant Operations And Maintenance	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	19,858,813
Pupil Transportation	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	5,649,348
Capital Outlay	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	3,469,401
Debt Service:										
Principal	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	1,515,000
Interest and Other Charges	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	886,832
Payment to Refunded Bond Escrow Agent	680,932	-	-	-	-	-	-	-	-	-
Costs of Issuance on Refunding Bonds	275,971	-	-	-	-	-	-	-	-	-
Total Expenditures	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	206,708,127
Excess (Deficiency) of Revenues Over (Under) Expenditures	(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)	(4,043,235)
Other Financing Sources (Uses)										
Transfers In	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	2,339,258
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	(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)	(2,339,258)
Total Other Financing Sources (Uses)	956,903	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ (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)	\$ (4,043,235)
Debt Service as a Percentage of Noncapital Expenditures	1.60%	1.53%	1.52%	1.48%	1.42%	1.74%	1.31%	1.24%	1.23%	1.18%

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

Fiscal Year Ended June 30,	Rental Income	Insurance Refunds	Refunds	Tuition	Cancel Prior Year Purchase Orders	Other	Interest	Total
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
2018	98,088		31,314	275,122	\$ 748,052	199,097	43,027	1,394,700

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
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	\$ 1.601
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	1.735
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	1.850
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	1.877
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	1.920
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	1.950
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	1.990
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	2.034
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	2.072
2018	7,108,700	995,404,256			122,375,400	20,300,900	61,262,100	1,206,451,356	4,937,601	1,211,388,957	2,777,141,121	2.219

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

Calendar Year	Overlapping Rates			
	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
2009	\$ 1.601	\$ 3.593	\$ 1.015	6.209
2010	1.735	3.968	1.045	6.748
2011	1.850	4.110	1.030	6.990
2012	1.877	4.103	1.023	7.003
2013	1.920	4.246	1.048	7.214
2014	1.950	4.329	1.107	7.386
2015	1.990	4.480	1.120	7.590
2016	2.034	4.578	1.211	7.823
2017	2.072	4.670	1.250	7.992
2018	2.219	4.751	1.216	8.186

Source: County Abstract of Ratables

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

Taxpayer	2018		Taxpayer	2009	
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 7,982,801	0.659%	Verizon	\$ 7,498,197	0.594%
Plainfield Madison Park LLC	3,946,100	0.326%	Plainfield Apartments	5,637,000	0.447%
Netherwoods Village, LLC	3,589,600	0.296%	Norwood Estates LLC	4,178,800	0.331%
1400 Woodland Ave Property LLC	3,300,000	0.272%	Formation Properties	3,865,300	0.306%
Norwood Estates LLC	2,606,400	0.215%	PSE&G	3,105,000	0.246%
LGP Capital Plainfield LLC	2,540,200	0.210%	Cornell Pingry Arms LLC	3,080,000	0.244%
Michael Manor, LLC	2,400,000	0.198%	Paramount Properties	2,746,100	0.218%
Channel Park Avenue, LLC	2,393,800	0.198%	New Meadow Assoc LLC	2,652,700	0.210%
Federal National Mortgage	1,960,200	0.162%	DSC of Newark	2,441,200	0.193%
US Bank National Association	1,936,900	0.160%	Watchung Gardens	2,400,000	0.190%
	<u>\$ 32,656,001</u>	<u>2.696%</u>		<u>\$ 37,604,297</u>	<u>2.979%</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	
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
2018	26,010,806	26,010,806	100.00%	

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

Governmental Activities

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Fiscal Year Ended June 30,	General Obligation Bonds	Intergovernmental Loans	Bond Anticipation Notes (BANs)	Total District	Population (A)	Per Capita
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	49,810	541
2012	25,530,000	206,657		25,736,657	50,051	514
2013	24,400,000	105,144		24,505,144	50,349	487
2014	23,245,000			23,245,000	50,741	458
2015	21,900,000			21,900,000	50,980	430
2016	20,510,000			20,510,000	51,231	400
2017	19,065,000			19,065,000	51,140	373
2018	17,550,000			17,550,000	51,327	342

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		
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%	535
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%	430
2016	20,510,000	2	20,509,998	1.69%	400
2017	19,065,000	1	19,064,999	1.57%	373
2018	17,550,000		17,550,000	1.45%	342

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, 2017
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 17,550,000	\$ 17,550,000	
City of Plainfield	<u>38,660,672</u>	<u>-</u>	<u>\$ 38,660,672</u>
	<u>\$ 56,210,672</u>	<u>\$ 17,550,000</u>	38,660,672
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>24,443,947</u>
 Total Direct and Overlapping Debt			 <u>\$ 63,104,619</u>

Source:

(1) City of Plainfield's December 31, 2017 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2017 equalized value by the total 2017 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 2017

Equalized Valuation Basis

2017	\$ 2,772,308,473
2016	2,788,931,529
2015	2,722,207,327
	<u>\$ 8,283,447,329</u>

Average Equalized Valuation Of Taxable Property	<u>\$ 2,761,149,110</u>
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Debt Limit (4% of Average Equalization Value)	110,445,964
Total Net Debt Applicable to Limit	17,550,000
Legal Debt Margin	<u>\$ 92,895,964</u>

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	<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>	<u>2018</u>
Debt Limit	\$ 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	\$ 110,445,964
Total Net Debt Applicable To Limit	<u>29,491,347</u>	<u>28,109,557</u>	<u>26,934,713</u>	<u>25,736,657</u>	<u>24,505,144</u>	<u>23,245,000</u>	<u>21,900,000</u>	<u>20,510,000</u>	<u>19,065,000</u>	<u>17,550,000</u>
Legal Debt Margin	<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>	<u>\$ 92,895,964</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	21.55%	20.07%	20.07%	20.93%	21.83%	21.90%	21.24%	19.59%	17.75%	15.89%

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>
2009	46,046	\$ 50,134	12.10%
2010	46,318	51,024	12.10%
2011	49,810	53,086	11.60%
2012	50,051	54,804	11.90%
2013	50,349	55,526	10.40%
2014	50,741	57,985	8.50%
2015	50,980	60,406	7.40%
2016	51,231	61,808	6.70%
2017	51,140	61,808 (A)	6.30%
2018	51,327	61,808 (A)	N/A

Source: New Jersey State Department of Education

(A) - Estimated

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

INFORMATION NOT AVAILABLE

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

<u>Function/Program</u>	<u>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>	<u>2018</u>
Instruction										
Regular	583.0	570.0	521.0	554.0	561.0	590.7	630.36	621.47	505.43	460.93
Other Instruction	69.5	98.0	99.0	152.7	134.4	134.7	140.04	139.00	259.94	270.55
Adult/Continuing Education Programs										
Support Services:										
Student and Instruction Related Services	195.0	142.0	116.0	134.5	152.7	179.0	166.36	171.74	182.74	178.24
General Administration Services	9.5	7.0	8.0	5.0	4.0	4.0	2.00	4.00	4.00	4.00
School Administrative Services	66.0	43.0	44.0	37.0	43.0	46.0	47.00	48.00	48.00	46.00
Administrative Information Technology	23.0	16.0	15.0	12.0	13.0	12.5	12.50	13.50	12.50	15.00
Plant Operations And Maintenance	115.0	115.0	138.0	129.0	133.6	141.2	145.57	151.97	158.03	154.24
Pupil Transportation	23.0	21.0	21.0	20.0	17.0	17.7	17.67	17.67	17.67	13.67
Other Support Services	43.0	59.0	62.0	47.5	69.5	46.6	44.01	46.79	22.79	24.79
Total	<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>	<u>1,167.42</u>

Source: District Personnel Records

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

Pupil/Teacher Ratio

Fiscal Year	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Teaching Staff	Elementary	Middle School	Senior High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
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	1.1%	93.66%
2018	11,311	200,836,894	17,756	4.67%	601	12.76	14:42	12:73	7,760	7,232	-2.0%	93.20%

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)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<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	1,616	1,614	1,374	1,333	1,422	1,510	1,557	1,684	1,769	1,754
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	17,490
Enrollment	68	71	68	82	86	61	84	92	77	67
Capacity (students)	175	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	522	350	353	324	475	511	558	595	668	744
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	719	442	337	306	446	455	588	690	782	683
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	17,490
Enrollment		82	158	232	316	364	388	396	395	398
Capacity		185	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	289	334	337	343	365	400	392	407	416	409
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	477	524	575	614	601	634	668	648	643	664
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	338	295	336	351	351	393	390	421	412	394
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	250	287	304	280	260	262	193	222	217	204
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
District Building										
Elementary (Continued)										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	429	469	473	491	465	485	508	508	496	471
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	439	535	569	576	567	585	621	607	581	553
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	287	252	404	429	414	458	453	460	434	414
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	239	274	279	309	316	310	314	326	318	312
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	455	530	564	598	543	608	643	656	640	584
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	203	255	265	237	249	246	255	262	250	214
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

Number of Schools at June 30, 2018

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>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>	<u>2018</u>
School Facilities											
High School		\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947	\$ 874,201	\$ 766,965	\$ 970,868	\$ 990,777	\$ 622,872	\$ 695,051
Hubbard Middle School		214,347	212,324	261,373	300,034	310,790	272,666	346,834	353,946	222,515	248,300
Maxson Middle School		261,565	259,097	318,951	366,138	379,264	332,741	423,250	431,929	271,541	303,008
Barlow Elementary School		99,901	98,958	121,818	139,909	144,925	127,147	161,732	165,049	103,761	115,785
Cedarbrook Elementary School		141,542	140,206	172,595	198,311	205,420	180,222	229,244	233,945	147,074	164,117
Clinton Elementary School		82,165	81,390	100,192	114,879	118,997	104,400	132,798	135,521	85,198	95,071
Cook Elementary School		104,707	103,719	127,679	146,648	151,905	133,271	169,522	172,998	108,759	121,362
Emerson Elementary School		146,734	145,349	178,926	205,371	212,733	186,638	237,406	242,274	152,310	169,960
Evergreen Elementary School		132,339	131,090	161,373	185,155	191,793	168,266	214,036	218,425	137,317	153,229
Jefferson Elementary School		128,036	126,828	156,127	179,379	185,810	163,017	207,359	211,611	133,034	148,450
Stillman Elementary School		90,465	89,612	110,313	126,752	131,296	115,190	146,523	149,528	94,004	104,897
Washington Elementary School		203,604	201,683	248,275	284,952	295,167	258,960	329,400	336,155	211,331	235,820
Woodland Elementary School		83,995	83,203	102,425	117,447	121,657	106,735	135,768	138,552	87,103	97,197
Total School Facilities		<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>	<u>\$ 2,652,247</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, 2018
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. Schools Insurance Group		
Property - Blanket Building & Contents (Insured Values)	\$ 334,595,594	\$ 5,000
Earthquake	50,000,000	
Equipment Breakdown	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
State National Insurance Company Policy - Workers Compensation Per Occurrence	500,000	

Source: District records

SINGLE AUDIT SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
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ELIZABETH A. SHICK, CPA, RMA, PSA
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DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. LEIDIG, CPA, PSA
ROBERT LERCH, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2018 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 January 23, 2019.

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. However, material weaknesses may exist that have not been identified.

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 no 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.

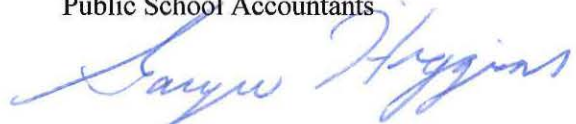
However, we noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated January 23, 2019.

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
January 23, 2019



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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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, 2018. 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, 2018.

Report on Internal Control Over Compliance

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

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

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

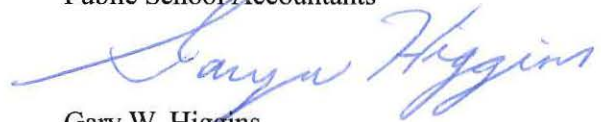
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable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

Report on Schedule of Expenditures of Federal Awards Required by the U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2018 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 January 23, 2019, 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
January 23, 2019

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2017	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2018		MEMO GAAP Receivable	
												(Accounts Receivable)	Unearned Revenue/ Due to Grantor		
U.S. Department of Agriculture Passed-through State Department of Education															
National School Lunch Program	10.555														
Non-Cash Assistance		181NJ304N1099	N/A	7/1/17-6/30/18	\$ 230,438			\$ 230,438	\$ 230,438						
Non-Cash Assistance		171NJ304N1099	N/A	7/1/16-6/30/17	236,850	\$ 4,623			4,623						
Cash Assistance		181NJ304N1099	N/A	7/1/17-6/30/18	2,666,267			2,455,874	2,666,267			\$ (210,393)		\$ (210,393)	
Cash Assistance		171NJ304N1099	N/A	7/1/16-6/30/17	2,718,678	(158,945)		158,945							
School Breakfast Program	10.553	181NJ304N1099	N/A	7/1/17-6/30/18	576,245			526,134	576,245						
School Breakfast Program	10.553	171NJ304N1099	N/A	7/1/16-6/30/17	1,496,745	(94,530)		94,530						(50,111)	
After School Snack Program	10.555	181NJ304N1099	N/A	7/1/17-6/30/18	54,016			53,396	54,016					(620)	
After School Snack Program	10.555	171NJ304N1099	N/A	7/1/16-6/30/17	47,276	(808)		808							
Fresh Fruits and Vegetable Program	10.582	181NJ304L1603	N/A	7/1/17-6/30/18	51,368			49,981	51,368					(1,387)	
Fresh Fruits and Vegetable Program	10.582	171NJ304L1603	N/A	7/1/16-6/30/17	37,176	(1,582)		1,582							
Summer Food Service Program For Children	10.559	181NJ304N1099	N/A	7/1/17-6/30/18	148,466			148,466	148,466						
Total Child Nutrition Cluster						(251,242)		3,720,154	3,731,423			(262,511)		(262,511)	
U.S. Department of Education passed-through State Department of Education															
General Fund															
Medical Assistance Program (SEMI)	93.778	1805N15MAP	N/A	7/1/17-6/30/18	307,498	-	-	307,498	307,498	-	-	-	-	-	
Total General Fund						-	-	307,498	307,498	-	-	-	-	-	
Special Revenue Fund															
ESEA															
Title I	84.010	S010A170030	ESEA416018	7/1/17-6/30/18	2,693,436	\$	274,543	2,583,319	2,611,053			\$	246,809		
Title I, Carryover	84.010	S010A160030	NCLB416017	7/1/16-6/30/17	2,738,221	274,543	(274,543)								
Title I, SIA	84.010	S010A170030	ESEA416018	7/1/17-6/30/18	580,122		10,826	266,923	269,713				8,036		
Title I, SIA, Carryover	84.010	S010A160030	NCLB416017	7/1/16-6/30/17	106,200	10,826	(10,826)								
Title II A	84.367A	S367A170029	ESEA416018	7/1/17-6/30/18	362,972		230,917	421,078	399,977				252,018		
Title II A, Carryover	84.367A	S367A160029	NCLB416017	7/1/16-6/30/17	385,357	230,917	(230,917)								
Title III	84.365	S365A170030	ESEA416018	7/1/17-6/30/18	589,138		(11,433)	750,454	686,137				52,884		
Title III, Carryover	84.365	S365A160030	NCLB416017	7/1/16-6/30/17	866,113	(11,433)	11,433								
Title III, Immigrant Education	84.365	S365A170030	ESEA416018	7/1/17-6/30/18	65,931		(883)	77,846	74,189				2,774		
Title III, Immigrant Education, Carryover	84.365	S365A160030	NCLB416017	7/1/16-6/30/17	61,079	(883)	883								
Title IV	84.424	S424A170031	ESEA416018	7/1/17-6/30/18	37,052			18,913	23,782				(4,869)	(4,869)	
I.D.E.A.															
Basic Regular-Part B	84.027	H027A170100	IDEA416018	7/1/17-6/30/18	2,160,676		(29,964)	2,138,660	2,129,255				(20,559)	(20,559)	
Basic Regular-Part B, Carryover	84.027	H027A160100	IDEA416017	7/1/16-6/30/17	1,967,637	(29,964)	29,964								
Preschool	84.173	H173A170114	IDEA416018	7/1/17-6/30/18	49,463			48,922	48,923				(1)	(1)	
Total Special Education Cluster (IDEA)									2,178,178						

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PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2017	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2018			MEMO GAAP Receivable
												(Accounts Receivable)	Unearned Revenue	Due to Grantor	
U.S. Department of Education passed-through Passed-through State Department of Education															
21st Century Community Learning Center	84.287	S287C170030	N/A	09/01/17-08/31/18	\$ 550,000			\$ 455,914	\$ 453,243				\$ 2,671		
21st Century Community Learning Center, Carryover	84.287	S287C160030	N/A	09/01/16-08/31/17	550,000	(8,803)		70,539	61,736						
21st Century Community Learning Center-Supplemental	84.287	S287C170030	N/A	09/01/17-08/31/18	35,000				3,069		\$ (3,069)				\$ (3,069)
21st Century Community Learning Center-Supplemental	84.287	S287C160030	N/A	09/01/16-08/31/17	35,000	(1,875)		35,000	33,125						
Instructional Improvement System (edConnectNJ)	84.413A		I7-RT06-A01	6/1/16-11/30/16	47,291	5,411							5,411		
Race to the Top Phase 3 (RTT3)	84.413A	B413A120008	N/A	9/1/11-11/30/15	206,092	212					\$ 212				
Bridging the Device Gap Comp	15-TG01-A01		15E00126	11/1/14-6/30/15	22,000	(22,000)						(22,000)			(22,000)
Perkins Secondary Consolidated	84.048	Y048A170030	N/A	7/1/17-6/30/18	60,761			45,009	50,877			(5,868)			(5,868)
Perkins Secondary Consolidated	84.048	Y048A160030	N/A	7/1/16-6/30/17	55,982	15,859					15,859				
Total U.S. Department of Education - Special Revenue Fund						462,810	-	6,912,577	6,845,079	-	16,071	(56,366)	570,603	-	(56,366)
Total						\$ 211,568	\$ -	\$ 10,940,229	\$ 10,884,000	\$ -	\$ 16,071	\$ (318,877)	\$ 570,603	\$ -	\$ (318,877)

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PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2017		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2018			Memo		
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2017						(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures	
State Department of Education																
General Fund																
Equalization Aid	18-495-034-5120-078	7/1/17-6/30/18	\$ 103,383,235				\$ 93,095,392	\$ 103,383,235				\$ (10,287,843)			\$ 103,383,235	
Equalization Aid	17-495-034-5120-078	7/1/16-6/30/17	101,170,886		(10,094,437)		10,094,437									
Security Aid	18-495-034-5120-084	7/1/17-6/30/18	3,215,823				2,895,811	3,215,823				(320,012)			3,215,823	
Security Aid	17-495-034-5120-084	7/1/16-6/30/17	3,215,823		(320,862)		320,862									
Education Adequacy Aid	18-495-034-5120-083	7/1/17-6/30/18	11,009,173				9,913,631	11,009,173				(1,095,542)			11,009,173	
Education Adequacy Aid	17-495-034-5120-083	7/1/16-6/30/17	11,009,173		(1,098,452)		1,098,452									
Under Adequacy Aid	18-495-034-5120-096	7/1/17-6/30/18	423,687				381,525	423,687				(42,162)			423,687	
Under Adequacy Aid	17-495-034-5120-096	7/1/16-6/30/17	423,687		(42,274)		42,274									
Special Education Categorical Aid	18-495-034-5120-089	7/1/17-6/30/18	4,925,637				4,435,478	4,925,637				(490,159)			4,925,637	
Special Education Categorical Aid	17-495-034-5120-089	7/1/16-6/30/17	4,925,637		(491,461)		491,461									
Professional Learning Community Aid	18-495-034-5120-101	7/1/17-6/30/18	95,830				86,294	95,830				(9,536)			95,830	
Professional Learning Community Aid	17-495-034-5120-101	7/1/16-6/30/17	95,830		(9,562)		9,562									
Hst District Support Aid	18-495-034-5120-102	7/1/17-6/30/18	1,968,825				1,772,904	1,968,825				(195,921)			1,968,825	
Hst District Support Aid	17-495-034-5120-102	7/1/16-6/30/17	1,968,825		(171,564)		1,719,484									
Per Pupil Growth Aid	18-495-034-5120-097	7/1/17-6/30/18	87,220				78,541	87,220				(8,679)			87,220	
Per Pupil Growth Aid	17-495-034-5120-097	7/1/16-6/30/17	87,220		(8,702)		8,702									
PARCC Readiness	18-495-034-5120-098	7/1/17-6/30/18	87,220				78,541	87,220				(8,679)			87,220	
PARCC Readiness	17-495-034-5120-098	7/1/16-6/30/17	87,220		(8,702)		8,702									
State Aid Public Cluster								125,196,650								
Transportation Aid	18-495-034-5120-014	7/1/17-6/30/18	1,271,689				1,145,141	1,271,689				(126,548)			1,271,689	
Transportation Aid	17-495-034-5120-014	7/1/16-6/30/17	1,271,689		(126,884)		126,884									
Extraordinary Aid	18-495-034-5120-044	7/1/17-6/30/18	1,436,105				1,671,340	1,436,105				(1,436,105)			1,436,105	
Extraordinary Aid	17-495-034-5120-044	7/1/16-6/30/17	1,671,340		(1,671,340)											
Additional Non Public Transportation Aid	18-495-034-5120-014	7/1/17-6/30/18	95,903					95,903				(95,903)		\$ (95,903)	95,903	
Additional Non Public Transportation Aid	17-495-034-5120-014	7/1/16-6/30/17	95,903		(37,932)		37,932									
Lead Testing for Schools Aid	18-495-034-5120-104	7/1/17-6/30/18	22,154				22,154	22,154							22,154	
Lead Testing for Schools Aid	17-495-034-5120-104	7/1/16-6/30/17	22,154													
T.P.A.F. - NCCJ	18-495-034-5094-004	7/1/17-6/30/18	195,612				195,612	195,612							195,612	
T.P.A.F. - LTDD	18-495-034-5094-004	7/1/17-6/30/18	15,403				15,403	15,403							15,403	
T.P.A.F. - Normal Cost	18-495-034-5094-002	7/1/17-6/30/18	8,060,668				8,060,668	8,060,668							8,060,668	
T.P.A.F. - Post Retirement Medical	18-495-034-5094-001	7/1/17-6/30/18	5,332,556				5,332,556	5,332,556							5,332,556	
T.P.A.F. - Social Security	18-495-034-5094-003	7/1/17-6/30/18	4,084,088				3,882,108	4,084,088				(201,980)		(201,980)	4,084,088	
T.P.A.F. - Social Security	17-495-034-5094-003	7/1/16-6/30/17	4,147,419		(205,061)		205,061									
Total General Fund					(14,287,233)		145,678,992	145,710,828				(14,319,069)			(297,883)	145,710,828
Special Revenue																
Preschool Education Aid	18-495-034-5120-086	7/1/17-6/30/18	19,188,301			\$ 2,023,437	17,269,471	20,383,639	\$ 1,141,686			(1,918,830)	\$ 1,969,785		20,383,639	
Preschool Education Aid	17-495-034-5120-086	7/1/16-6/30/17	19,329,191		90,517	(2,023,437)	1,932,920									
New Jersey Nonpublic Aid:																
Textbook Aid	18-100-034-5120-064	7/1/17-6/30/18	15,831				15,831	15,426							15,426	
Textbook Aid	17-100-034-5120-064	7/1/16-6/30/17	16,600	\$ 65					\$ 65				\$ 405			
Nursing Services	18-100-034-5120-070	7/1/17-6/30/18	28,033				28,033	18,295					9,738		18,295	
Nursing Services	17-100-034-5120-070	7/1/16-6/30/17	25,920			3,480				3,480						
Technology Initiative	18-100-034-5120-373	7/1/17-6/30/18	10,693				10,693	10,464					229		10,464	
Technology Initiative	17-100-034-5120-373	7/1/16-6/30/17	7,488		195					195						
Security Aid	18-100-034-5120-509	7/1/17-6/30/18	21,675				21,675	21,236					439		21,236	
Security Aid	17-100-034-5120-509	7/1/16-6/30/17	14,400		218					218						
Auxiliary Services:																
Compensatory Education	18-100-034-5120-067	7/1/17-6/30/18	93,013				93,013	76,099					16,914		76,099	
Compensatory Education	17-100-034-5120-067	7/1/16-6/30/17	94,686		1,792					1,792						
ESL	18-100-034-5120-067	7/1/17-6/30/18	2,710				2,710						2,710			
ESL	17-100-034-5120-067	7/1/16-6/30/17	2,741		2,741					2,741						
Home Instruction	17-100-034-5120-067	7/1/16-6/30/17	8,111		(8,111)											
Handicapped Services:																
Examination and Classification	18-100-034-5120-066	7/1/17-6/30/18	14,198				14,198	14,198							14,198	
Corrective Speech	18-100-034-5120-066	7/1/17-6/30/18	8,928				8,928	4,911					4,017		4,911	
Corrective Speech	17-100-034-5120-066	7/1/16-6/30/17	8,747		1,502					1,502						
Supplemental Instruction	18-100-034-5120-066	7/1/17-6/30/18	17,445				17,445	17,288					157		17,288	

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PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2017		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2018			Memo		
				Unearned Revenue/(Accruals Receivable)	Due to Grantor July 1, 2017						(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures	
State Department of Education																
Special Revenue (Continued)																
State Department of Human Services																
School Based Youth Services	SB18039	7/1/17-6/30/18	\$ 309,854				\$ 309,854	\$ 295,013					\$ 14,841		\$ 295,013	
School Based Youth Services	SB17039	7/1/16-6/30/17	330,822		\$ 431					\$ 431						
School Based Youth Services	SB16039	7/1/15-6/30/16	312,904		3,890					3,890						
School Based Youth Services	SB15039	7/1/15-6/30/16	13,081		9,211					9,211						
School Based Youth Services- Maxson	SB18039	7/1/17-6/30/18	179,504				179,504	168,551					10,953		168,551	
School Based Youth Services- Maxson	SB17039	7/1/16-6/30/17	179,504		178					178						
School Based Youth Services- Hubbard	SB18039	7/1/17-6/30/18	176,851				176,851	176,850					1		176,850	
School Based Youth Services- Hubbard	SB17039	7/1/16-6/30/17	176,851		251					251						
School Based Youth Services- APPI	SB18039	7/1/17-6/30/18	62,777				62,777	62,777							62,777	
School Based Youth Services- PLP Expansion	SB17039	7/1/16-6/30/17	90,136		1,774					1,774						
School Based Youth Services- PLP	SB18039	7/1/17-6/30/18	109,286				109,286	104,483					4,803		104,483	
School Based Youth Services- PLP	SB17039	7/1/16-6/30/17	109,286		8,501					8,501						
School Based Youth Services - Family Success	SB18039	7/1/17-6/30/18	240,000				240,000	237,291					2,709		237,291	
School Based Youth Services - Family Success	SB17039	7/1/16-6/30/17	240,000		907					907						
School Based Youth Services - FFC/Jefferson	SB18039	7/1/17-6/30/18	45,463				45,463	40,108					5,355		40,108	
School Based Youth Services - FFC/Jefferson	SB17039	7/1/16-6/30/17	45,463		1,088					1,088						
School Based Youth Services - FFC/Emerson	SB18039	7/1/17-6/30/18	45,463				45,463	41,995					3,468		41,995	
School Based Youth Services - FFC/Emerson	SB17039	7/1/16-6/30/17	45,463		10,237					10,237						
School Based Youth Services - PSNJ-II	SB18039	7/1/17-6/30/18	85,367				85,367	53,903					31,464		53,903	
WIA Program	15-SYP-100	7/1/14-6/30/15	30,000	\$ (1,731)	-	-	-	-	-	-	\$ (1,731)	-	-	-	(1,731)	
Total Special Revenue Fund					80,675	46,461	-	20,877,593	21,742,527	\$ 1,141,686	46,461	(1,920,561)	1,969,785	\$ 108,203	(1,731)	21,742,527
Debt Service Fund																
Debt Service Aid Type II	18-495-034-5120-075	7/1/17-6/30/18	1,172,425	-	-	-	1,172,425	1,172,425	-	-	-	-	-	-	1,172,425	
Total Debt Service Fund					-	-	-	1,172,425	1,172,425	-	-	-	-	-	-	1,172,425
Capital Projects Fund																
Schools Development Authority																
Window Replacement at Plainfield HS	4160-050-12-6400	7/1/17-6/30/18	1,900,140	(274,392)	-	-	173,067	101,325								
On-Behalf Payments	N/A	7/1/17-6/30/18	538,194	-	-	-	538,194	538,194							538,194	
Total Capital Projects Fund					(274,392)	-	-	711,261	538,194	101,325	-	-	-	-	-	538,194
Enterprise Fund																
State School Lunch Program	18-100-010-3350-023	7/1/17-6/30/18	51,041	-	-	-	47,072	51,041				(3,969)	-		(3,969)	
State School Lunch Program	17-100-010-3350-023	7/1/16-6/30/17	55,546	(7,997)	-	-	7,997	-				-	-	-	-	
Total Enterprise Fund					(7,997)	-	-	55,069	51,041	-	-	(3,969)	-	-	(3,969)	51,041
Total State Financial Assistance Subject to Single Audit Determination					(14,488,947)	46,461	-	168,295,340	169,215,015	1,243,011	46,461	(16,243,599)	1,969,785	108,203	(303,583)	169,215,015
State Financial Assistance																
Not Subject to Single Audit Determination																
General Fund																
On-Behalf TPAF NCGI	18-495-034-5094-004	7/1/17-6/30/18	195,612	-	-	-	(195,612)	(195,612)							(195,612)	
On-Behalf TPAF LTDI	18-495-034-5094-004	7/1/17-6/30/18	15,403	-	-	-	(15,403)	(15,403)							(15,403)	
On-Behalf TPAF Normal Cost	18-495-034-5094-002	7/1/17-6/30/18	8,060,668	-	-	-	(8,060,668)	(8,060,668)							(8,060,668)	
On-Behalf TPAF Post-Retirement Med.	18-495-034-5094-001	7/1/17-6/30/18	5,332,556	-	-	-	(5,332,556)	(5,332,556)							(5,332,556)	
Capital Projects Fund																
On-Behalf Payments - Schools Development Authority	N/A	7/1/17-6/30/18	538,194	-	-	-	(538,194)	(538,194)							(538,194)	
Total State Financial Assistance Subject to Single Audit					\$ (14,488,947)	\$ 46,461	\$ -	\$ 154,152,907	\$ 155,072,582	\$ 1,243,011	\$ 46,461	\$ (16,243,599)	\$ 1,969,785	\$ 108,203	\$ (303,583)	\$ 155,072,582

(A) Preschool Education Aid adjustment represents a transfer from General Fund. The Capital Projects Fund adjustment represents a cancelled grant receivable balance.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 an increase of \$23,054 for the general fund and an increase of \$812 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	\$ 307,498	\$ 145,733,882	\$ 146,041,380
Special Revenue Fund	6,850,951	20,599,215	27,450,166
Capital Projects Fund		538,194	538,194
Debt Service Fund		1,172,425	1,172,425
Food Service Fund	3,731,423	51,041	3,782,464
	<u>3,731,423</u>	<u>51,041</u>	<u>3,782,464</u>
Total Financial Assistance	<u>\$ 10,889,872</u>	<u>\$ 168,094,757</u>	<u>\$ 178,984,629</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, 2018**

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 \$4,084,088 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, 2018. The amount reported as TPAF Pension System Contributions in the amount of \$8,256,280, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$5,332,556 and TPAF Long-Term Disability Insurance in the amount of \$15,403 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2018. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$538,194 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, 2018.

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 fund by program is 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>\$1,197,572</u>

NOTE 8 DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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? yes X none reported
- C) Noncompliance material to the basic financial statements noted? yes X no

Federal Awards Section

- D) Dollar threshold used to determine Type A programs: \$ 750,000
- E) Auditee qualified as low-risk auditee? X yes no
- F) Type of auditors' report on compliance for major programs: Unmodified
- G) Internal Control over compliance:
- 1) Material weakness (es) identified? yes X no
- 2) Were significant deficiencies(s) identified that were not considered to be material weaknesses? yes X none reported
- H) Any audit findings disclosed that are required to be reported in accordance with U.S. Uniform Guidance (section.510(a))? yes X no

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>S010A170030</u>	<u>ESEA - Title I, Title I SIA</u>
<u>10.555</u>	<u>181NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>181NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>181NJ304N1099</u>	<u>Summer Food Service Program for Children</u>
<u>10.553</u>	<u>181NJ304N1099</u>	<u>School Breakfast Program</u>
<u>84.027</u>	<u>H027A170100</u>	<u>IDEA Part B</u>
<u>84.173</u>	<u>H173A170114</u>	<u>IDEA Preschool</u>
<u>84.365</u>	<u>S365A170030</u>	<u>ESEA - Title III, Title III Immigrant Education</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: \$ 3,000,000
- K) Auditee qualified as low-risk auditee? X yes no
- L) Type of auditors' report on compliance for major programs: Unmodified
- M) Internal Control over compliance:
- 1) Material weakness (es) identified? yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? yes X none reported
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08? yes X no
- O) Identification of major state programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>18-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>18-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>18-495-034-5120-084</u>	<u>Security Aid</u>
<u>18-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>18-495-034-5120-096</u>	<u>Under Adequacy Aid</u>
<u>18-495-034-5120-098</u>	<u>PARCC Readiness Aid</u>
<u>18-495-034-5120-097</u>	<u>Per Pupil Growth Aid</u>
<u>18-495-034-5120-101</u>	<u>Professional Learning Community Aid</u>
<u>18-495-034-5120-102</u>	<u>Host District Support Aid</u>
<u>18-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>18-495-034-5094-003</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, 2018**

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.

There are none.

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

There are none.

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018**

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 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.

Status

Corrective action has been taken.

Finding 2017-002

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

Status

Corrective action has been taken.

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.

Status

Corrective action has been taken.