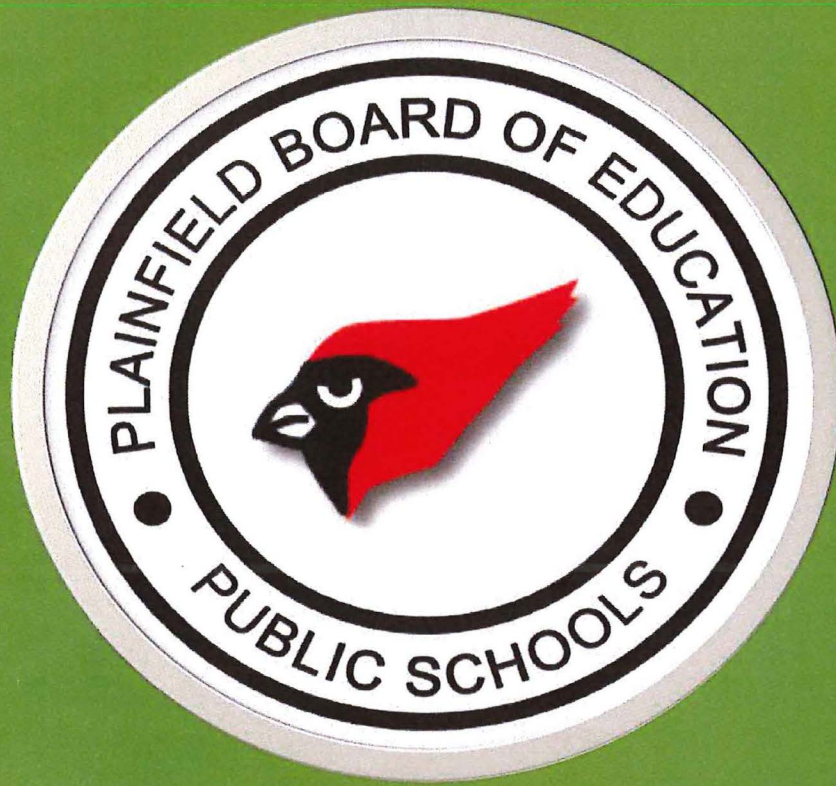


**PLAINFIELD BOARD OF EDUCATION  
COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**



**ANNUAL AUDIT FOR THE YEAR  
ENDED JUNE 30, 2019**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**of the**

**PLAINFIELD BOARD OF EDUCATION**

**Plainfield, New Jersey**

**For The Fiscal Year Ended June 30, 2019**

**Prepared by**

Office of the School Business Administrator

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**INTRODUCTORY SECTION**



# Public Schools of Plainfield New Jersey

**OFFICE OF THE BOARD OF EDUCATION**

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

December 11, 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, 2019 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 auditor's 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, 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 2018 - 2019 fiscal year with an average daily enrollment of 7,738 students, which is 22 students below the previous year's 2017-2018 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>
2018-19	7,738	(.28)
2017-18	7,760	(2.0)
2016-17	7,916	1.01
2015-16	7,832	3.79
2014-15	7,546	4.88
2013-14	7,195	6.00
2012-13	6,786	5.00
2011-12	6,460	1.8
2010-11	6,343	.237
2009-10	6,328	.00

## 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 2020. 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 collaborated with Apple Education and Google Education to enhance and bring digital learning to the forefront for our K-12 students. During the 2018 – 2019 school year, each 6-12 classroom were able to iPads (5,000 iPads) and apps to supplement and provide students with individualized learning. The K-5 classrooms were equipped with Chromebooks (6,000 Chromebooks). In phase two of our one to one initiative, we extended the use of ipads to the elementary schools to replace the chromebooks. In 2019 – 2020, all students will continue to have access to digital resources and educators will have access to supplement instruction to meet the needs of all learners. Each school is 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. This is year two of the program. It 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, Cedarbrook School and Maxson Middle School, 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.

**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 providing transparency to our constituents including our students, staff, and families by providing a variety of communication tools. During the 2019 – 2020 school year, we will implement two new platforms to increase communication and accountability. The following are the information and communication formats we will use:

- **(New)** Let's Talk – This allows us to be more accountable to monitor and seek feedback from the community on critical issues and give students, parents and staff a safe way to reach us 24/7, from any device.
- **(New)** BoardDocs - a Diligent brand, K-12 and community college boards that will improve transparency, efficiency and board effectiveness with a modern approach to Governance.
- Website – [www.plainfieldnj12.org](http://www.plainfieldnj12.org) provides access to Genesis, parents' portals, community listings, district newsletter, school messenger, Email – Updates & Robo Calls.
- Social Media sites including - 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 were registering at their neighborhood schools. Registration and student transfers have relocated to the Student Accounting Office, located at 1200 Myrtle Avenue. Parents and/or legal guardians may call (908) 731-4460 to schedule an appointment for registration. Centralized registration has been developed to reduce the wait time 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, LDTs, 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.

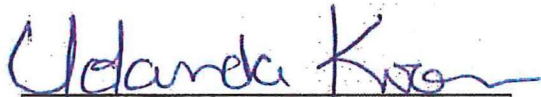
**10) ACKNOWLEDGMENTS**

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,



Diana Mitchell, Ed.D.  
Superintendent of Schools



Yolanda Koon  
Assistant School Business Administrator



# PLAINFIELD PUBLIC SCHOOLS

PLAINFIELD, NEW JERSEY

Board of Education

General Counsel

Superintendent of Schools

Business Administration  
Board Secretary

Assistant Superintendent  
Educational Services

Human Resources Director

Director  
Student Intervention  
and Family Support  
Services

Assistant Business  
Administrator

Coordinator  
Business  
Administration

Principals/Schools (14)  
Vice Principals (8)

Principal  
Bilingual Education  
and ESOL

Director  
Early Childhood  
Programs and Services

Coordinators  
Student Intervention  
and Family Support  
Services

Coordinator  
Administrative Services

Coordinator  
Grants Administration

Coordinators  
Accounting

Vice-Principal  
Special Education, Gifted  
and Psychological  
Services

Director  
Planning/Research and  
Evaluation  
(Testing)/Professional  
Development

Vice-Principal  
Early Childhood  
Programs and Services

Coordinator  
Pupil Progression  
Services

Coordinator  
Human Resources  
and Support Services

Coordinator  
Compensation  
Administration

Coordinator  
District Facilities and  
Grounds

Coordinator  
Special Education  
Programs

Resource Teachers

Coordinator  
Accounting Early  
Childhood Programs &  
Services

Nursing Services

Interim Coordinator  
Information Technology  
and Support Services

Coordinator  
Transportation

Assistant  
Coordinators  
District Facilities &  
Grounds

Coordinator  
Student Truancy and  
Support Services

District Security

PLAINFIELD BOARD OF EDUCATION  
Plainfield, New Jersey

ROSTER OF OFFICIALS  
AS OF JUNE 30, 2019

<u>NAME</u>	<u>TERM EXPIRATION</u>
Ms. Lynn Anderson	2019
Mr. Eric Andrews	2019
Mr. Cameron E. Cox	2020
Mr. John C. Campbell	2021
Mr. Terence J. Johnson	2020
Mrs. Emily E. Morgan	2021
Ms. Carmencita T. Pile	2019
Dr. Avania A. Richardson-Miller	2020
Mr. Richard Wyatt	2021

Other Officials

Mrs. Elizabeth Filippatos, Acting Superintendent of Schools

Mr. Gary L. Ottmann, School Business Administrator



**PLAINFIELD BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS**

**AUDIT FIRM**

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

**BOARD ATTORNEY**

DiFrancesco, Bateman, Kunzman, Davis, Lehrer & Flaum  
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  
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ELIZABETH A. SHICK, CPA, RMA, PSA  
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DEBRA GOLLE, CPA  
MARK SACO, CPA  
SHERYL M. LEIDIG, CPA, PSA  
ROBERT LERCH, CPA  
CHRIS SOHN, 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, 2019 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, 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.

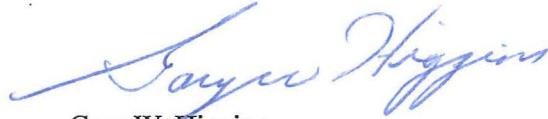


**Other Reporting Required by *Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated December 17, 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  
December 17, 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, 2019**

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, 2019. 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 (2018-2019) and the prior year (2017-2018) is required to be presented in the MD&A.

**Financial Highlights**

Key financial highlights for 2019 are as follows

- In total, net position decreased by \$6,730,574. Net position of governmental activities decreased by \$7,087,357, which represents a 66% decrease over the June 30, 2018 net position. Net position of the business-type activities, which represents the food service operation, increased by \$356,783 or 19% from the June 30, 2018 net position.
- General Revenues accounted for \$144,940,479 or 62% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$88,462,647 or 38% of total revenues of \$233,403,126.
- The School District had \$240,133,700 in expenses: only \$88,462,647 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$144,940,479 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, 2019**

**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, 2019?" 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, 2019**

**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, 2019 and 2018.

**Table A-1  
Statement of Net Position  
as of June 30, 2019 and 2018**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Assets</b>						
Current and Other Assets	\$ 2,082,546	\$ 8,533,429	\$ 565,393	\$ 1,345,880	\$ 2,647,939	\$ 9,879,309
Capital Assets, Net	<u>86,134,929</u>	<u>82,561,006</u>	<u>1,934,466</u>	<u>586,532</u>	<u>88,069,395</u>	<u>83,147,538</u>
<b>Total Assets</b>	<u>88,217,475</u>	<u>91,094,435</u>	<u>2,499,859</u>	<u>1,932,412</u>	<u>90,717,334</u>	<u>93,026,847</u>
<b>Deferred Outflows of Resources</b>						
Deferred Amount on Refunding of Debt	116,879	204,175			116,879	204,175
Deferred Amount on Net Pension Liability	<u>11,324,563</u>	<u>15,416,490</u>	<u>-</u>	<u>-</u>	<u>11,324,563</u>	<u>15,416,490</u>
<b>Total Deferred Outflows of Resources</b>	<u>11,441,442</u>	<u>15,620,665</u>	<u>-</u>	<u>-</u>	<u>11,441,442</u>	<u>15,620,665</u>
<b>Liabilities:</b>						
Other Liabilities	9,091,239	8,594,277	232,644	21,980	9,323,883	8,616,257
Long-Term Liabilities	<u>70,904,500</u>	<u>76,072,858</u>	<u>-</u>	<u>-</u>	<u>70,904,500</u>	<u>76,072,858</u>
<b>Total Liabilities</b>	<u>79,995,739</u>	<u>84,667,135</u>	<u>232,644</u>	<u>21,980</u>	<u>80,228,383</u>	<u>84,689,115</u>
<b>Deferred Inflows of Resources</b>						
Deferred Amount on Net Pension Liability	<u>16,011,371</u>	<u>11,308,801</u>	<u>-</u>	<u>-</u>	<u>16,011,371</u>	<u>11,308,801</u>
<b>Total Deferred Inflows of Resources</b>	<u>16,011,371</u>	<u>11,308,801</u>	<u>-</u>	<u>-</u>	<u>16,011,371</u>	<u>11,308,801</u>
<b>Net Position:</b>						
Net Investment in						
Capital Assets	69,784,863	64,803,818	1,934,466	586,532	71,719,329	65,390,350
Restricted	2,887,769	8,392,410			2,887,769	8,392,410
Unrestricted	<u>(69,020,825)</u>	<u>(62,457,064)</u>	<u>332,749</u>	<u>1,323,900</u>	<u>(68,688,076)</u>	<u>(61,133,164)</u>
<b>Total Net Position</b>	<u>\$ 3,651,807</u>	<u>\$ 10,739,164</u>	<u>\$ 2,267,215</u>	<u>\$ 1,910,432</u>	<u>\$ 5,919,022</u>	<u>\$ 12,649,596</u>

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**The School District as a Whole (Continued)**

Table A-2 shows changes in net position for the fiscal year ended June 30, 2019 and 2018.

**Table A-2  
Changes in Net Position  
For the Fiscal Years Ended June 30, 2019 and 2018**

	Governmental Activities		Business-Type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 59,620	\$ 275,122	\$ 1,013,246	\$ 435,983	\$ 1,072,866	\$ 711,105
Operating Grants and Contributions	81,393,410	82,680,136	4,121,473	3,782,464	85,514,883	86,462,600
Capital Grants and Contributions	1,874,898	538,194			1,874,898	538,194
<b>General Revenues</b>						
Property Taxes	26,507,558	26,010,806			26,507,558	26,010,806
Grants and Entitlements	117,431,346	117,580,321			117,431,346	117,580,321
Other	990,225	1,119,578	11,350	27,053	1,001,575	1,146,631
<b>Total Revenues</b>	<u>228,257,057</u>	<u>228,204,157</u>	<u>5,146,069</u>	<u>4,245,500</u>	<u>233,403,126</u>	<u>232,449,657</u>
<b>Program Expenses</b>						
<b>Instruction</b>						
Regular	92,266,501	92,152,600			92,266,501	92,152,600
Special Education	28,744,167	28,465,014			28,744,167	28,465,014
Other Instruction	21,488,323	18,501,285			21,488,323	18,501,285
School Sponsored Activities and Athletics	1,554,043	1,721,616			1,554,043	1,721,616
<b>Support Services</b>						
Student and Instruction Related Services	43,992,657	43,030,952			43,992,657	43,030,952
General Administration Services	2,619,776	2,412,713			2,619,776	2,412,713
School Administration Services	8,828,757	9,848,647			8,828,757	9,848,647
Plant Operations and Maintenance	22,343,294	21,996,077			22,343,294	21,996,077
Pupil Transportation	6,635,354	6,101,585			6,635,354	6,101,585
Business/Central Services	6,079,981	6,236,281			6,079,981	6,236,281
Interest on Long-Term Debt	791,561	824,192			791,561	824,192
Food Service	-	-	4,789,286	4,470,996	4,789,286	4,470,996
<b>Total Expenses</b>	<u>235,344,414</u>	<u>231,290,962</u>	<u>4,789,286</u>	<u>4,470,996</u>	<u>240,133,700</u>	<u>235,761,958</u>
Change in Net Position	(7,087,357)	(3,086,805)	356,783	(225,496)	(6,730,574)	(3,312,301)
Beginning of Year, Net Position	10,739,164	13,825,969	1,910,432	2,135,928	12,649,596	15,961,897
End of Year, Net Position	<u>\$ 3,651,807</u>	<u>\$ 10,739,164</u>	<u>\$ 2,267,215</u>	<u>\$ 1,910,432</u>	<u>\$ 5,919,022</u>	<u>\$ 12,649,596</u>



**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
<b>Program Expenses</b>				
<b>Instruction</b>				
Regular	\$ 92,266,501	\$ 92,152,600	\$ 72,561,028	\$ 66,790,106
Special Education	28,744,167	28,465,014	12,000,338	14,621,970
Other Instruction	21,488,323	18,501,285	13,210,868	10,397,676
School Sponsored Activities and Athletics	1,554,043	1,721,616	1,122,838	1,160,596
<b>Support Services</b>				
Student and Instruction Related Services	43,992,657	43,030,952	18,134,031	18,095,086
General Administration Services	2,619,776	2,412,713	2,490,568	2,236,988
School Administration Services	8,828,757	9,848,647	6,531,721	6,847,993
Plant Operations and Maintenance	22,343,294	21,996,077	15,238,236	17,050,084
Pupil Transportation	6,635,354	6,101,585	4,622,719	4,486,308
Business/Central Services	6,079,981	6,236,281	5,707,469	5,719,136
Interest on Long-Term Debt	791,561	824,192	396,670	391,567
<b>Total Governmental Activities</b>	<u>\$ 235,344,414</u>	<u>\$ 231,290,962</u>	<u>\$ 152,016,486</u>	<u>\$ 147,797,510</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, 2019**

**Governmental Activities (Continued)**

The District's total revenues for governmental activities were \$228,257,057 and \$228,204,157 for the years ended June 30, 2019 and 2018, respectively. Property taxes made up 12% and 11% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2019 and 2018, respectively. Federal, State, and local grants accounted for another 88% of revenue for the years ended June 30, 2019 and 2018.

**Business - Type Activities**

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

- Food Service revenues exceeded expenses by \$356,783.
- Charges for services represents \$1,013,246 or 20% of revenue. This represents amounts paid by Patrons for daily food service.
- Miscellaneous revenues represents \$11,350 of revenues and includes interest earned and the food service subsidy from the food service management company.
- Federal and state reimbursements for meals, including payments for free and reduced lunches, breakfast and snacks and donated commodities was \$4,121,473 or 80% 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 \$213,577,007 and \$202,664,892 and expenditures of \$225,336,147 and \$206,708,127 for the fiscal year ended June 30, 2019 and 2018, 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, 2019**

**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, 2019 and 2018:

**Table A-4  
Summary of Governmental Funds Revenues  
For the Fiscal Years Ended June 30, 2019 and 2018**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2019</u>	<u>2018</u>		
<b>Revenues</b>				
Local Sources	\$ 27,688,133	\$ 27,462,727	\$ 225,406	0.8%
State Sources	177,859,772	168,043,716	9,816,056	5.8%
Federal Sources	<u>8,029,102</u>	<u>7,158,449</u>	<u>870,653</u>	12.2%
<b>Total Revenues</b>	<u>\$ 213,577,007</u>	<u>\$ 202,664,892</u>	<u>\$ 10,912,115</u>	5.4%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2019 and 2018:

**Table A-5  
Summary of Governmental Funds Expenditures  
For the Fiscal Years Ended June 30, 2019 and 2018**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2019</u>	<u>2018</u>		
<b>Expenditures</b>				
Instruction	\$ 129,999,232	\$ 118,992,664	\$ 11,006,568	9.2%
Support Services	85,677,594	81,844,230	3,833,364	4.7%
Capital Outlay	6,538,761	3,469,401	3,069,360	88.5%
Debt Service	<u>3,120,560</u>	<u>2,401,832</u>	<u>718,728</u>	29.9%
<b>Total Expenditures</b>	<u>\$ 225,336,147</u>	<u>\$ 206,708,127</u>	<u>\$ 18,628,020</u>	9.0%

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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, 2019 and 2018, 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, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	13,125,762	8,529,066
Land Improvements	4,269,480	4,265,205
Building and Building Improvements	103,860,608	102,427,382
Machinery and Equipment	<u>8,491,381</u>	<u>8,234,045</u>
	131,523,565	125,232,032
Less: Accumulated Depreciation	<u>(45,388,636)</u>	<u>(42,671,026)</u>
Capital Assets, Net	<u>\$ 86,134,929</u>	<u>\$ 82,561,006</u>

Overall, capital assets for governmental activities increased \$3,573,923 from fiscal year 2018 to fiscal year 2019 due to capital outlay additions exceeding depreciation.

**Table A-7  
Capital Assets  
Business-Type Activities  
as of June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Construction in Progress	\$ 977,898	
Building and Building Improvements	286,680	\$ 284,710
Machinery and Equipment	1,708,902	1,278,452
Less: Accumulated Depreciation	<u>(1,039,014)</u>	<u>(976,630)</u>
Capital Assets, Net	<u>\$ 1,934,466</u>	<u>\$ 586,532</u>

Overall, capital assets for business-type activities increased \$1,347,934 from fiscal year 2018 to fiscal year 2019 as a result of acquisitions exceeding depreciation.

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Debt Administration**

At June 30, 2019 and 2018, the School District had \$75,578,794 and \$80,549,950 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, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Bonds Payable, Including Unamortized Premium	\$ 16,466,945	\$ 17,961,363
Compensated Absences	2,524,809	2,576,169
Lease Purchases	4,305,190	
Net Pension Liability	47,607,556	55,535,326
Claims Payable	1,747,486	780,621
Accrued Liability for Insurance Claims	<u>2,926,808</u>	<u>3,696,471</u>
Total	<u>\$ 75,578,794</u>	<u>\$ 80,549,950</u>

At June 30, 2019, the School District's remaining legal debt margin was \$96,404,739. 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 \$3,874,296 of General Fund fund balance in the 2019/2020 budget. Additionally, the District budgeted \$1,300,000 of Capital Reserve fund balance and \$1,042,336 of Maintenance Reserve fund balance in the 2019/2020 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, 2019**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 870,011	\$ 166,212	\$ 1,036,223
Receivables, net	814,848	280,432	1,095,280
Other Accounts Receivable	380,262	115,686	495,948
Internal Balances	17,425	(17,425)	-
Inventory		20,488	20,488
Capital Assets, net Not Being Depreciated	14,902,096	977,898	15,879,994
Being Depreciated	71,232,833	956,568	72,189,401
Total Assets	<u>88,217,475</u>	<u>2,499,859</u>	<u>90,717,334</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount on Refunding of Debt	116,879		116,879
Deferred Amount on Net Pension Liability	11,324,563	-	11,324,563
Total Deferred Outflows of Resources	<u>11,441,442</u>	<u>-</u>	<u>11,441,442</u>
<b>LIABILITIES</b>			
Payable to State Government	84,862		84,862
Payable to Federal Government	5,411		5,411
Claims Payable	4,815,303		4,815,303
Accounts Payable	2,638,788	232,644	2,871,432
Accrued Salaries and Wages	268,330		268,330
Due to Other Funds	250,000		250,000
Accrued Interest Payable	366,904		366,904
Unearned Revenue	661,641		661,641
Noncurrent Liabilities			
Due Within One Year	3,060,283		3,060,283
Due Beyond One Year	67,844,217	-	67,844,217
Total Liabilities	<u>79,995,739</u>	<u>232,644</u>	<u>80,228,383</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount on Net Pension Liability	16,011,371	-	16,011,371
Total Deferred Inflows of Resources	<u>16,011,371</u>	<u>-</u>	<u>16,011,371</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	69,784,863	1,934,466	71,719,329
Restricted			
Plant Maintenance	1,060,080		1,060,080
Capital Projects	1,827,688		1,827,688
Debt Service	1		1
Unrestricted	(69,020,825)	332,749	(68,688,076)
Total Net Position	<u>\$ 3,651,807</u>	<u>\$ 2,267,215</u>	<u>\$ 5,919,022</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, 2019**

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	\$ 92,266,501	\$ 59,620	\$ 19,645,853		\$ (72,561,028)		\$ (72,561,028)
Special Education	28,744,167		16,743,829		(12,000,338)		(12,000,338)
Other Instruction	21,488,323		8,277,455		(13,210,868)		(13,210,868)
School Sponsored Activities and Athletics	1,554,043		431,205		(1,122,838)		(1,122,838)
Support Services							
Student and Instruction Related Svcs.	43,992,657		25,858,626		(18,134,031)		(18,134,031)
General Administration Services	2,619,776		129,208		(2,490,568)		(2,490,568)
School Administration Services	8,828,757		2,297,036		(6,531,721)		(6,531,721)
Plant Operations and Maintenance	22,343,294		5,230,160	\$ 1,874,898	(15,238,236)		(15,238,236)
Pupil Transportation	6,635,354		2,012,635		(4,622,719)		(4,622,719)
Business/Central Services	6,079,981		372,512		(5,707,469)		(5,707,469)
Interest on Long-Term Debt	791,561		394,891		(396,670)		(396,670)
Total Governmental Activities	235,344,414	59,620	81,393,410	1,874,898	(152,016,486)	-	(152,016,486)
Business-Type Activities							
Food Service	4,789,286	1,013,246	4,121,473	-		\$ 345,433	345,433
Total Business-Type Activities	4,789,286	1,013,246	4,121,473	-	-	345,433	345,433
Total Primary Government	\$240,133,700	\$ 1,072,866	\$ 85,514,883	\$ 1,874,898	(152,016,486)	345,433	(151,671,053)

PLAINFIELD BOARD OF EDUCATION  
 STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 25,277,000		\$ 25,277,000
Taxes Levied for Debt Service	1,230,558		1,230,558
Restricted State Aid for Debt Service Purposes	778,633		778,633
Federal and State Aid - Unrestricted	116,652,713		116,652,713
Interest Earnings	51,061	\$ 11,350	62,411
Miscellaneous Income	939,164	-	939,164
	<u>144,929,129</u>	<u>11,350</u>	<u>144,940,479</u>
Total General Revenues and Special Items			
Change in Net Position	(7,087,357)	356,783	(6,730,574)
Net Position, Beginning of Year	<u>10,739,164</u>	<u>1,910,432</u>	<u>12,649,596</u>
Net Position, End of Year	<u>\$ 3,651,807</u>	<u>\$ 2,267,215</u>	<u>\$ 5,919,022</u>

**FUND FINANCIAL STATEMENTS**

**PLAINFIELD BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 314,570	\$ 555,440		\$ 1	\$ 870,011
Receivables From Other Governments	671,104	143,744			814,848
Other Receivables	346,613	33,649			380,262
Due from Other Funds	<u>31,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,999</u>
Total Assets	<u>\$ 1,364,286</u>	<u>\$ 732,833</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 2,097,120</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 1,800,349	\$ 838,439			\$ 2,638,788
Accrued Salaries and Wages	268,330				268,330
Due to Other Funds	250,000	14,574			264,574
Claims Payable	141,009				141,009
Unearned Revenue	-	661,641			661,641
Payable to Federal Government	-	5,411			5,411
Payable to State Government	<u>-</u>	<u>84,862</u>	<u>-</u>	<u>-</u>	<u>84,862</u>
Total Liabilities	<u>2,459,688</u>	<u>1,604,927</u>	<u>-</u>	<u>-</u>	<u>4,064,615</u>
<b>Fund Balances</b>					
<b>Restricted</b>					
Excess Surplus - Designated for Subsequent Year's Expenditures	1,003,513				1,003,513
Capital Reserve	527,688				527,688
Capital Reserve - Designated for Subsequent Year's Expenditures	1,300,000				1,300,000
Maintenance Reserve	17,744				17,744
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,042,336				1,042,336
Debt Service				\$ 1	1
<b>Committed</b>					
Year End Encumbrances	2,897,155				2,897,155
<b>Assigned</b>					
Year End Encumbrances	160,966				160,966
Designated for Subsequent Year's Expenditures	2,870,783				2,870,783
Unassigned	<u>(10,915,587)</u>	<u>(872,094)</u>	<u>-</u>	<u>-</u>	<u>(11,787,681)</u>
Total Fund Balances	<u>(1,095,402)</u>	<u>(872,094)</u>	<u>-</u>	<u>1</u>	<u>(1,967,495)</u>
Total Liabilities and Fund Balances	<u>\$ 1,364,286</u>	<u>\$ 732,833</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>2,097,120</u>
Total Fund Balances Governmental Funds (Exhibit B-1)					\$ (1,967,495)
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 \$131,523,565 and the accumulated depreciation is \$45,388,636.					
					86,134,929
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.					
					116,879
The District has financed capital assets through the issuance of serial bonds and. The interest accrual at year end is:					
					(366,904)
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					\$ 11,324,563
Deferred Inflows of Resources					<u>(16,011,371)</u>
					(4,686,808)
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>(75,578,794)</u>
Net Position of Governmental Activities (Exhibit A-1)					<u>\$ 3,651,807</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, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local Sources					
Property Taxes	\$ 25,277,000			\$ 1,230,558	\$ 26,507,558
Tuition	59,620				59,620
Interest on Reserves	51,061				51,061
Miscellaneous	939,164	\$ 130,730	-	-	1,069,894
Total - Local Sources	<u>26,326,845</u>	<u>130,730</u>	<u>-</u>	<u>1,230,558</u>	<u>27,688,133</u>
State Sources	153,140,564	21,670,786	\$ 1,874,898	1,173,524	177,859,772
Federal Sources	338,802	7,690,300	-	-	8,029,102
Total Revenues	<u>179,806,211</u>	<u>29,491,816</u>	<u>1,874,898</u>	<u>2,404,082</u>	<u>213,577,007</u>
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular Instruction	83,149,345	246,361			83,395,706
Special Education Instruction	24,533,980	2,061,941			26,595,921
Other Instruction	16,670,164	1,978,678			18,648,842
School Sponsored Activities and Cocurricular Instruction	1,358,763				1,358,763
Support Services					
Student and Instruction Related Services	17,110,510	25,557,903			42,668,413
School Administration Services	7,672,884				7,672,884
General Administration Services	2,327,963				2,327,963
Business / Central Services	5,620,241				5,620,241
Plant Operations and Maintenance	21,060,194				21,060,194
Pupil Transportation	6,327,899				6,327,899
Debt Service					
Principal	497,909			1,595,000	2,092,909
Interest and Other Charges				809,081	809,081
Cost of Issuance				218,570	218,570
Capital Outlay	4,608,956	54,907	1,874,898	-	6,538,761
Total Expenditures	<u>190,938,808</u>	<u>29,899,790</u>	<u>1,874,898</u>	<u>2,622,651</u>	<u>225,336,147</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,132,597)</u>	<u>(407,974)</u>	<u>-</u>	<u>(218,569)</u>	<u>(11,759,140)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - SBB and Preschool	1,181,333				1,181,333
Transfer Out - Special Revenue Fund - Preschool	(717,213)				(717,213)
Transfer In - Special Revenue Fund - Preschool		717,213			717,213
Transfer Out - SBB and Preschool		(1,181,333)			(1,181,333)
Refunding Bond Proceeds				13,075,000	13,075,000
Original Issue Premium				1,716,945	1,716,945
Payment to Refunding Escrow Agent				(14,573,375)	(14,573,375)
Lease Purchase Proceeds (Non-Budget)	4,803,099	-	-	-	4,803,099
Total Other Financing Sources and Uses	<u>5,267,219</u>	<u>(464,120)</u>	<u>-</u>	<u>218,570</u>	<u>5,021,669</u>
Net Change in Fund Balances	(5,865,378)	(872,094)	-	1	(6,737,471)
Fund Balance, Beginning of Year	4,769,976	-	-	-	4,769,976
Fund Balance, End of Year	<u>\$ (1,095,402)</u>	<u>\$ (872,094)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1,967,495)</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, 2019**

**Total net change in fund balances - governmental funds (Exhibit B-2)** **\$ (6,737,471)**

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	\$ 6,538,761	
Depreciation Expense	<u>(2,950,472)</u>	
		3,588,289

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

Loss on Disposal of Capital Assets		(14,366)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. These transactions have no effect on net position.

Debt Issued		
Lease Purchase	(4,803,099)	
Refunding Bonds	(13,075,000)	
Original Issue Premium	(1,716,945)	
Payment to Refunding Escrow Agent	<u>14,573,375</u>	
		(5,021,669)
Principal Repayments		
Serial Bonds	1,595,000	
Lease Purchase	<u>497,909</u>	
		2,092,909

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.

Increase in Accrued Interest	(13,172)	
Amortization of Original Issue Premium	117,988	
Amortization of Deferred Amount on Refunding	(87,296)	
Net Pension Liability	(866,727)	
Decrease in Compensated Absences	<u>51,360</u>	
		(797,847)

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	769,663	
Claims Payable	<u>(966,865)</u>	
		(197,202)

**Change in net position of governmental activities (Exhibit A-2)** **\$ (7,087,357)**

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, 2019**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 166,212
Intergovernmental Receivable	
State	3,446
Federal	276,986
Other Accounts Receivables	115,686
Inventory	<u>20,488</u>
Total Current Assets	<u>582,818</u>
Capital Assets	
Construction in Progress	977,898
Building and Building Improvements	286,680
Equipment	1,708,902
Less: Accumulated Depreciation	<u>(1,039,014)</u>
Total Capital Assets	<u>1,934,466</u>
Total Assets	<u>2,517,284</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	232,644
Due to Other Funds	<u>17,425</u>
Total Current Liabilities	<u>250,069</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	1,934,466
Unrestricted	<u>332,749</u>
Total Net Position	<u>\$ 2,267,215</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, 2019

	Business-Type Activities Enterprise Fund <u>Food Services</u>
<b>OPERATING REVENUES</b>	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 708,323
Daily Sales-Non-Reimbursable Programs	276,478
Miscellaneous Revenues	<u>28,445</u>
 Total Operating Revenues	 <u>1,013,246</u>
<b>OPERATING EXPENSES</b>	
Cost of Sales-Reimbursable Programs	2,198,098
Cost of Sales-Non-Reimbursable Programs	70,563
Salaries and Benefits	1,400,382
Supplies and Materials	35,534
Purchased Services	388,765
Insurance	220,782
Summer Program Costs	132,963
Depreciation	64,884
Management Company Fee and Allowance	248,142
Miscellaneous Expenditures	<u>29,173</u>
 Total Operating Expenses	 <u>4,789,286</u>
 Operating Loss	 <u>(3,776,040)</u>
<b>NONOPERATING REVENUES</b>	
State Sources	
School Lunch Program	50,159
Federal Sources	
National School Breakfast Program	943,204
National School Lunch Program	2,687,765
Food Distribution Program	264,110
Snack Program	39,350
Summer Food Program	136,885
Interest Revenue	<u>11,350</u>
 Total Nonoperating Revenues	 <u>4,132,823</u>
 Change in Net Position	 356,783
 Net Position, Beginning of Year	 <u>1,910,432</u>
 Net Position, End of Year	 <u>\$ 2,267,215</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, 2019**

	<b>Business-Type Activities Enterprise Fund Food Services</b>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 961,579
Cash Payments for Salaries and Benefits	(1,400,382)
Cash Payments to Suppliers for Goods and Services	<u>(2,867,247)</u>
Net Cash Used by Operating Activities	<u>(3,306,050)</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Cash Received from State and Federal Subsidy Reimbursements	3,843,411
Cash Received from Other Funds	<u>17,425</u>
Net Cash Provided by Noncapital Financing Activities	<u>3,860,836</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Acquisition of Capital Assets	<u>(1,412,818)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(1,412,818)</u>
<b>Cash Flows from Investing Activities</b>	
Interest on Investments	<u>11,350</u>
Net Cash Provided by Investing Activities	<u>11,350</u>
Net Decrease in Cash and Cash Equivalents	(846,682)
Cash and Cash Equivalents, Beginning of Year	<u>1,012,894</u>
Cash and Cash Equivalents, End of Year	<u>\$ 166,212</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>	
Operating Loss	\$ <u>(3,776,040)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	64,884
USDA Commodities	264,110
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	(51,667)
Increase/(Decrease) in Accounts Payable	210,664
(Increase)/Decrease in Inventory	<u>(18,001)</u>
Total Adjustments	<u>469,990</u>
Net Cash Used by Operating Activities	<u>\$ (3,306,050)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 264,110</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, 2019**

	<b>Unemployment Compensation Insurance Fund</b>	<b>Agency Fund</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 448,530	\$ 5,033,685
Due from Other Funds	<u>250,000</u>	<u>-</u>
Total Assets	<u>698,530</u>	<u>\$ 5,033,685</u>
<b>LIABILITIES</b>		
Accrued Salaries and Wages		\$ 3,668,304
Payroll Deductions and Withholdings		1,255,303
Due to Student Groups		110,078
Intergovernmental Payable	<u>26,174</u>	<u>-</u>
Total Liabilities	<u>26,174</u>	<u>\$ 5,033,685</u>
<b>NET POSITION</b>		
Held in Trust for Unemployment Claims	<u>\$ 672,356</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, 2019**

	<b><u>Unemployment Compensation Insurance Fund</u></b>
<b>ADDITIONS</b>	
Interest on Deposits	\$ 714
Board Contribution	40,921
Employee Contributions	<u>258,901</u>
Total Additions	<u>300,536</u>
<b>DEDUCTIONS</b>	
Unemployment Claims	349,594
Other	<u>2,336</u>
Total Deductions	<u>351,930</u>
Change in Net Position	(51,394)
Net Position, Beginning of Year	<u>723,750</u>
Net Position, End of Year	<u><u>\$ 672,356</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, 2019**

**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 2019, the District adopted the following GASB statement as required:

- GASB No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. 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.

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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. New Accounting Standards (Continued)**

- 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. 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.

**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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation - Financial Statements (Continued)**

**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 funds and its enterprise fund 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.

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".

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation - Financial Statements (Continued)**

**Reclassifications**

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

**D. Measurement Focus and Basis of Accounting**

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

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

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

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.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**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.

**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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has 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.

***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.

PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

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

Excess Surplus – Designated for Subsequent Year's Expenditures – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2018 audited excess surplus that was appropriated in the 2019/2020 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 2019/2020 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 2019/2020 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.



PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

Assigned Fund Balance – 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 2019/2020 District budget certified for taxes.

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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Revenues and Expenditures/Expenses**

**1. *Program Revenues***

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

**2. *Property Taxes***

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenues are recognized in the year they are levied and become available. Property taxes collected in advance of the year-end for which they are levied and transferred to the District are reported as deferred inflows of resources. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 1<sup>st</sup> 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 2017-2018 and 2018-2019 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, 2019**

**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 \$(75,578,794) difference are as follows:

Bonds payable	\$ (14,750,000)
Add: Issuance premium (to be amortized as interest expense)	(1,716,945)
Lease Purchase	(4,305,190)
Accrued liability for insurance claims	(2,926,808)
Compensated absences	(2,524,809)
Claims payable - Workers Comp. Plan	(1,747,486)
Net Pension Liability	<u>(47,607,556)</u>
 Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$ (75,578,794)</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, 2019**

**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 2018/2019. Also, during 2018/2019 the Board increased the original budget by \$10,114,374. The increase was funded by additional grant awards and the reappropriation of prior year general fund encumbrances.

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

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

**B. Deficit Fund Equity**

The District has an unassigned fund deficit of \$10,915,587 in the General Fund and \$872,094 in the Special Revenue Fund as of June 30, 2019 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 2018/2019 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 and Special Revenue Fund deficits do not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$10,915,587 in the General Fund and \$872,094 are less than the delayed state aid payments at June 30, 2019.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**C. Capital Reserve**

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2019 is as follows:

Balance, July 1, 2018		\$ 6,351,074
Increased by:		
Interest Earnings	\$ 32,317	
Transfer from unexpended projects in Capital Outlay	<u>1,445,297</u>	
Total Increases		<u>1,477,614</u>
		7,828,688
Decreased by:		
Withdrawals Approved in District Budget		<u>6,001,000</u>
Balance, June 30, 2019		<u>\$ 1,827,688</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. \$1,300,000 of the capital reserve balance at June 30, 2019 was designated and appropriated for use 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, 2019**

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**D. Maintenance Reserve**

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

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

The activity of the maintenance reserve for the fiscal year ended June 30, 2019 is as follows:

Balance, July 1, 2018	\$ 2,041,336
Increased by:	
Interest Earnings	<u>18,744</u>
	2,060,080
Decreased by:	
Withdrawals Approved in District Budget	<u>1,000,000</u>
Balance, June 30, 2019	<u>\$ 1,060,080</u>

The June 30, 2019 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. \$1,042,336 of the maintenance reserve balance at June 30, 2019 was designated and appropriated for use in the 2019/2020 original budget certified for taxes.

**E. Calculation of Excess Surplus**

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restrict General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2019 is \$1,003,513 which 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, 2019**

**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, 2019, the book value of the Board's deposits were \$6,518,438 and bank and brokerage firm balances of the Board's deposits amounted to \$11,192,497. 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>11,192,497</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, 2019 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, 2019**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**A. Cash Deposits and Investments (Continued)**

**Investments (Continued)**

As of June 30, 2019, 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, 2019 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	\$ 346,613	\$ 33,649	\$ 115,686	\$ 495,948
Intergovernmental				
Federal		92,014	276,986	369,000
State	297,984	51,730	3,446	353,160
Local	373,120	-	-	373,120
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	1,017,717	177,393	396,118	1,591,228
Less: Allowance for Uncollectibles	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net Total Receivables	<u>\$ 1,017,717</u>	<u>\$ 177,393</u>	<u>\$ 396,118</u>	<u>\$ 1,591,228</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	<u>\$ 661,641</u>
 Total Unearned Revenue for Governmental Funds	 <u>\$ 661,641</u>



**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance, July 1, 2018	Increases	Decreases	Balance, June 30, 2019
<b>Governmental Activities:</b>				
Capital assets, not being depreciated				
Land	\$ 1,776,334			\$ 1,776,334
Construction in Progress	8,529,066	\$ 4,596,696	-	13,125,762
Total capital assets not being depreciated	<u>10,305,400</u>	<u>4,596,696</u>	<u>-</u>	<u>14,902,096</u>
Capital assets, being depreciated				
Land Improvements	4,265,205	4,275		4,269,480
Buildings and Building Improvements	102,427,382	1,433,226		103,860,608
Machinery and Equipment	8,234,045	504,564	\$ (247,228)	8,491,381
Total capital assets, being depreciated	<u>114,926,632</u>	<u>1,942,065</u>	<u>(247,228)</u>	<u>116,621,469</u>
Less accumulated depreciation for:				
Land Improvements	(3,678,894)	(92,316)		(3,771,210)
Buildings and Building Improvements	(33,715,945)	(2,218,036)		(35,933,981)
Machinery and Equipment	(5,276,187)	(640,120)	232,862	(5,683,445)
Total accumulated depreciation	<u>(42,671,026)</u>	<u>(2,950,472)</u>	<u>232,862</u>	<u>(45,388,636)</u>
Total capital assets, being depreciated, net	<u>72,255,606</u>	<u>(1,008,407)</u>	<u>(14,366)</u>	<u>71,232,833</u>
Government activities capital assets, net	<u>\$ 82,561,006</u>	<u>\$ 3,588,289</u>	<u>\$ (14,366)</u>	<u>\$ 86,134,929</u>
	Balance, July 1, 2018	Increases	Decreases	Balance, June 30, 2019
<b>Business-Type Activities:</b>				
Capital assets, not being depreciated				
Construction in Progress	-	\$ 977,898	-	\$ 977,898
Total capital assets not being depreciated	<u>-</u>	<u>977,898</u>	<u>-</u>	<u>977,898</u>
Capital assets, being depreciated:				
Buildings and Building Improvements	\$ 284,710	\$ 1,970		\$ 286,680
Machinery and Equipment	1,278,452	432,950	\$ (2,500)	1,708,902
Total capital assets being depreciated	<u>1,563,162</u>	<u>434,920</u>	<u>(2,500)</u>	<u>1,995,582</u>
Less accumulated depreciation for:				
Buildings and Building Improvements	(4,746)	(16,068)		(20,814)
Machinery and Equipment	(971,884)	(48,816)	2,500	(1,018,200)
Total accumulated depreciation	<u>(976,630)</u>	<u>(64,884)</u>	<u>2,500</u>	<u>(1,039,014)</u>
Total capital assets, being depreciated, net	<u>586,532</u>	<u>370,036</u>	<u>-</u>	<u>956,568</u>
Business-type activities capital assets, net	<u>\$ 586,532</u>	<u>\$ 1,347,934</u>	<u>\$ -</u>	<u>\$ 1,934,466</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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	\$ 1,160,045
Special Education	313,528
Other Instruction	362,292
School Sponsored CoCurricular	<u>25,189</u>
Total Instruction	<u>1,861,054</u>

Support Services

Student and Instruction Related Services	362,577
General Administrative Services	12,172
School Administrative Services	170,485
Plant Operations and Maintenance	350,360
Pupil Transportation	80,682
Central Services & Information Technology	<u>113,142</u>
Total Support Services	<u>1,089,418</u>

Total Depreciation Expense - Governmental Activities \$ 2,950,472

**Business-Type Activities:**

Food Service Fund \$ 64,884

Total Depreciation Expense-Business-Type Activities \$ 64,884

**Construction and Other Significant Commitments**

The District has the following active construction projects as of June 30, 2019:

<u>Project/Purpose</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Barlow school Additions and Alterations	\$ 3,174,740	<u>\$ 2,703,260</u>

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2019, is as follows:

**Due To/From Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 14,574
General Fund	Food Service Fund	17,425
Unemployment Compensation Insurance Fund	General Fund	<u>250,000</u>
		<u>\$ 281,999</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>Total</u>
<u>Transfer Out:</u>		
Special Revenue Fund, Net	<u>\$ 464,120</u>	<u>\$ 464,120</u>
 Total transfers out	 <u>\$ 464,120</u>	 <u>\$ 464,120</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. Leases**

**Lease Purchase Agreement**

The District is leasing computer equipment (supplies) totaling \$4,803,099 under capital leases. The leases are for terms of 5 to 6 years and are interest free.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Leases (Continued)**

**Lease Purchase Agreement (Continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019 were as follows:

Fiscal Year Ending <u>June 30,</u>	Governmental <u>Activities</u>
2020	\$ 1,067,666
2021	1,067,666
2022	767,665
2023	1,007,436
2024	<u>394,757</u>
Total minimum lease payments	4,305,190
Less: amount representing interest	( )
Present value of minimum lease payments	<u>\$ 4,305,190</u>

**G. 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 and other purposes permitted by statute. 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, 2019 is comprised of the following issues:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,675,000 through August 1, 2019, interest at 5.00%	\$1,675,000
\$13,075,000, 2019 Refunding Bonds, due in annual installments of \$60,000 to \$2,150,000 through August 1, 2026, interest at 5.00%	<u>13,075,000</u>
	<u>\$14,750,000</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**G. 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 June 30,	Serial Bonds		Total
	Principal	Interest	
2020	\$ 1,735,000	\$ 1,156,217	\$ 2,891,217
2021	1,595,000	610,875	2,205,875
2022	1,675,000	529,125	2,204,125
2023	1,760,000	443,250	2,203,250
2024	1,850,000	353,000	2,203,000
2025-2027	<u>6,135,000</u>	<u>470,375</u>	<u>6,605,375</u>
Total	<u>\$ 14,750,000</u>	<u>\$ 3,562,842</u>	<u>\$ 18,312,842</u>

**Statutory Borrowing Power**

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2019 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 111,154,739
Less: Net Debt	<u>14,750,000</u>
	<u>\$ 96,404,739</u>

**Current Refundings of Debt**

On June 4, 2019, the District issued \$13,075,000 in Refunding School Bonds having an interest rate of 5.00%. These Bonds were issued in order to currently refund certain principal maturities of the District's 2009 School Bonds. The total principal currently refunded was \$14,280,000. The net carrying amount of the old debt and unamortized premium exceeded the reacquisition price by \$57,049. This amount has been combined with the price deferred amount on refunding on the financial statements and will be amortized over the new debt's life. This current refunding was undertaken to reduce total debt service payments over the next 8 years by \$1,574,262 and resulted in an economic gain of \$1,471,035.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**H. Other Long-Term Liabilities**

**Changes in Long-Term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2019, was as follows:

<b>Governmental Activities:</b>										
Bonds Payable	\$	17,550,000	\$	13,075,000	\$	15,875,000	\$	14,750,000	\$	1,735,000
Add: Unamortized Premium		<u>411,363</u>		<u>1,716,945</u>		<u>411,363</u>		<u>1,716,945</u>		<u>-</u>
Bonds Payable Net		<u>17,961,363</u>		<u>14,791,945</u>		<u>16,286,363</u>		<u>16,466,945</u>		<u>1,735,000</u>
Net Pension Liability		55,535,326				7,927,770		47,607,556		
Claims Payable-Workers Comp. Plan		780,621		966,865				1,747,486		
Accrued Liability for Insurance Claims										
Workers Compensation Plan (IBNR)		3,696,471				769,663		2,926,808		
Lease Purchases				4,803,099		497,909		4,305,190		1,067,666
Compensated Absences		<u>2,576,169</u>		<u>-</u>		<u>51,360</u>		<u>2,524,809</u>		<u>257,617</u>
Governmental Activity Long-Term Liabilities	\$	<u>80,549,950</u>	\$	<u>20,561,909</u>	\$	<u>25,533,065</u>	\$	<u>75,578,794</u>	\$	<u>3,060,283</u>

For the governmental activities, the liabilities for compensated absences, lease purchases, 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, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2019, 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 \$4,815,303 reported at June 30, 2019 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, 2019 and 2018 are as follows:

<b>Governmental Activities:</b>	<u>Fiscal Year Ended</u>	
	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Unpaid Claims, Beginning of Year	\$ 5,541,791	\$ 6,035,410
Incurred Claims (IBNR's)	233,244	1,070,843
Claim Payments	<u>(959,732)</u>	<u>(1,564,462)</u>
Unpaid Claims, End of Year	<u>\$ 4,815,303</u>	<u>\$ 5,541,791</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, 2019**

**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:

Fiscal Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2019	\$ 40,921	\$ 258,901	\$ 349,594	\$ 672,356
2018	580,988	182,262	552,438	723,750
2017	100,000	220,781	266,012	514,502

**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, 2019, 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, 2019, 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, 2019**

**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 Board employees who are eligible for pension coverage:

**Public Employees' Retirement System (PERS)** – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage 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. For additional information about PERS, please refer to the State Division of Pension and Benefits (Division's) Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

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:

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 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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 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, which the State is responsible to fund 100% of local employer contributions, excluding any local employer early retirement incentive (ERI) contributions. For additional information about TPAF, please refer to the State Division of Pension and Benefits (Division's) Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions](http://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)**

**Teachers' Pension and Annuity Fund (TPAF) (Continued)**

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.

The following represent the membership tiers for TPAF:

<b>Tier</b>	<b>Definition</b>
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 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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 and certain appointed officials, effective July 1, 2007 and employees enrolled in PERS on or after July 1, 2007 who earn in excess of established annual maximum compensation limits (equivalent to annual maximum wage for social security deductions). This provision was extended by Chapter 1, P.L. 2010, effective May 21, 2010, to new employees (Tier 2) of the PERS and new employees who would otherwise be eligible to participate in PERS and do not earn the minimum salary required or do not work the minimum required hours but earn a base salary of at least \$5,000 are eligible for participation in the DCRP. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Other Pension Funds**

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

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

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

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits (“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](http://www.state.nj.us/treasury/pensions).

**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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**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. Prudential retirement is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income is recorded on the accrual basis, with dividends accruing on the ex-dividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

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

**Collective Net Pension Liability**

The collective net pension liability of the participating employers for local PERS at June 30, 2018 is \$19.7 billion and the plan fiduciary net position as a percentage of the total pension liability is 53.60%. The collective net pension liability of the State funded TPAF at June 30, 2018 is \$63.81 billion and the plan fiduciary net position as a percentage of total pension liability is 26.49%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2017 which were rolled forward to June 30, 2018.

**Actuarial Methods and Assumptions**

In the July 1, 2017 PERS and TPAF actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The pension systems selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 68. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

**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 members 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 7.50% for PERS, 7.50% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2019.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Employer and Employee Pension Contributions (Continued)**

PERS employers' and TPAF State's nonemployer contributions are based on actuarially determined amounts, which include the normal cost and unfunded accrued liability. For the fiscal year ended June 30, 2019 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State's annual pension contribution was less than this actuarial determined amount. For PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension contributions were equal to the actuarial determined amounts. TPAF nonemployer 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. All PERS and DCRP contributions made by the Board for fiscal years 2019, 2018 and 2017 were equal to the required contributions.

During the fiscal years ended June 30, 2019, 2018 and 2017 the Board was required to contribute for PERS and DCRP and the State of New Jersey, as a nonemployer contributing entity, contributed for TPAF, respectively for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2019	\$ 2,405,045	\$ 10,836,602	\$ 100,783
2018	2,210,098	8,256,280	87,145
2017	1,993,175	5,736,695	80,266

In addition for fiscal years 2019, 2018 and 2017 the District contributed \$7,179, \$17,756 and \$6,671, respectively for PERS and the State contributed \$13,425, \$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 \$4,207,475 during the fiscal year ended June 30, 2019 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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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**

**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. 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 measurement period July 1, 2017 through June 30, 2018. 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 (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense are determined separately for each individual employer of the State and local groups of the plan.

To facilitate the separate (sub) 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, 2018 are based on the ratio of each employer’s contribution to total employer contributions of the group for the fiscal year ended June 30, 2018.

At June 30, 2019, the District reported in the statement of net position (accrual basis) a liability of \$47,607,556 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018 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 the District’s share of contributions to the pension plan relative to the contributions of all participating governmental entities, actuarially determined. At June 30, 2018, the District’s proportionate share was .24179 percent, which was an increase of .00322 percent from its proportionate share measured as of June 30, 2017 of .23857 percent.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

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

**Public Employees Retirement System (PERS) (Continued)**

For the fiscal year ended June 30, 2019, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$3,271,772 for PERS. The pension contribution made by the District during the current 2018/2019 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, 2019 with a measurement date of the prior fiscal year end of June 30, 2018. 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, 2019 for contributions made subsequent to the measurement date. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Difference Between Expected and Actual Experience	\$ 907,883	\$ 245,480
Changes of Assumptions	7,844,937	15,222,365
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		446,561
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>2,571,743</u>	<u>96,965</u>
Total	<u>\$ 11,324,563</u>	<u>\$ 16,011,371</u>

At June 30, 2019, 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:

<b><u>Year Ending June 30,</u></b>	<b><u>Total</u></b>
2020	\$ 832,970
2021	132,873
2022	(2,454,759)
2023	(2,359,923)
2024	(837,969)
Thereafter	<u>-</u>
	<u>\$ (4,686,808)</u>

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

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

**Public Employees Retirement System (PERS) (Continued)**

*Actuarial Assumptions*

The District's total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2017 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, 2019**

**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***

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. 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, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	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%
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>
2019	June 30, 2018	5.66%
2018	June 30, 2017	5.00%

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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, 2046

Municipal Bond Rate \*    From July 1, 2046  
and Thereafter

\* The municipal bond return rate used is 3.87% as of the measurement date of June 30, 2018. 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 5.66%, 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 (4.66 percent) or 1-percentage-point higher (6.66 percent) than the current rate:

	<b>1% Decrease <u>4.66%</u></b>	<b>Current Discount Rate <u>5.66%</u></b>	<b>1% Increase <u>6.66%</u></b>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 59,861,016</u>	<u>\$ 47,607,556</u>	<u>\$ 37,327,686</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2018. A sensitivity analysis specific to the District's net pension liability at June 30, 2018 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](http://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. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as an employer and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the fiscal year ended June 30, 2018. 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, 2018, 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, 2019, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$20,299,898 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2019 the State's proportionate share of the net pension liability attributable to the District is \$348,218,112. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer adjusted for unpaid early retirement incentives to total contributions to TPAF during the year ended June 30, 2018. At June 30, 2018, the State's share of the net pension liability attributable to the District was .54736 percent, which was an increase of .03734 percent from its proportionate share measured as of June 30, 2017 of .51002 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, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u><b>TPAF</b></u>
Inflation Rate	2.25%
Salary Increases:	
2011-2026	1.55-4.55%
Thereafter	2.00-5.45%
Investment Rate of Return	7.00%
Mortality Rate Table	RP-2006

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, 2017 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**

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. 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, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
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  
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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)**

***Discount Rate***

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

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2019	June 30, 2018	4.86%
2018	June 30, 2017	4.25%

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, 2040
Municipal Bond Rate *	From July 1, 2040 and Thereafter

\* The municipal bond return rate used is 3.87% as of the measurement date of June 30, 2018. 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 4.86%, 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 (3.86 percent) or 1-percentage-point higher (5.86 percent) than the current rate:

	<b>1% Decrease (3.86%)</b>	<b>Current Discount Rate (4.86%)</b>	<b>1% Increase (5.86%)</b>
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 411,587,196</u>	<u>\$ 348,218,112</u>	<u>\$ 295,686,686</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2018. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2018 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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](http://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 for the fiscal year ended June 30, 2018. 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 Employees Plan** (including Prescription Drug Program Fund) – N.J.S.A. 52:14-17.32f provides medical coverage, prescription drug benefits and Medicare Part B reimbursement to qualified retired education employees and their covered dependents. 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.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

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](http://www.state.nj.us/treasury/pensions).

**Plan Membership**

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2017:

Active Plan Members	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	145,050
Inactive Plan Members Entitled to but not yet Receiving Benefits	<u>          -</u>
 Total	 <u>362,181</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.

**Collective Net OPEB Liability**

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2018 is \$46.1 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2017 which were rolled forward to June 30, 2018.



**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Actuarial Methods and Assumptions**

In the June 30, 2017 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

**Post-Retirement Medical Benefits Contributions**

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.23 billion to the OPEB plan in fiscal year 2018.

The State sets the contribution rate based on a pay as you go basis rather than the actuarial determined contribution an amount actuarially determined in accordance with the parameters of GASB Statement 75. The actuarial determined contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and any unfunded actuarial liabilities (or funding excess) of the plan using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the Plan. The State's contributions, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired Employees Plan for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2019, 2018 and 2017 were \$4,915,465, \$5,332,556 and \$4,779,972, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund – Local Education Retired Employees Plan 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.

**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 Employees Plan to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. 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 measurement period July 1, 2017 through June 30, 2018. 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.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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)**

For the fiscal year ended June 30, 2019, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$10,132,219. 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, 2019 the State’s proportionate share of the OPEB liability attributable to the District is \$206,430,232. The nonemployer allocation percentages are based on the ratio of the State’s proportionate share of the OPEB liability attributable to the District at June 30, 2018 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2018. At June 30, 2018, the state’s share of the OPEB liability attributable to the District was .44768 percent, which was an increase of .00384 percent from its proportionate share measured as of June 30, 2017 of .44384 percent.

**Actuarial Assumptions**

The OPEB liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. 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	Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disable Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.
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.

The actuarial assumptions used in the June 30, 2017 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.

Healthcare cost trend rates for pre-Medicare Preferred Provider Organization (PPO) medical benefits, this amount initially is 5.8 percent and decreases to a 5.0 percent long-term trend rate after eight 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 5.8 percent and decreases to a 5.0 percent long-term trend rate after eight years. For prescription drug benefits, the initial trend rate is 8.0 percent and decreases to a 5.0 percent long-term trend rate after seven 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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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)**

**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, 2018.

**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>
2019	June 30, 2018	3.87%
2018	June 30, 2017	3.58%

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.

**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, 2019 (measurement date June 30, 2018) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2017 Measurement Date	\$ 238,073,391
Changes Recognized for the Fiscal Year:	
Service Cost	9,101,984
Interest on the Total OPEB Liability	8,754,326
Differences Between Expected and Actual Experience	(20,481,472)
Changes of Assumptions	(23,688,902)
Gross Benefit Payments	(5,519,871)
Contributions from the Member	190,776
<b>Net Changes</b>	<b>\$ (31,643,159)</b>
Balance, June 30, 2018 Measurement Date	\$ 206,430,232

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58 percent in 2017 to 3.87 percent in 2018.

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, 2018. 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, 2018 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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**

*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 3.87%, 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 (2.87 percent) or 1-percentage-point higher (4.87 percent) than the current rate:

	<b>1% Decrease <u>(2.87%)</u></b>	<b>Current Discount Rate <u>(3.87%)</u></b>	<b>1% Increase <u>(4.87%)</u></b>
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ <u>244,042,556</u>	\$ <u>206,430,232</u>	\$ <u>176,532,318</u>

*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:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
Total OPEB Liability (School Retirees)	\$ <u>170,626,610</u>	\$ <u>206,430,232</u>	\$ <u>253,781,893</u>

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018 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, 2019**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>REVENUES</b>					
<b>Local Sources</b>					
Property Taxes	\$ 25,277,000		\$ 25,277,000	\$ 25,277,000	-
Tuition	153,000		153,000	59,620	\$ (93,380)
Interest Earned on Maintenance Reserve	1,000		1,000	18,744	17,744
Interest Earned on Capital Reserve	1,000		1,000	32,317	31,317
Miscellaneous	126,633	-	126,633	939,164	812,531
<b>Total Local Sources</b>	<b>25,558,633</b>	<b>-</b>	<b>25,558,633</b>	<b>26,326,845</b>	<b>768,212</b>
<b>State Sources</b>					
Equalization Aid	105,624,369	-	105,624,369	105,624,369	
Security Aid	4,765,864	-	4,765,864	4,765,864	
Special Education Aid	9,005,908	-	9,005,908	9,005,908	
Transportation Aid	1,835,983	-	1,835,983	1,835,983	
Extraordinary Aid	891,295	-	891,295	1,954,274	1,062,979
Education Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Nonpublic Transportation Aid				90,508	90,508
On-behalf TPAF - NCGI Premium (Non-Budget)				222,187	222,187
On-behalf TPAF - LTDI Premium (Non-Budget)				13,425	13,425
On-behalf TPAF - Normal Cost (Non-Budget)				10,614,415	10,614,415
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				4,915,465	4,915,465
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,207,475	4,207,475
<b>Total State Sources</b>	<b>133,132,592</b>	<b>-</b>	<b>133,132,592</b>	<b>154,259,046</b>	<b>21,126,454</b>
<b>Federal Sources</b>					
Medicaid Reimbursement (SEMI)	272,251	-	272,251	338,802	66,551
<b>Total Federal Sources</b>	<b>272,251</b>	<b>-</b>	<b>272,251</b>	<b>338,802</b>	<b>66,551</b>
<b>Total Revenues</b>	<b>158,963,476</b>	<b>-</b>	<b>158,963,476</b>	<b>180,924,693</b>	<b>21,961,217</b>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Instruction - Regular Programs</b>					
<b>Salaries of Teachers</b>					
Preschool/Kindergarten	2,070,413	\$ 159,773	2,230,186	2,148,185	82,001
Grades 1-5	13,888,813	(709,523)	13,179,290	13,027,173	152,117
Grades 6-8	9,008,401	(318,318)	8,690,083	8,626,137	63,946
Grades 9-12	7,841,688	(1,789)	7,839,899	7,839,899	-
<b>Regular Programs - Home Instruction</b>					
Salaries of Teachers	105,100	(9,518)	95,582	95,582	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	70,000	1,000	71,000	62,702	8,298
<b>Regular Programs - Undistributed Instruction</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	859,268	(8,868)	850,400	839,407	10,993
Purchased Professional/Educational Services	80,500	10,271	90,771	67,939	22,832
Purchased Technical Services	49,130	(9,608)	39,522	28,321	11,201
Other Purchased Services	414,540	72,120	486,660	450,525	36,135
General Supplies	1,339,906	135,932	1,475,838	1,455,423	20,415
General Supplies Acquired Under Lease-Purchase(Non-Budget)				4,803,099	(4,803,099)
Textbooks	295,194	(137,830)	157,364	147,933	9,431
Miscellaneous Expenditures	90,278	38,281	128,559	99,214	29,345
<b>Total Regular Programs</b>	<b>36,113,231</b>	<b>(778,077)</b>	<b>35,335,154</b>	<b>39,691,539</b>	<b>(4,356,385)</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
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	\$ 1,692,805	\$ 104,911	\$ 1,797,716	\$ 1,796,779	\$ 937
Other Salaries for Instruction	469,052	65,589	534,641	531,885	2,756
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,500	(4,000)	3,500	1,000	2,500
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,170,357	165,500	2,335,857	2,329,664	6,193
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	550,465	14,429	564,894	564,230	664
Other Salaries for Instruction	147,457	16,278	163,735	162,225	1,510
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	(2,045)	1,955	1,954	1
Textbooks	4,000	(4,000)	-	-	-
Total Behavioral Disabilities	705,922	24,662	730,584	728,409	2,175
Multiple Disabilities					
Salaries of Teachers	607,390	268,630	876,020	867,183	8,837
Other Salaries for Instruction	366,399	206,392	572,791	562,746	10,045
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	973,789	475,022	1,448,811	1,429,929	18,882
Resource Room/Resource Center					
Salaries of Teachers	2,933,906	73,565	3,007,471	3,002,418	5,053
Other Salaries for Instruction	384,175	(10,660)	373,515	361,381	12,134
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	8,700	(5,900)	2,800	-	2,800
Textbooks	1,000	(380)	620	-	620
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,327,781	56,625	3,384,406	3,363,799	20,607



PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Visually Impaired					
Other Salaries for Instruction	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-
Preschool Disabilities - Full - Time					
Salaries of Teachers	\$ 527,445	\$ 60,018	\$ 587,463	\$ 587,463	-
Other Salaries for Instruction	326,879	(8,790)	318,089	317,779	\$ 310
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	854,324	51,228	905,552	905,242	310
Autism					
Salaries of Teachers	262,090	(211,693)	50,397	50,397	-
Other Salaries for Instruction	63,280	(63,280)	-	-	-
Total Autism	325,370	(274,973)	50,397	50,397	-
Total Special Education	8,357,543	498,064	8,855,607	8,807,440	48,167
Basic Skills/Remedial					
Salaries of Teachers	1,114,200	450,516	1,564,716	1,563,230	1,486
Purchased Professional/Educational Services	-	26,478	26,478	19,193	7,285
Total Basic Skills/Remedial	1,114,200	476,994	1,591,194	1,582,423	8,771
Bilingual Education					
Salaries of Teachers	8,250,470	(100,349)	8,150,121	8,118,624	31,497
Other Salaries for Instruction	256,892	35,998	292,890	290,070	2,820
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,200	(804)	396	95	301
General Supplies	34,000	(13,454)	20,546	15,621	4,925
Textbooks	50,000	(21,954)	28,046	28,046	-
Other Objects	-	-	-	-	-
Total Bilingual Education	8,592,562	(100,563)	8,491,999	8,452,456	39,543
School Sponsored Co-Curricular Activities					
Salaries	81,300	(63,522)	17,778	4,682	13,096
Other Purchased Services	12,099	(681)	11,418	-	11,418
General Supplies	6,826	-	6,826	4,760	2,066
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	100,225	(64,203)	36,022	9,442	26,580
School Sponsored Athletics					
Salaries	661,310	50,950	712,260	702,683	9,577
Purchased Services	93,000	(4,000)	89,000	88,951	49
General Supplies	178,700	(39,695)	139,005	120,410	18,595
Other Objects	9,170	-	9,170	6,178	2,992
Total School Sponsored Athletics	942,180	7,255	949,435	918,222	31,213
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, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Before/After School Program					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total Before/After School Program	-	-	-	-	-
Total Instruction	\$ 55,219,941	\$ 39,470	\$ 55,259,411	\$ 59,461,522	\$ (4,202,111)
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs within the State-Regular	81,081	(74,411)	6,670	6,670	-
Tuition to Other LEAs w/ State - Special	5,760,000	(232,155)	5,527,845	5,446,846	80,999
Tuition to CVSD - Regular	784,000	(113,200)	670,800	670,800	-
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	83,540	53,859	137,399	137,399	-
Tuition to Priv. Sch. for the Disabled - State	5,199,000	(193,489)	5,005,511	4,941,880	63,631
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	87,783	-	87,783	87,783	-
Tuition - Other	-	48,359	48,359	48,359	-
Total Undistributed Expenditures - Instruction	11,995,404	(511,037)	11,484,367	11,339,737	144,630
Attendance and Social Work					
Salaries	146,936	13,019	159,955	159,901	54
Salaries of Family Support Teams	895,706	92,197	987,903	985,048	2,855
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	88,535	96,380	184,915	184,915	-
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	3,000	(2,796)	204	204	-
Supplies and Materials	1,700	-	1,700	-	1,700
Other Objects	5,000	(4,444)	556	-	556
Total Attendance and Social Work	1,140,877	194,356	1,335,233	1,330,068	5,165
Health Services					
Salaries	1,239,105	(56,711)	1,182,394	1,177,974	4,420
Salaries of Social Service Coordinators	1,280,639	(56,606)	1,224,033	1,191,206	32,827
Purchased Professional & Technical Services	190,636	29,429	220,065	174,007	46,058
Other Purchased Services	1,050	915	1,965	1,965	-
Supplies and Materials	22,380	(2,051)	20,329	19,622	707
Other Objects	-	-	-	-	-
Total Health Services	2,733,810	(85,024)	2,648,786	2,564,774	84,012
Other Support Serv. Students - Related Serv.					
Salaries	527,865	(135,824)	392,041	392,041	-
Purchased Professional Educational Services	-	-	-	-	-
Supplies and Materials	-	800	800	762	38
Other Objects	-	-	-	-	-
Total Other Supp.Serv. Student - Related Serv.	527,865	(135,024)	392,841	392,803	38
Guidance					
Salaries of Other Professional Staff	1,621,400	(269,877)	1,351,523	1,350,888	635
Salaries of Secretarial and Clerical	250,623	(16,932)	233,691	233,690	1
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	85,932	2,662	88,594	88,594	-
Other Purchased Services	2,000	93,151	95,151	92,462	2,689
Supplies and Materials	3,800	(1,488)	2,312	489	1,823
Other Objects	-	-	-	-	-
Total Guidance	1,963,755	(192,484)	1,771,271	1,766,123	5,148

Continued

**PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
<b>Child Study Teams</b>					
Salaries of Other Professional Staff	\$ 2,214,914	\$ 257,390	\$ 2,472,304	\$ 2,472,042	\$ 262
Salaries of Secretarial & Clerical Assistants	241,441	8,408	249,849	249,849	-
Other Purchased Professional and Tech. Svc.	1,769,737	305,063	2,074,800	2,032,558	42,242
Miscellaneous Purchased Services	7,000	(1,000)	6,000	4,801	1,199
Supplies and Materials	-	3,000	3,000	2,458	542
Other Objects	500	-	500	73	427
<b>Total Child Study Teams</b>	<b>4,233,592</b>	<b>572,861</b>	<b>4,806,453</b>	<b>4,761,781</b>	<b>44,672</b>
<b>Improvement of Instruction Services</b>					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,011,657	(115,124)	896,533	894,479	2,054
Salaries of Secretarial & Clerical Assist.	299,082	11,852	310,934	309,229	1,705
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	30,500	(5,901)	24,599	10,331	14,268
Other Purchased Professional and Tech. Svc.	6,000	-	6,000	139	5,861
Other Purchased Services	62,711	13,000	75,711	70,806	4,905
Supplies and Materials	199,058	(16,020)	183,038	181,254	1,784
Other Objects	13,194	-	13,194	11,894	1,300
<b>Total Improvement of Instruction Services</b>	<b>1,622,202</b>	<b>(112,193)</b>	<b>1,510,009</b>	<b>1,478,132</b>	<b>31,877</b>
<b>Undistributed Expenditures (Continued)</b>					
<b>Educational Media/School Library</b>					
Salaries	637,770	(240,754)	397,016	390,739	6,277
Salaries of Technology Coordinators	97,152	2,632	99,784	99,783	1
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	9,501	1,000	10,501	5,983	4,518
Other Purchased Services	7,400	(2,000)	5,400	-	5,400
Supplies and Materials	26,850	(5,983)	20,867	14,241	6,626
Other Objects	2,000	(2,000)	-	-	-
<b>Total Educational Media/School Library</b>	<b>780,673</b>	<b>(247,105)</b>	<b>533,568</b>	<b>510,746</b>	<b>22,822</b>
<b>Instructional Staff Training Services</b>					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	87,000	(53,833)	33,167	19,300	13,867
Purchased Professional/Educational Services	148,498	(57,131)	91,367	85,365	6,002
Other Purchased Professional and Technical Services	9,000	(1,260)	7,740	4,813	2,927
Other Purchased Services	52,366	(6,010)	46,356	34,757	11,599
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Instructional Staff Training Services</b>	<b>296,864</b>	<b>(118,234)</b>	<b>178,630</b>	<b>144,235</b>	<b>34,395</b>
<b>Support Services General Administration</b>					
Salaries	364,811	(13,184)	351,627	342,826	8,801
Audit Fees	75,000	77,016	152,016	93,016	59,000
Legal Services	242,500	87,284	329,784	321,717	8,067
Other Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	10,000	13,000	23,000	23,000	-
Communications/Telephone	1,075,114	(192,040)	883,074	871,402	11,672
BOE Other Purchased Services	35,000	15,500	50,500	36,815	13,685
Other Purchased Services	142,178	(6,860)	135,318	123,123	12,195
General Supplies	70,317	56,579	126,896	115,812	11,084
Judgements Against the School District	7,500	275,084	282,584	282,584	-
Miscellaneous Expenditures	64,170	1,573	65,743	60,175	5,568
BOE Membership Dues and Fees	-	-	-	-	-
<b>Total Support Services General Administration</b>	<b>2,086,590</b>	<b>313,952</b>	<b>2,400,542</b>	<b>2,270,470</b>	<b>130,072</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,563,704	\$ 88,092	\$ 3,651,796	\$ 3,650,728	\$ 1,068
Salaries of Secretarial and Clerical Assistants	1,115,862	42,752	1,158,614	1,136,826	21,788
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	14,600	(89)	14,511	7,281	7,230
Other Purchased Services	72,288	4,607	76,895	50,748	26,147
Supplies and Materials	114,337	(5,638)	108,699	83,527	25,172
Other Objects	17,000	(480)	16,520	11,147	5,373
<b>Total Support Services School Administration</b>	<b>4,897,791</b>	<b>129,244</b>	<b>5,027,035</b>	<b>4,940,257</b>	<b>86,778</b>
Central Services					
Salaries	1,827,117	(41,749)	1,785,368	1,783,323	2,045
Purchased Technical Services	86,243	12,680	98,923	98,900	23
Miscellaneous Purchased Services	76,050	87,486	163,536	158,846	4,690
Supplies and Materials	33,466	5,698	39,164	38,502	662
Other Objects	6,318	-	6,318	5,584	734
<b>Total Central Services</b>	<b>2,029,194</b>	<b>64,115</b>	<b>2,093,309</b>	<b>2,085,155</b>	<b>8,154</b>
Admin. Info. Technology					
Salaries	1,220,288	173,629	1,393,917	1,393,917	-
Purchased Technical Services	150,000	(21,206)	128,794	126,910	1,884
Other Purchased Services	902,144	66,223	968,367	944,322	24,045
Supplies and Materials	78,042	(12,756)	65,286	65,266	20
<b>Total Admin. Info. Technology</b>	<b>2,350,474</b>	<b>205,890</b>	<b>2,556,364</b>	<b>2,530,415</b>	<b>25,949</b>
Required Maintenance for School Facilities					
Salaries	861,053	45,213	906,266	906,265	1
Cleaning, Repair and Maintenance Service	1,415,815	697,415	2,113,230	2,002,719	110,511
Supplies and Materials	367,600	(30,000)	337,600	304,060	33,540
<b>Total Required Maintenance for School Facilities</b>	<b>2,644,468</b>	<b>712,628</b>	<b>3,357,096</b>	<b>3,213,044</b>	<b>144,052</b>
Custodial Services					
Salaries	6,260,096	(19,819)	6,240,277	6,240,276	1
Salaries of Non-Instructional Aides	223,113	(221,089)	2,024	1,982	42
Purchased Professional and Technical Services	332,898	22,118	355,016	342,590	12,426
Cleaning, Repair and Maintenance Services	1,004,691	24,243	1,028,934	979,983	48,951
Rental of Land, Bldgs & Other than Lease Purchase	6,500	-	6,500	6,116	384
Other Purchased Property Services	334,620	(25,000)	309,620	295,206	14,414
Insurance	987,000	(154,000)	833,000	833,000	-
Miscellaneous Purchased Services	1,000	272	1,272	272	1,000
General Supplies	518,685	(64,561)	454,124	443,240	10,884
Energy (Electricity)	1,565,000	(458,010)	1,106,990	1,063,228	43,762
Energy (Natural Gas)	730,302	(490)	729,812	689,294	40,518
Energy (Gasoline)	4,120	-	4,120	-	4,120
Other Objects	13,536	12,000	25,536	24,010	1,526
<b>Total Custodial Services</b>	<b>11,981,561</b>	<b>(884,336)</b>	<b>11,097,225</b>	<b>10,919,197</b>	<b>178,028</b>
Care and Upkeep of Grounds					
Salaries	314,318	2,601	316,919	316,918	1
<b>Total Care and Upkeep of Grounds</b>	<b>314,318</b>	<b>2,601</b>	<b>316,919</b>	<b>316,918</b>	<b>1</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Security					
Salaries	\$ 2,149,822	\$ 224,513	\$ 2,374,335	\$ 2,373,367	\$ 968
Purchased Professional and Technical Services	56,210	(18,874)	37,336	37,336	-
Clean, Repair and Maintenance Svc.	50,000	77,000	127,000	126,150	850
General Supplies	9,100	3,500	12,600	6,364	6,236
<b>Total Security</b>	<b>2,265,132</b>	<b>286,139</b>	<b>2,551,271</b>	<b>2,543,217</b>	<b>8,054</b>
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,402,886	363,124	1,766,010	1,766,008	2
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	485,632	14,081	499,713	499,712	1
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	-
Cleaning Repair & Maint. Services	275,603	131,233	406,836	406,209	627
Contracted Services (Bet. Home and Sch.)-Vendors	79,088	(10,088)	69,000	68,187	813
Contracted Services (Other Than Between Home and School) - Vendors	310,923	(127,151)	183,772	144,336	39,436
Contracted Services (Sp. Ed. Students)-Vendors	531,000	11,647	542,647	542,625	22
Contracted Serv.(Reg. Students)-ESCs & CTSA	56,596	(56,596)	-	-	-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	985,000	451,763	1,436,763	1,436,763	-
Contracted Services - Aid in Lieu Pymts-NonPub Sch	260,000	(7,633)	252,367	251,326	1,041
Miscellaneous Purchased Services-Transportation	6,041	(1,486)	4,555	4,555	-
Supplies and Materials	191,577	31,000	222,577	221,314	1,263
Transportation Supplies	-	-	-	-	-
Other Objects	7,314	(3,000)	4,314	3,191	1,123
<b>Total Student Transportation Services</b>	<b>4,638,580</b>	<b>796,894</b>	<b>5,435,474</b>	<b>5,391,146</b>	<b>44,328</b>
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
<b>Total Other Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	2,113,722	288,136	2,401,858	2,364,769	37,089
Other Retirement Contributions - PERS	2,303,853	108,371	2,412,224	2,412,224	-
Other Retirement Contributions - Regular	-	100,783	100,783	100,783	-
Unemployment Compensation	665,000	(624,079)	40,921	40,921	-
Workers Compensation	1,035,500	(908,640)	126,860	126,860	-
Health Benefits	19,552,228	650,549	20,202,777	20,154,493	48,284
Tuition Reimbursement	175,000	61,000	236,000	234,503	1,497
Other Retirement Contributions - DCRP	-	-	-	-	-
<b>Total Unallocated Benefits</b>	<b>25,845,303</b>	<b>(323,880)</b>	<b>25,521,423</b>	<b>25,434,553</b>	<b>86,870</b>

Continued

**PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 222,187	\$ (222,187)
On-behalf TPAF LTDI Pension (Non-Budget)				13,425	(13,425)
On-behalf TPAF Normal Cost (Non-Budget)				10,614,415	(10,614,415)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				4,915,465	(4,915,465)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,207,475	(4,207,475)
<b>Total Undistributed Expenditures</b>	<b>\$ 84,348,453</b>	<b>\$ 669,363</b>	<b>\$ 85,017,816</b>	<b>103,905,738</b>	<b>(18,887,922)</b>
<b>Total Current Expenditures</b>	<b>139,568,394</b>	<b>708,833</b>	<b>140,277,227</b>	<b>163,367,260</b>	<b>(23,090,033)</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction</b>					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	41,702	42,556	84,258	69,702	14,556
Grades 6-8	10,000	29,599	39,599	34,666	4,933
Grades 9-12	26,252	46,034	72,286	72,286	-
<b>Undistributed Expenditures</b>					
Bilingual	-	-	-	-	-
School Sponsored Athletics	21,000	17,505	38,505	38,505	-
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Instruction	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	3,699	3,699	3,699	-
School Administration	-	17,999	17,999	17,999	-
Security	-	-	-	-	-
Admin. Info. Tech.	-	258,603	258,603	80,243	178,360
Custodial Services	-	196,261	196,261	74,379	121,882
Student Transportation - Non-Instructional Equipment	-	157,452	157,452	54,731	102,721
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	-	-	-	-	-
Undist. Expendit. - Other Support Services	-	-	-	-	-
<b>Total Equipment</b>	<b>98,954</b>	<b>769,708</b>	<b>868,662</b>	<b>446,210</b>	<b>422,452</b>
<b>Facilities Acquisition and Construction Services</b>					
Architectural/Engineering Services	345,000	(187,490)	157,510	154,624	2,886
Construction Services	6,655,000	1,126,956	7,781,956	3,842,466	3,939,490
Lease Purchase Agreement - Principal	-	-	-	-	-
<b>Total Facilities Acquis. and Const. Services</b>	<b>7,000,000</b>	<b>939,466</b>	<b>7,939,466</b>	<b>3,997,090</b>	<b>3,942,376</b>
<b>Total Capital Outlay</b>	<b>7,098,954</b>	<b>1,709,174</b>	<b>8,808,128</b>	<b>4,443,300</b>	<b>4,364,828</b>
<b>Special Schools</b>					
Summer School - Instruction	-	105,849	105,849	105,848	1
Summer School - Support Services	49,547	(37,007)	12,540	12,540	-
<b>Total Special Schools</b>	<b>49,547</b>	<b>68,842</b>	<b>118,389</b>	<b>118,388</b>	<b>1</b>
<b>Other Alternative Ed Program - Instruction</b>					
Salaries of Teachers	74,166	(29,327)	44,839	41,777	3,062
Other Salaries of Instruction	51,350	(8,573)	42,777	41,777	1,000
<b>Total Other Alternative Ed Program - Instruction</b>	<b>125,516</b>	<b>(37,900)</b>	<b>87,616</b>	<b>83,554</b>	<b>4,062</b>
Transfer to Charter Schools	23,293,075	(366,769)	22,926,306	22,926,306	-
<b>Total General Fund</b>	<b>170,135,486</b>	<b>2,082,180</b>	<b>172,217,666</b>	<b>190,938,808</b>	<b>(18,721,142)</b>
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(11,172,010)	(2,082,180)	(13,254,190)	(10,014,115)	3,240,075

Continued

**PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>Other Financing Sources (Uses)</b>					
Transfer In - General Fund - School-Based Budgets	\$ 76,786,420	\$ 740,145	\$ 77,526,565	\$ 76,719,385	\$ (807,180)
Transfer In - Special Revenue - School-Based Budgets					
Fund	1,250,000	(50,000)	1,200,000	1,181,333	(18,667)
Lease Purchase Proceeds (Non-Budget)	-	-	-	4,803,099	4,803,099
Transfer Out - Special Revenue Fund - Preschool Program	(717,213)	-	(717,213)	(717,213)	-
Transfer Out - Contribution to School-Based Budgets	(76,786,420)	(665,000)	(77,451,420)	(76,719,385)	732,035
<b>Total Other Financing Sources (Uses)</b>	<u>532,787</u>	<u>25,145</u>	<u>557,932</u>	<u>5,267,219</u>	<u>4,709,287</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under)</b>					
Expenditures and Other Financing Sources (Uses)	(10,639,223)	(2,057,035)	(12,696,258)	(4,746,896)	7,949,362
<b>Fund Balance, Beginning of Year</b>	<u>18,791,162</u>	<u>-</u>	<u>18,791,162</u>	<u>18,791,162</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 8,151,939</u>	<u>\$ (2,057,035)</u>	<u>\$ 6,094,904</u>	<u>\$ 14,044,266</u>	<u>\$ 7,949,362</u>
<b>Recapitulation</b>					
<b>Restricted Fund Balance</b>					
Excess Surplus Designated for Subsequent Year's Expenditures				\$ 1,003,513	
Capital Reserve				527,688	
Capital Reserve - Designated for Subsequent Year's Expenditures				1,300,000	
Maintenance Reserve				17,744	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				1,042,336	
<b>Committed Fund Balance</b>					
Year End Encumbrances				2,897,155	
<b>Assigned Fund Balance</b>					
Year End Encumbrances				160,966	
Designated for Subsequent Year's Expenditures				2,870,783	
Unassigned				<u>4,224,081</u>	
				14,044,266	
<b>Reconciliation to Governmental Fund Statements (GAAP)</b>					
Less: State Aid Payments Not Recognized on GAAP Basis				(13,185,394)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,954,274)</u>	
<b>Fund Balance Per Governmental Funds (GAAP)</b>				<u>\$ (1,095,402)</u>	

PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>REVENUES</b>												
<b>Local Sources</b>												
Property Taxes	\$ 25,277,000		\$ 25,277,000	-		-	\$ 25,277,000		\$ 25,277,000	\$ 25,277,000		\$ 25,277,000
Tuition	153,000		153,000	-		-	153,000		153,000	59,620		59,620
Interest Earned on Maintenance Reserve	1,000		1,000	-		-	1,000		1,000	18,744		18,744
Interest Earned on Capital Reserve	1,000		1,000	-		-	1,000		1,000	32,317		32,317
Miscellaneous	126,633	-	126,633	-	-	-	126,633	-	126,633	939,164	-	939,164
<b>Total Local Sources</b>	<b>25,558,633</b>	<b>-</b>	<b>25,558,633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,558,633</b>	<b>-</b>	<b>25,558,633</b>	<b>26,326,845</b>	<b>-</b>	<b>26,326,845</b>
<b>State Sources</b>												
Equalization Aid	105,624,369		105,624,369	-		-	105,624,369		105,624,369	105,624,369		105,624,369
Categorical Security Aid	4,765,864		4,765,864	-		-	4,765,864		4,765,864	4,765,864		4,765,864
Categorical Special Education Aid	9,005,908		9,005,908	-		-	9,005,908		9,005,908	9,005,908		9,005,908
Categorical Transportation Aid	1,835,983		1,835,983	-		-	1,835,983		1,835,983	1,835,983		1,835,983
Extraordinary Aid	891,295		891,295	-		-	891,295		891,295	1,954,274		1,954,274
Education Adequacy Aid	11,009,173		11,009,173	-		-	11,009,173		11,009,173	11,009,173		11,009,173
Nonpublic Transportation Aid										90,508		90,508
On-behalf TPAF - NCGI Premium (Non-Budget)										222,187		222,187
On-behalf TPAF - LTDI Premium (Non-Budget)										13,425		13,425
On-behalf TPAF - Normal Cost (Non-Budget)										10,614,415		10,614,415
On-behalf TPAF - Post-Retirement Medical (Non-Budget)										4,915,465		4,915,465
On-behalf TPAF Social Security Payments (Non-Budget)										4,207,475		4,207,475
<b>Total State Sources</b>	<b>133,132,592</b>	<b>-</b>	<b>133,132,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>133,132,592</b>	<b>-</b>	<b>133,132,592</b>	<b>154,259,046</b>	<b>-</b>	<b>154,259,046</b>
<b>Federal Sources</b>												
Medicaid Reimbursement	272,251	-	272,251	-	-	-	272,251	-	272,251	338,802	-	338,802
<b>Total Federal Sources</b>	<b>272,251</b>	<b>-</b>	<b>272,251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272,251</b>	<b>-</b>	<b>272,251</b>	<b>338,802</b>	<b>-</b>	<b>338,802</b>
<b>Total Revenues</b>	<b>158,963,476</b>	<b>-</b>	<b>158,963,476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158,963,476</b>	<b>-</b>	<b>158,963,476</b>	<b>180,924,693</b>	<b>-</b>	<b>180,924,693</b>
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES</b>												
<b>Instruction - Regular Programs</b>												
<b>Salaries of Teachers</b>												
Preschool/Kindergarten		\$ 2,070,413	2,070,413		\$ 159,773	159,773		\$ 2,230,186	2,230,186		\$ 2,148,185	2,148,185
Grades 1-5	802,700	13,086,113	13,888,813	\$ 403,185	(1,112,708)	(709,523)	1,205,885	11,973,405	13,179,290	1,200,111	11,827,062	13,027,173
Grades 6-8	150,000	8,858,401	9,008,401	(5,265)	(313,053)	(318,318)	144,735	8,545,348	8,690,083	144,836	8,481,301	8,626,137
Grades 9-12	250,753	7,590,935	7,841,688	136,602	(138,391)	(1,789)	387,355	7,452,544	7,839,899	387,253	7,452,646	7,839,899
<b>Regular Programs - Home Instruction</b>												
Salaries of Teachers	105,100		105,100	(9,518)		(9,518)	95,582		95,582	95,582		95,582
Other Salaries for Instruction												
Purchased Professional/Educational Services	70,000		70,000	1,000		1,000	71,000		71,000	62,702		62,702
<b>Regular Programs - Undistributed Instruction</b>												
Salaries of Teachers												
Other Salaries for Instruction	402,780	456,488	859,268	(135,264)	126,396	(8,868)	267,516	582,884	850,400	267,516	571,891	839,407
Purchased Professional/Educational Services		80,500	80,500		10,271	10,271		90,771	90,771		67,939	67,939
Purchase Technical Services	39,130	10,000	49,130	(6,895)	(2,713)	(9,608)	32,235	7,287	39,522	21,034	7,287	28,321
Other Purchased Services		414,540	414,540		72,120	72,120		486,660	486,660		450,525	450,525
General Supplies		1,339,906	1,339,906		135,932	135,932		1,475,838	1,475,838		1,455,423	1,455,423
General Supplies Acquired Under Lease-Purchase(Non-Budget)										4,803,099		4,803,099
Textbooks		295,194	295,194		(137,830)	(137,830)		157,364	157,364		147,933	147,933
Miscellaneous Expenditures	2,000	88,278	90,278	10,375	27,906	38,281	12,375	116,184	128,559	12,023	87,191	99,214
<b>Total Regular Programs</b>	<b>1,822,463</b>	<b>34,290,768</b>	<b>36,113,231</b>	<b>394,220</b>	<b>(1,172,297)</b>	<b>(778,077)</b>	<b>2,216,683</b>	<b>33,118,471</b>	<b>35,335,154</b>	<b>6,994,156</b>	<b>32,697,383</b>	<b>39,691,539</b>

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PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES</b>												
Special Education												
Cognitive Impaired - Mild												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cognitive Impaired - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities												
Salaries of Teachers		\$ 1,692,805	\$ 1,692,805		\$ 104,911	\$ 104,911		\$ 1,797,716	\$ 1,797,716		\$ 1,796,779	\$ 1,796,779
Other Salaries for Instruction		469,052	469,052		65,589	65,589		534,641	534,641		531,885	531,885
Purchased Professional/Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		7,500	7,500		(4,000)	(4,000)		3,500	3,500		1,000	1,000
Textbooks		1,000	1,000		(1,000)	(1,000)		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>2,170,357</b>	<b>2,170,357</b>	<b>-</b>	<b>165,500</b>	<b>165,500</b>	<b>-</b>	<b>2,335,857</b>	<b>2,335,857</b>	<b>-</b>	<b>2,329,664</b>	<b>2,329,664</b>
Auditory Impairments												
Other Salaries for Instruction		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Behavioral Disabilities												
Salaries of Teachers		550,465	550,465		14,429	14,429		564,894	564,894		564,230	564,230
Other Salaries for Instruction		147,457	147,457		16,278	16,278		163,735	163,735		162,225	162,225
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		4,000	4,000		(2,045)	(2,045)		1,955	1,955		1,954	1,954
Textbooks		4,000	4,000		(4,000)	(4,000)		-	-		-	-
<b>Total</b>	<b>-</b>	<b>705,922</b>	<b>705,922</b>	<b>-</b>	<b>24,662</b>	<b>24,662</b>	<b>-</b>	<b>730,584</b>	<b>730,584</b>	<b>-</b>	<b>728,409</b>	<b>728,409</b>
Multiple Disabilities												
Salaries of Teachers		607,390	607,390		268,630	268,630		876,020	876,020		867,183	867,183
Other Salaries for Instruction		366,399	366,399		206,392	206,392		572,791	572,791		562,746	562,746
Purchasing Professional Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
Textbooks		-	-		-	-		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>973,789</b>	<b>973,789</b>	<b>-</b>	<b>475,022</b>	<b>475,022</b>	<b>-</b>	<b>1,448,811</b>	<b>1,448,811</b>	<b>-</b>	<b>1,429,929</b>	<b>1,429,929</b>
Resource Room/Resource Center												
Salaries of Teachers		2,933,906	2,933,906		73,565	73,565		3,007,471	3,007,471		3,002,418	3,002,418
Other Salaries for Instruction		384,175	384,175		(10,660)	(10,660)		373,515	373,515		361,381	361,381
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
Purchased Technical Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		8,700	8,700		(5,900)	(5,900)		2,800	2,800		-	-
Textbooks		1,000	1,000		(380)	(380)		620	620		-	-
Other Objects		-	-		-	-		-	-		-	-
<b>Total Resource Room/Resource Center</b>	<b>-</b>	<b>3,327,781</b>	<b>3,327,781</b>	<b>-</b>	<b>56,625</b>	<b>56,625</b>	<b>-</b>	<b>3,384,406</b>	<b>3,384,406</b>	<b>-</b>	<b>3,363,799</b>	<b>3,363,799</b>

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT C-1A

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Visually Impaired												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time												
Salaries of Teachers	\$ 527,445	-	\$ 527,445	\$ 60,018	-	\$ 60,018	\$ 587,463	-	\$ 587,463	\$ 587,463	-	\$ 587,463
Other Salaries for Instruction	300,448	\$ 26,431	326,879	(10,555)	\$ 1,765	(8,790)	289,893	\$ 28,196	318,089	289,892	\$ 27,887	317,779
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	827,893	26,431	854,324	49,463	1,765	51,228	877,356	28,196	905,552	877,355	27,887	905,242
Autism												
Salaries of Teachers	-	262,090	262,090	-	(211,693)	(211,693)	-	50,397	50,397	-	50,397	50,397
Other Salaries for Instruction	-	63,280	63,280	-	(63,280)	(63,280)	-	-	-	-	-	-
Total Autism	-	325,370	325,370	-	(274,973)	(274,973)	-	50,397	50,397	-	50,397	50,397
Total Special Education	827,893	7,529,650	8,357,543	49,463	448,601	498,064	877,356	7,978,251	8,855,607	877,355	7,930,085	8,807,440
Basic Skills/Remedial												
Salaries of Teachers	-	1,114,200	1,114,200	-	450,516	450,516	-	1,564,716	1,564,716	-	1,563,230	1,563,230
Purchased Professional/Educational Services	-	-	-	26,478	-	26,478	26,478	-	26,478	19,193	-	19,193
Total Basic Skills/Remedial	-	1,114,200	1,114,200	26,478	450,516	476,994	26,478	1,564,716	1,591,194	19,193	1,563,230	1,582,423
Bilingual Education												
Salaries of Teachers	-	8,250,470	8,250,470	-	(100,349)	(100,349)	-	8,150,121	8,150,121	-	8,118,624	8,118,624
Other Salaries for Instruction	25,000	231,892	256,892	(10,000)	45,998	35,998	15,000	277,890	292,890	14,918	275,152	290,070
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	1,200	1,200	-	(804)	(804)	-	396	396	-	95	95
General Supplies	-	34,000	34,000	-	(13,454)	(13,454)	-	20,546	20,546	-	15,621	15,621
Textbooks	-	50,000	50,000	-	(21,954)	(21,954)	-	28,046	28,046	-	28,046	28,046
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	25,000	8,567,562	8,592,562	(10,000)	(90,563)	(100,563)	15,000	8,476,999	8,491,999	14,918	8,437,538	8,452,456
School Sponsored Co-Curricular Activities												
Salaries	81,300	-	81,300	(63,522)	-	(63,522)	17,778	-	17,778	4,682	-	4,682
Other Purchased Services	-	12,099	12,099	-	(681)	(681)	-	11,418	11,418	-	-	-
General Supplies	-	6,826	6,826	-	-	-	-	6,826	6,826	-	4,760	4,760
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	81,300	18,925	100,225	(63,522)	(681)	(64,203)	17,778	18,244	36,022	4,682	4,760	9,442
School Sponsored Athletics												
Salaries	661,310	-	661,310	50,950	-	50,950	712,260	-	712,260	702,683	-	702,683
Purchased Services	82,000	11,000	93,000	7,000	(11,000)	(4,000)	89,000	-	89,000	88,951	-	88,951
Supplies and Materials	173,700	5,000	178,700	(34,695)	(5,000)	(39,695)	139,005	-	139,005	120,410	-	120,410
Other Objects	9,170	-	9,170	-	-	-	9,170	-	9,170	6,178	-	6,178
Total School Sponsored Athletics	926,180	16,000	942,180	23,255	(16,000)	7,255	949,435	-	949,435	918,222	-	918,222
Other Instructional Programs - Instruction												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs	-	-	-	-	-	-	-	-	-	-	-	-

Continued

PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Before/After School Program												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Program	-	-	-	-	-	-	-	-	-	-	-	-
Total Instruction	\$ 3,682,836	\$ 51,537,105	\$ 55,219,941	\$ 419,894	\$ (380,424)	\$ 39,470	\$ 4,102,730	\$ 51,156,681	\$ 55,259,411	\$ 8,828,526	\$ 50,632,996	\$ 59,461,522
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Regular	81,081		81,081	(74,411)		(74,411)	6,670		6,670	6,670		6,670
Tuition to Other LEAS within the State-Special	5,760,000		5,760,000	(232,155)		(232,155)	5,527,845		5,527,845	5,446,846		5,446,846
Tuition to County Voc. School District-Regular	784,000		784,000	(113,200)		(113,200)	670,800		670,800	670,800		670,800
Tuition to County Voc. School District-Special				-		-						
Tuition to CSSD & Reg. Day Schools	83,540		83,540	53,859		53,859	137,399		137,399	137,399		137,399
Tuition to APSSD w/I State	5,199,000		5,199,000	(193,489)		(193,489)	5,005,511		5,005,511	4,941,880		4,941,880
Tuition to Private Sch. Disabled & Other LEAs-Spl, O/S, State												
Tuition - State Facilities	87,783		87,783	-		-	87,783		87,783	87,783		87,783
Tuition - Other	-		-	48,359		48,359	48,359		48,359	48,359		48,359
Total Undistributed Expenditures - Instruction	11,995,404	-	11,995,404	(511,037)	-	(511,037)	11,484,367	-	11,484,367	11,339,737	-	11,339,737
Attendance and Social Work												
Salaries	146,936	-	146,936	13,019	-	13,019	159,955	-	159,955	159,901	-	159,901
Salaries of Family Support Teams	166,622	729,084	895,706	(105,494)	197,691	92,197	61,128	926,775	987,903	61,127	923,921	985,048
Salaries of Family Liaisons/Comm Parent Inv Spec		-	-	-	-	-	-	-	-	-	-	-
Salaries of Community School Coordinators	88,535	-	88,535	96,380	-	96,380	184,915	-	184,915	184,915	-	184,915
Purchased Professional and Technical Services		-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services		3,000	3,000	-	(2,796)	(2,796)		204	204		204	204
Supplies and Materials		1,700	1,700	-	-	-		1,700	1,700		-	-
Other Objects		5,000	5,000	-	(4,444)	(4,444)		556	556		-	-
Total Attendance and Social Work	402,093	738,784	1,140,877	3,905	190,451	194,356	405,998	929,235	1,335,233	405,943	924,125	1,330,068
Health Services												
Salaries		1,239,105	1,239,105	-	(56,711)	(56,711)		1,182,394	1,182,394		1,177,974	1,177,974
Salaries of Social Service Coordinators		1,280,639	1,280,639	-	(56,606)	(56,606)		1,224,033	1,224,033		1,191,206	1,191,206
Purchased Professional & Technical Services	190,396	240	190,636	29,636	(207)	29,429	220,032	33	220,065	174,007	-	174,007
Other Purchased Services	1,050	-	1,050	915	-	915	1,965	-	1,965	1,965	-	1,965
Supplies and Materials	18,835	3,545	22,380	1,177	(3,228)	(2,051)	20,012	317	20,329	19,306	316	19,622
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Services	210,281	2,523,529	2,733,810	31,728	(116,752)	(85,024)	242,009	2,406,777	2,648,786	195,278	2,369,496	2,564,774
Other Support Services Students - Related Services												
Salaries	527,865	-	527,865	(135,824)	-	(135,824)	392,041	-	392,041	392,041	-	392,041
Purchased Professional Educational Services		-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials		-	-	800	-	800	800	-	800	762	-	762
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Stds.-Rel Services	527,865	-	527,865	(135,024)	-	(135,024)	392,841	-	392,841	392,803	-	392,803

PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Guidance												
Salaries of Other Professional Staff	\$ 203,770	\$ 1,417,630	\$ 1,621,400	\$ (139,604)	\$ (130,273)	\$ (269,877)	\$ 64,166	\$ 1,287,357	\$ 1,351,523	\$ 64,165	\$ 1,286,723	\$ 1,350,888
Salaries of Secretarial and Clerical	129,492	121,131	250,623	(23,589)	6,657	(16,932)	105,903	127,788	233,691	105,902	127,788	233,690
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	85,932	-	85,932	2,662	-	2,662	88,594	-	88,594	88,594	-	88,594
Other Purchased Services	-	2,000	2,000	94,633	(1,482)	93,151	94,633	518	95,151	92,462	-	92,462
Supplies and Materials	-	3,800	3,800	-	(1,488)	(1,488)	-	2,312	2,312	-	489	489
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Guidance</b>	<b>419,194</b>	<b>1,544,561</b>	<b>1,963,755</b>	<b>(65,898)</b>	<b>(126,586)</b>	<b>(192,484)</b>	<b>353,296</b>	<b>1,417,975</b>	<b>1,771,271</b>	<b>351,123</b>	<b>1,415,000</b>	<b>1,766,123</b>
Child Study Teams												
Salaries of Other Professional Staff	2,214,914	-	2,214,914	257,390	-	257,390	2,472,304	-	2,472,304	2,472,042	-	2,472,042
Salaries of Secretarial and Clerical Assistants	241,441	-	241,441	8,408	-	8,408	249,849	-	249,849	249,849	-	249,849
Other Purchased Prof. and Tech. Services	1,769,737	-	1,769,737	305,063	-	305,063	2,074,800	-	2,074,800	2,032,558	-	2,032,558
Miscellaneous Purchased Services	7,000	-	7,000	(1,000)	-	(1,000)	6,000	-	6,000	4,801	-	4,801
Supplies and Materials	-	-	-	3,000	-	3,000	3,000	-	3,000	2,458	-	2,458
Other Objects	500	-	500	-	-	-	500	-	500	73	-	73
<b>Total Child Study Teams</b>	<b>4,233,592</b>	<b>-</b>	<b>4,233,592</b>	<b>572,861</b>	<b>-</b>	<b>572,861</b>	<b>4,806,453</b>	<b>-</b>	<b>4,806,453</b>	<b>4,761,781</b>	<b>-</b>	<b>4,761,781</b>
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	957,347	54,310	1,011,657	(237,059)	121,935	(115,124)	720,288	176,245	896,533	720,287	174,192	894,479
Salaries of Secretarial & Clerical Assist.	299,082	-	299,082	11,852	-	11,852	310,934	-	310,934	309,229	-	309,229
Salaries of Facilitators, Math, Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	-	30,500	30,500	-	(5,901)	(5,901)	-	24,599	24,599	-	10,331	10,331
Other Purchased Prof. & Tech. Services	-	6,000	6,000	-	-	-	-	6,000	6,000	-	139	139
Other Purchased Services	62,711	-	62,711	13,000	-	13,000	75,711	-	75,711	70,806	-	70,806
Supplies and Materials	196,508	2,550	199,058	(19,162)	3,142	(16,020)	177,346	5,692	183,038	176,552	4,702	181,254
Other Objects	13,194	-	13,194	-	-	-	13,194	-	13,194	11,894	-	11,894
<b>Total Improvement of Instruction Services</b>	<b>1,528,842</b>	<b>93,360</b>	<b>1,622,202</b>	<b>(231,369)</b>	<b>119,176</b>	<b>(112,193)</b>	<b>1,297,473</b>	<b>212,536</b>	<b>1,510,009</b>	<b>1,288,768</b>	<b>189,364</b>	<b>1,478,132</b>
Educational Media/School Library												
Salaries	-	637,770	637,770	-	(240,754)	(240,754)	-	397,016	397,016	-	390,739	390,739
Salaries of Technology Coordinators	-	97,152	97,152	-	2,632	2,632	-	99,784	99,784	-	99,783	99,783
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	9,501	9,501	-	1,000	1,000	-	10,501	10,501	-	5,983	5,983
Other Purchased Services	-	7,400	7,400	-	(2,000)	(2,000)	-	5,400	5,400	-	-	-
Supplies and Materials	-	26,850	26,850	-	(5,983)	(5,983)	-	20,867	20,867	-	14,241	14,241
Other Objects	-	2,000	2,000	-	(2,000)	(2,000)	-	-	-	-	-	-
<b>Total Educational Media/School Library</b>	<b>-</b>	<b>780,673</b>	<b>780,673</b>	<b>-</b>	<b>(247,105)</b>	<b>(247,105)</b>	<b>-</b>	<b>533,568</b>	<b>533,568</b>	<b>-</b>	<b>510,746</b>	<b>510,746</b>
Instructional Staff Training Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	87,000	-	87,000	(53,833)	-	(53,833)	33,167	-	33,167	19,300	-	19,300
Purchased Professional - Educational Services	145,063	3,435	148,498	(55,400)	(1,731)	(57,131)	89,663	1,704	91,367	85,365	-	85,365
Other Purchased Professional and Technical Services	-	9,000	9,000	-	(1,260)	(1,260)	-	7,740	7,740	-	4,813	4,813
Other Purchased Services	-	52,366	52,366	-	(6,010)	(6,010)	-	46,356	46,356	-	34,757	34,757
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Instructional Staff Training Services</b>	<b>232,063</b>	<b>64,801</b>	<b>296,864</b>	<b>(109,233)</b>	<b>(9,001)</b>	<b>(118,234)</b>	<b>122,830</b>	<b>55,800</b>	<b>178,630</b>	<b>104,665</b>	<b>39,570</b>	<b>144,235</b>

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PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Support Services - General Administration												
Legal Services	\$ 242,500		\$ 242,500	\$ 87,284		\$ 87,284	\$ 329,784		\$ 329,784	\$ 321,717		\$ 321,717
Salaries	364,811		364,811	(13,184)		(13,184)	351,627		351,627	342,826		342,826
Audit Fees	75,000		75,000	77,016		77,016	152,016		152,016	93,016		93,016
Other Purchased Professional Services												
Purchased Technical Services	10,000		10,000			13,000	23,000		23,000	23,000		23,000
Communications/Telephone	1,075,114		1,075,114	(192,040)		(192,040)	883,074		883,074	871,402		871,402
BOE Other Purchased Services	35,000		35,000	15,500		15,500	50,500		50,500	36,815		36,815
Miscellaneous Purchased Services	142,178		142,178	(6,860)		(6,860)	135,318		135,318	123,123		123,123
General Supplies	70,317		70,317	56,579		56,579	126,896		126,896	115,812		115,812
Judgements Against the School District	7,500		7,500	275,084		275,084	282,584		282,584	282,584		282,584
Miscellaneous Expenditures	64,170		64,170	1,573		1,573	65,743		65,743	60,175		60,175
BOE Membership Dues and Fees	-		-	-		-	-		-	-		-
<b>Total Support Services - General Administration</b>	<b>2,086,590</b>	<b>-</b>	<b>2,086,590</b>	<b>313,952</b>	<b>-</b>	<b>313,952</b>	<b>2,400,542</b>	<b>-</b>	<b>2,400,542</b>	<b>2,270,470</b>	<b>-</b>	<b>2,270,470</b>
Support Services School Administration												
Salaries of Principals/Asst. Principals	148,428	\$ 3,415,276	3,563,704	-	\$ 88,092	88,092	148,428	\$ 3,503,368	3,651,796	148,428	\$ 3,502,300	3,650,728
Salaries of Sec't and Clerical Assistants	201,112	914,750	1,115,862	(13,115)	55,867	42,752	187,997	970,617	1,158,614	187,052	949,774	1,136,826
Salaries of Other Professional Staff												
Other Salaries												
Purchased professional and Technical Services		14,600	14,600		(89)	(89)		14,511	14,511		7,281	7,281
Other Purchased Services	14,796	57,492	72,288	-	4,607	4,607	14,796	62,099	76,895	6,179	44,569	50,748
Supplies and Materials	24,771	89,566	114,337	-	(5,638)	(5,638)	24,771	83,928	108,699	18,653	64,874	83,527
Other Objects	1,500	15,500	17,000	-	(480)	(480)	1,500	15,020	16,520	-	11,147	11,147
<b>Total Support Services School Administration</b>	<b>390,607</b>	<b>4,507,184</b>	<b>4,897,791</b>	<b>(13,115)</b>	<b>142,359</b>	<b>129,244</b>	<b>377,492</b>	<b>4,649,543</b>	<b>5,027,035</b>	<b>360,312</b>	<b>4,579,945</b>	<b>4,940,257</b>
Central Services												
Salaries	1,827,117		1,827,117	(41,749)		(41,749)	1,785,368		1,785,368	1,783,323		1,783,323
Purchased Technical Services	86,243		86,243	12,680		12,680	98,923		98,923	98,900		98,900
Miscellaneous Purchased Services	76,050		76,050	87,486		87,486	163,536		163,536	158,846		158,846
Supplies and Materials	33,466		33,466	5,698		5,698	39,164		39,164	38,502		38,502
Miscellaneous Expenditures	6,318		6,318				6,318		6,318	5,584		5,584
<b>Total Central Services</b>	<b>2,029,194</b>	<b>-</b>	<b>2,029,194</b>	<b>64,115</b>	<b>-</b>	<b>64,115</b>	<b>2,093,309</b>	<b>-</b>	<b>2,093,309</b>	<b>2,085,155</b>	<b>-</b>	<b>2,085,155</b>
Admin. Info. Technology												
Salaries	1,220,288		1,220,288	173,629		173,629	1,393,917		1,393,917	1,393,917		1,393,917
Purchased Technical Services	150,000		150,000	(21,206)		(21,206)	128,794		128,794	126,910		126,910
Other Purchased Services	902,144		902,144	66,223		66,223	968,367		968,367	944,322		944,322
Supplies and Materials	78,042		78,042	(12,756)		(12,756)	65,286		65,286	65,266		65,266
<b>Total Admin. Info. Technology</b>	<b>2,350,474</b>	<b>-</b>	<b>2,350,474</b>	<b>205,890</b>	<b>-</b>	<b>205,890</b>	<b>2,556,364</b>	<b>-</b>	<b>2,556,364</b>	<b>2,530,415</b>	<b>-</b>	<b>2,530,415</b>
Required Maintenance for School Facilities												
Salaries	861,053		861,053	45,213		45,213	906,266		906,266	906,265		906,265
Cleaning, Repair and Maintenance Service	1,415,815		1,415,815	697,415		697,415	2,113,230		2,113,230	2,002,719		2,002,719
Supplies and Materials	367,600		367,600	(30,000)		(30,000)	337,600		337,600	304,060		304,060
<b>Total Required Maintenance for School Facilities</b>	<b>2,644,468</b>	<b>-</b>	<b>2,644,468</b>	<b>712,628</b>	<b>-</b>	<b>712,628</b>	<b>3,357,096</b>	<b>-</b>	<b>3,357,096</b>	<b>3,213,044</b>	<b>-</b>	<b>3,213,044</b>

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PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
<b>Custodial Services</b>												
Salaries	\$ 6,260,096	-	\$ 6,260,096	\$ (19,819)	-	\$ (19,819)	\$ 6,240,277	-	\$ 6,240,277	\$ 6,240,276	-	\$ 6,240,276
Salaries of Non-Instructional Aides	223,113	-	223,113	(221,089)	-	(221,089)	2,024	-	2,024	1,982	-	1,982
Purchased Professional and Technical Services	332,898	-	332,898	22,118	-	22,118	355,016	-	355,016	342,590	-	342,590
Cleaning, Repair and Maintenance	1,004,691	-	1,004,691	24,243	-	24,243	1,028,934	-	1,028,934	979,983	-	979,983
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500	-	6,500	-	-	-	6,500	-	6,500	6,116	-	6,116
Other Purchased Property Services	334,620	-	334,620	(25,000)	-	(25,000)	309,620	-	309,620	295,206	-	295,206
Insurance	987,000	-	987,000	(154,000)	-	(154,000)	833,000	-	833,000	833,000	-	833,000
Miscellaneous Purchased Services	1,000	-	1,000	272	-	272	1,272	-	1,272	272	-	272
General Supplies	518,685	-	518,685	(64,561)	-	(64,561)	454,124	-	454,124	443,240	-	443,240
Energy (Natural Gas)	730,302	-	730,302	(490)	-	(490)	729,812	-	729,812	689,294	-	689,294
Energy (Electricity)	1,565,000	-	1,565,000	(458,010)	-	(458,010)	1,106,990	-	1,106,990	1,063,228	-	1,063,228
Energy (Gasoline)	4,120	-	4,120	-	-	-	4,120	-	4,120	-	-	-
Other Objects	13,536	-	13,536	12,000	-	12,000	25,536	-	25,536	24,010	-	24,010
<b>Total Custodial Services</b>	<b>11,981,561</b>	<b>-</b>	<b>11,981,561</b>	<b>(884,336)</b>	<b>-</b>	<b>(884,336)</b>	<b>11,097,225</b>	<b>-</b>	<b>11,097,225</b>	<b>10,919,197</b>	<b>-</b>	<b>10,919,197</b>
<b>Care and Upkeep of Grounds</b>												
Salaries	314,318	-	314,318	2,601	-	2,601	316,919	-	316,919	316,918	-	316,918
<b>Total Care and Upkeep of Grounds</b>	<b>314,318</b>	<b>-</b>	<b>314,318</b>	<b>2,601</b>	<b>-</b>	<b>2,601</b>	<b>316,919</b>	<b>-</b>	<b>316,919</b>	<b>316,918</b>	<b>-</b>	<b>316,918</b>
<b>Security</b>												
Salaries	2,149,822	-	2,149,822	224,513	-	224,513	2,374,335	-	2,374,335	2,373,367	-	2,373,367
Purchased Professional and Technical Services	56,210	-	56,210	(18,874)	-	(18,874)	37,336	-	37,336	37,336	-	37,336
Clean, Repair and Maintenance Svc.	50,000	-	50,000	77,000	-	77,000	127,000	-	127,000	126,150	-	126,150
General Supplies	8,100	\$ 1,000	9,100	-	\$ 3,500	3,500	8,100	\$ 4,500	12,600	3,027	\$ 3,337	6,264
<b>Total Security</b>	<b>2,264,132</b>	<b>1,000</b>	<b>2,265,132</b>	<b>282,639</b>	<b>3,500</b>	<b>286,139</b>	<b>2,546,771</b>	<b>4,500</b>	<b>2,551,271</b>	<b>2,539,880</b>	<b>3,337</b>	<b>2,543,217</b>
<b>Student Transportation Services</b>												
Salaries of Non-Instructional Aides	-	-	-	-	-	-	-	-	-	-	-	-
Salaries for Pupil Trans. (Bet. Home & School)-Reg	1,402,886	-	1,402,886	363,124	-	363,124	1,766,010	-	1,766,010	1,766,008	-	1,766,008
Salaries for Pupil Trans. (Bet. Home & School)-Sp.Ed.	485,632	-	485,632	14,081	-	14,081	499,713	-	499,713	499,712	-	499,712
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	46,920	-	46,920
Cleaning Repair & Maint. Services	275,603	-	275,603	131,233	-	131,233	406,836	-	406,836	406,209	-	406,209
Contracted Services - Aid in Lieu Pymts-NonPub Sch	260,000	-	260,000	(7,633)	-	(7,633)	252,367	-	252,367	251,326	-	251,326
Contracted Services (Bet. Home and Sch.)-Vendors	79,088	-	79,088	(10,088)	-	(10,088)	69,000	-	69,000	68,187	-	68,187
Contracted Services (Other Than Between Home and School) - Vendors	205,864	105,059	310,923	(117,658)	(9,493)	(127,151)	88,206	\$ 95,566	183,772	88,206	56,130	144,336
Contracted Services (Sp. Ed. Students)-Vendors	531,000	-	531,000	11,647	-	11,647	542,647	-	542,647	542,625	-	542,625
Contracted Serv.(Reg. Students)-ESCs & CTSA	56,596	-	56,596	(56,596)	-	(56,596)	-	-	-	-	-	-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	985,000	-	985,000	451,763	-	451,763	1,436,763	-	1,436,763	1,436,763	-	1,436,763
Miscellaneous Purchased Services-Transportation	6,041	-	6,041	(1,486)	-	(1,486)	4,555	-	4,555	4,555	-	4,555
Supplies and Materials	191,577	-	191,577	31,000	-	31,000	222,577	-	222,577	221,314	-	221,314
Transportation Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	7,314	-	7,314	(3,000)	-	(3,000)	4,314	-	4,314	3,191	-	3,191
<b>Total Student Transportation Services</b>	<b>4,533,521</b>	<b>105,059</b>	<b>4,638,580</b>	<b>806,387</b>	<b>(9,493)</b>	<b>796,894</b>	<b>5,339,908</b>	<b>95,566</b>	<b>5,435,474</b>	<b>5,335,016</b>	<b>56,130</b>	<b>5,391,146</b>
<b>Other Support Services</b>												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Unallocated Benefits- Employee Benefits												
Group Insurance			-			-						-
Social Security	\$ 1,410,000	\$ 703,722	\$ 2,113,722	\$ 311,532	\$ (23,396)	\$ 288,136	\$ 1,721,532	\$ 680,326	\$ 2,401,858	\$ 1,729,007	\$ 635,762	\$ 2,364,769
Other Retirement Contributions - PERS	2,303,853		2,303,853	108,371		108,371	2,412,224		2,412,224	2,412,224		2,412,224
Other Retirement Contributions - Regular			-	100,783		100,783	100,783		100,783	100,783		100,783
Unemployment Compensation	665,000		665,000	(624,079)		(624,079)	40,921		40,921	40,921		40,921
Workers Compensation	1,035,500		1,035,500	(908,640)		(908,640)	126,860		126,860	126,860		126,860
Health Benefits	4,319,056	15,233,172	19,552,228	(300,025)	950,574	650,549	4,019,031	16,183,746	20,202,777	3,987,006	16,167,487	20,154,493
Tuition Reimbursement	175,000		175,000	61,000		61,000	236,000		236,000	234,503		234,503
Other Employee Benefits			-			-			-			-
<b>Total Unallocated Benefits</b>	<b>9,908,409</b>	<b>15,936,894</b>	<b>25,845,303</b>	<b>(1,251,058)</b>	<b>927,178</b>	<b>(323,880)</b>	<b>8,657,351</b>	<b>16,864,072</b>	<b>25,521,423</b>	<b>8,631,304</b>	<b>16,803,249</b>	<b>25,434,553</b>
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										222,187		222,187
On-behalf TPAF Pension System Payments - LTDI (Non-Budget)										13,425		13,425
On-behalf TPAF Pension System Payments (Non-Budget)										10,614,415		10,614,415
On-behalf TPAF Post-Retirement Medical (Non-Budget)										4,915,465		4,915,465
On-behalf TPAF Social Security Payments (Non-Budget)										4,207,475		4,207,475
<b>Total Undistributed Expenditures</b>	<b>58,052,608</b>	<b>26,295,845</b>	<b>84,348,453</b>	<b>(204,364)</b>	<b>873,727</b>	<b>669,363</b>	<b>57,848,244</b>	<b>27,169,572</b>	<b>85,017,816</b>	<b>77,014,776</b>	<b>26,890,962</b>	<b>103,905,738</b>
<b>Total Current Expenditures</b>	<b>61,735,444</b>	<b>77,832,950</b>	<b>139,568,394</b>	<b>215,530</b>	<b>493,303</b>	<b>708,833</b>	<b>61,950,974</b>	<b>78,326,253</b>	<b>140,277,227</b>	<b>85,843,302</b>	<b>77,523,958</b>	<b>163,367,260</b>
<b>CAPITAL OUTLAY</b>												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten			-			-			-			-
Grades 1-5		41,702	41,702		42,556	42,556		84,258	84,258		69,702	69,702
Grades 6-8		10,000	10,000		29,599	29,599		39,599	39,599		34,666	34,666
Grades 9-12		26,252	26,252		46,034	46,034		72,286	72,286		72,286	72,286
Undistributed Expenditures			-			-			-			-
Bilingual			-			-			-			-
Undistributed - Instruction	21,000		21,000	17,505		17,505	38,505		38,505	38,505		38,505
Learning and/or Language Disabilities			-			-			-			-
Support Serv. - Students - Special			-			-			-			-
Support Serv. - Instructional Staff			-			-			-			-
General Administration			-	3,699		3,699	3,699		3,699	3,699		3,699
Custodial Services			-	196,261		196,261	196,261		196,261	74,379		74,379
Student Transportation - Non-Instructional Equipment			-	157,452		157,452	157,452		157,452	54,731		54,731
Central Services			-			-			-			-
Undist. Expend. - Instruction			-			-			-			-
Undist. Expend. - Instructional Staff			-			-			-			-
Undist. Expend. - School Administration			-	6,895	11,104	17,999	6,895	11,104	17,999	6,895	11,104	17,999
Security			-			-			-			-
School Buses - Regular			-			-			-			-
Undist. Expend. - Admin Info Tech.			-	258,603		258,603	258,603		258,603	80,243		80,243
<b>Total Equipment</b>	<b>21,000</b>	<b>77,954</b>	<b>98,954</b>	<b>640,415</b>	<b>129,293</b>	<b>769,708</b>	<b>661,415</b>	<b>207,247</b>	<b>868,662</b>	<b>258,452</b>	<b>187,758</b>	<b>446,210</b>
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	345,000		345,000	(187,490)		(187,490)	157,510		157,510	154,624		154,624
Construction Services	6,655,000		6,655,000	1,126,956		1,126,956	7,781,956		7,781,956	3,842,466		3,842,466
Lease Purchase Agreement - Principal			-			-			-			-
<b>Total Facilities Acquis. and Const. Services</b>	<b>7,000,000</b>	<b>-</b>	<b>7,000,000</b>	<b>939,466</b>	<b>-</b>	<b>939,466</b>	<b>7,939,466</b>	<b>-</b>	<b>7,939,466</b>	<b>3,997,090</b>	<b>-</b>	<b>3,997,090</b>
<b>Total Capital Outlay</b>	<b>7,021,000</b>	<b>77,954</b>	<b>7,098,954</b>	<b>1,579,881</b>	<b>129,293</b>	<b>1,709,174</b>	<b>8,600,881</b>	<b>207,247</b>	<b>8,808,128</b>	<b>4,255,542</b>	<b>187,758</b>	<b>4,443,300</b>

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PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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		-	-	\$ 400	\$ 105,449	\$ 105,849	\$ 400	\$ 105,449	\$ 105,849	\$ 400	\$ 105,448	\$ 105,848
Summer School - Support Services	\$ 49,547	-	\$ 49,547	(37,007)	-	(37,007)	12,540	-	12,540	12,540	-	12,540
Total Special Schools	49,547	-	49,547	(36,607)	105,449	68,842	12,940	105,449	118,389	12,940	105,448	118,388
Other Alternative Ed Program - Instruction												
Salaries of Teachers		\$ 74,166	74,166	-	(29,327)	(29,327)		44,839	44,839		41,777	41,777
Other Salaries of Instruction		51,350	51,350		(8,573)	(8,573)		42,777	42,777		41,777	41,777
Total Other Alternative Ed Program - Instruction		125,516	125,516		(37,900)	(37,900)		87,616	87,616		83,554	83,554
Transfer to Charter Schools	23,293,075	-	23,293,075	(366,769)	-	(366,769)	22,926,306	-	22,926,306	22,926,306	-	22,926,306
Local Contribution- Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	92,099,066	78,036,420	170,135,486	1,392,035	690,145	2,082,180	93,491,101	78,726,565	172,217,666	113,038,090	77,900,718	190,938,808
Excess (Deficiency) of Revenues Over/(Under) Expenditures	66,864,410	(78,036,420)	(11,172,010)	(1,392,035)	(690,145)	(2,082,180)	65,472,375	(78,726,565)	(13,254,190)	67,886,603	(77,900,718)	(10,014,115)
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		76,786,420	76,786,420	-	740,145	740,145		77,526,565	77,526,565		76,719,385	76,719,385
Transfer In - WSR Special Revenue Fund		1,250,000	1,250,000	-	(50,000)	(50,000)		1,200,000	1,200,000		1,181,333	1,181,333
Lease Purchase Proceeds (Non-Budget)		-	-	-	-	-		-	-	4,803,099	-	4,803,099
Transfer Out - Special Revenue Fund-Preschool Program	(717,213)	-	(717,213)	-	-	-	(717,213)	-	(717,213)	(717,213)	-	(717,213)
Transfer Out - Contribution to School Based Budgets	(76,786,420)	-	(76,786,420)	(665,000)	-	(665,000)	(77,451,420)	-	(77,451,420)	(76,719,385)	-	(76,719,385)
Total Other Financing Sources (Uses)	(77,503,633)	78,036,420	532,787	(665,000)	690,145	25,145	(78,168,633)	78,726,565	557,932	(72,633,499)	77,900,718	5,267,219
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(10,639,223)	-	(10,639,223)	(2,057,035)	-	(2,057,035)	(12,696,258)	-	(12,696,258)	(4,746,896)	-	(4,746,896)
Fund Balance, Beginning of Year	18,791,162	-	18,791,162	-	-	-	18,791,162	-	18,791,162	18,791,162	-	18,791,162
Fund Balance, End of Year	\$ 8,151,939	\$ -	\$ 8,151,939	\$ (2,057,035)	\$ -	\$ (2,057,035)	\$ 6,094,904	\$ -	\$ 6,094,904	\$ 14,044,266	\$ -	\$ 14,044,266



**PLAINFIELD BOARD OF EDUCATION  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES</b>					
Inte. governmental					
State	\$ 21,138,594	\$ 2,305,547	\$ 23,444,141	\$ 22,581,269	\$ (862,872)
Federal	4,084,804	5,557,839	9,642,643	7,618,694	(2,023,949)
Local Sources					
Miscellaneous	-	193,953	193,953	130,730	(63,223)
<b>Total Revenues</b>	<u>25,223,398</u>	<u>8,057,339</u>	<u>33,280,737</u>	<u>30,330,693</u>	<u>(2,950,044)</u>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Salaries of Teachers	1,257,616	28,040	1,285,656	1,142,090	143,566
Other Salaries for Instruction	32,265	83,298	115,563	115,562	1
Other Salaries		-		-	-
Purchased Professional/Educational Services		101,565	101,565	58,966	42,599
Tuition	1,655,849	338,215	1,994,064	1,954,478	39,586
Other Purchased Services		32,916	32,916	30,401	2,515
General Supplies	1,500	1,100,334	1,101,834	783,403	318,431
Textbooks	14,001	1,859	15,860	15,834	26
Other Objects	1,000	41,248	42,248	24,788	17,460
<b>Total Instruction</b>	<u>2,962,231</u>	<u>1,727,475</u>	<u>4,689,706</u>	<u>4,131,147</u>	<u>558,559</u>
<b>Support Services</b>					
Salaries of Teachers		1,892,580	1,892,580	851,463	1,041,117
Salaries of Supervisors of Instruction		151,428	151,428	151,428	-
Salaries of Principals/Asst Principals/Directors	300,670	(140,484)	160,186	146,964	13,222
Salaries of Other Professional Staff	851,390	1,213,195	2,064,585	2,011,644	52,941
Salaries of Secretarial and Clerical Asst.	267,988	67,692	335,680	301,814	33,866
Other Salaries	113,550	288,503	402,053	344,694	57,359
Salaries of Community Parent Involvement Spec.	93,100	-	93,100	93,100	-
Salaries of Master Teachers	481,060	9,555	490,615	475,603	15,012
Personal Services - Employee Benefits	692,813	767,937	1,460,750	1,021,299	439,451
Other Purchased Professional/Educational Services	199,644	45,356	245,000	163,445	81,555
Purchased Professional/Educational Services	18,439,865	962,897	19,402,762	19,325,023	77,739
Purchased Professional & Technical Services		54,503	54,503	25,668	28,835
Other Purchased Professional Services	15,000	29,152	44,152	24,204	19,948
Rentals	75,000	-	75,000	60,688	14,312
Travel	12,000	30,989	42,989	17,296	25,693
Other Purchased Services		364,702	364,702	148,648	216,054
Supplies and Materials	186,300	538,645	724,945	503,065	221,880
Other Objects	-	43,307	43,307	14,473	28,834
<b>Total Support Services</b>	<u>21,728,380</u>	<u>6,319,957</u>	<u>28,048,337</u>	<u>25,680,519</u>	<u>2,367,818</u>
<b>Facilities Acquisition and Construction</b>					
Instructional Equipment		59,907	59,907	54,907	5,000
Noninstructional Equipment	-	-	-	-	-
<b>Total Facilities Acq. &amp; Construction</b>	<u>-</u>	<u>59,907</u>	<u>59,907</u>	<u>54,907</u>	<u>5,000</u>
<b>Total Expenditures</b>	<u>24,690,611</u>	<u>8,107,339</u>	<u>32,797,950</u>	<u>29,866,573</u>	<u>2,931,377</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>532,787</u>	<u>(50,000)</u>	<u>482,787</u>	<u>464,120</u>	<u>(18,667)</u>
<b>Other Financing Sources (Uses)</b>					
Transfer from General Fund	717,213	-	717,213	717,213	-
Transfer Out - Contribution to School-Based Budgets	(1,250,000)	50,000	(1,200,000)	(1,181,333)	18,667
<b>Total Other Financing Sources (Uses)</b>	<u>(532,787)</u>	<u>50,000</u>	<u>(482,787)</u>	<u>(464,120)</u>	<u>18,667</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, 2019**

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>
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 180,924,693	\$ 30,330,693
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2017-2018)	14,021,186	
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2018-2019)	(15,139,668)	(872,094)
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
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 179,806,211</u>	<u>\$ 29,491,816</u>
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules ( Exhibit C-1, C-2)	\$ 190,938,808	\$ 29,866,573
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
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 190,938,808</u>	<u>\$ 29,899,790</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 Six Fiscal Years \***

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.24179%	0.23857%	0.22436%	0.22429%	0.22473%	0.22640%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 47,607,556</u>	<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 Payroll	<u>\$ 17,007,548</u>	<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 Payroll	280%	341%	399%	330%	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.60%	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 Six Fiscal Years**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 2,405,045	\$ 2,210,098	\$ 1,993,175	\$ 1,928,258	\$ 1,854,834	\$ 2,668,938
Contributions in Relation to the Contractually Required Contributions	<u>2,405,045</u>	<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>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 16,742,247</u>	<u>\$ 17,007,548</u>	<u>\$ 16,271,886</u>	<u>\$ 16,638,167</u>	<u>\$ 15,269,891</u>	<u>\$ 15,486,678</u>
Contributions as a Percentage of Covered Payroll	14.37%	12.99%	12.25%	11.59%	12.15%	17.23%

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 Six Fiscal Years \***

	<u>2019</u>	<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%	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>348,218,112</u>	<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>\$ 348,218,112</u>	<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 Payroll	<u>\$ 55,807,843</u>	<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 Payroll	0%	0%	0%	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	26.49%	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, 2019**

**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 5D.



**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 Two Fiscal Years\*

	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>		
Service Cost	\$ 9,101,984	\$ 11,104,541
Interest on the Total OPEB Liability	8,754,326	7,498,781
Differences Between Expected and Actual Experience	(20,481,472)	
Changes of Assumptions	(23,688,902)	(31,452,939)
Gross Benefit Payments	(5,519,871)	(4,422,380)
Contribution from the Member	<u>190,776</u>	<u>162,843</u>
<b>Net Change in Total OPEB Liability</b>	(31,643,159)	(17,109,154)
<b>Total OPEB Liability - Beginning</b>	<u>238,073,391</u>	<u>255,182,545</u>
<b>Total OPEB Liability - Ending</b>	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
District's Proportionate Share	\$0	\$0
State's Proportionate Share	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
Total OPEB Liability - Ending	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
<b>Covered Payroll</b>	<u>\$ 72,815,391</u>	<u>\$ 72,095,482</u>
<b>Total OPEB Liability as a Percentage of Covered Payroll:</b>	283.50%	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, 2019

**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, 2019**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 16,222	\$ 298,348	\$ 314,570
Due from Other Funds	31,999		31,999
Receivables			
Intergovernmental	671,104		671,104
Other	346,613	-	346,613
	<u>1,065,938</u>	<u>-</u>	<u>1,364,286</u>
<b>Total Assets</b>	<b><u>\$ 1,065,938</u></b>	<b><u>\$ 298,348</u></b>	<b><u>\$ 1,364,286</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 1,503,142	\$ 297,207	\$ 1,800,349
Accrued Salaries and Wages	267,189	1,141	268,330
Due to Other Funds	250,000		250,000
Claims Payable	141,009	-	141,009
	<u>2,161,340</u>	<u>298,348</u>	<u>2,459,688</u>
<b>Total Liabilities</b>	<b><u>2,161,340</u></b>	<b><u>298,348</u></b>	<b><u>2,459,688</u></b>
<b>Fund Balances</b>			
<b>Restricted</b>			
Excess Surplus - Designated for Subsequent Years' Expenditures	1,003,513		1,003,513
Capital Reserve	527,688		527,688
Capital Reserve - Designated for Subsequent Years' Expenditures	1,300,000		1,300,000
Maintenance Reserve	17,744		17,744
Maintenance Reserve - Designated for Subsequent Years' Expenditures	1,042,336		1,042,336
<b>Committed</b>			
Year End Encumbrances	2,897,155		2,897,155
<b>Assigned</b>			
Year End Encumbrances	160,966		160,966
Designated for Subsequent Years' Expenditures	2,870,783		2,870,783
Unassigned	(10,915,587)	-	(10,915,587)
	<u>(1,095,402)</u>	<u>-</u>	<u>(1,095,402)</u>
<b>Total Fund Balances</b>	<b><u>(1,095,402)</u></b>	<b><u>-</u></b>	<b><u>(1,095,402)</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 1,065,938</u></b>	<b><u>\$ 298,348</u></b>	<b><u>\$ 1,364,286</u></b>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Districtwide

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 77,501,420		\$ 76,694,240	\$ 807,180
General Fund Reserve for Encumbrance at June 30, 2018	25,145		25,145	-
	<u>77,526,565</u>		<u>76,719,385</u>	<u>807,180</u>
 Combined General Fund Contribution	 <u>77,526,565</u>	 98.48%	 <u>76,719,385</u>	 <u>807,180</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	1,200,000		1,181,333	18,667
	<u>1,200,000</u>	1.52%	<u>1,181,333</u>	<u>18,667</u>
 Restricted Federal Resources Total	 <u>1,200,000</u>	 1.52%	 <u>1,181,333</u>	 <u>18,667</u>
 Totals	 <u>\$ 78,726,565</u>	 <u>100.00%</u>	 <u>\$ 77,900,718</u>	 <u>\$ 825,847</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Barlow School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 3,916,968		\$ 3,882,012	\$ 34,956
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>3,916,968</u>		<u>3,882,012</u>	<u>34,956</u>
Combined General Fund Contribution	<u>3,916,968</u>	97.51%	<u>3,882,012</u>	<u>34,956</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		99,108	892
	<u>100,000</u>	2.49%	<u>99,108</u>	<u>892</u>
Restricted Federal Resources Total	<u>100,000</u>	2.49%	<u>99,108</u>	<u>892</u>
Totals	<u>\$ 4,016,968</u>	100.00%	<u>\$ 3,981,120</u>	<u>\$ 35,848</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Cedarbrook School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 6,679,278		\$ 6,603,913	\$ 75,365
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>6,679,278</u>		<u>6,603,913</u>	<u>75,365</u>
Combined General Fund Contribution	<u>6,679,278</u>	98.52%	<u>6,603,913</u>	<u>75,365</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		98,872	1,128
	<u>100,000</u>	1.48%	<u>98,872</u>	<u>1,128</u>
Restricted Federal Resources Total	<u>100,000</u>	1.48%	<u>98,872</u>	<u>1,128</u>
Totals	<u>\$ 6,779,278</u>	100.00%	<u>\$ 6,702,785</u>	<u>\$ 76,493</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Clinton School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,100,576		\$ 4,069,196	\$ 31,380
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>4,100,576</u>		<u>4,069,196</u>	<u>31,380</u>
Combined General Fund Contribution	<u>4,100,576</u>	97.62%	<u>4,069,196</u>	<u>31,380</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		99,235	765
	<u>100,000</u>	2.38%	<u>99,235</u>	<u>765</u>
Restricted Federal Resources Total	<u>100,000</u>	2.38%	<u>99,235</u>	<u>765</u>
Totals	<u>\$ 4,200,576</u>	<u>100.00%</u>	<u>\$ 4,168,431</u>	<u>\$ 32,145</u>



**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Frederic W. Cook School

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 4,389,043		\$ 4,332,894	\$ 56,149
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>4,389,043</u>		<u>4,332,894</u>	<u>56,149</u>
Combined General Fund Contribution	<u>4,389,043</u>	100.00%	<u>4,332,894</u>	<u>56,149</u>
Totals	<u>\$ 4,389,043</u>	<u>100.00%</u>	<u>\$ 4,332,894</u>	<u>\$ 56,149</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Emerson School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,602,300		\$ 4,544,341	\$ 57,959
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>4,602,300</u>		<u>4,544,341</u>	<u>57,959</u>
Combined General Fund Contribution	<u>4,602,300</u>	97.87%	<u>4,544,341</u>	<u>57,959</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		98,741	1,259
	<u>100,000</u>	2.13%	<u>98,741</u>	<u>1,259</u>
Restricted Federal Resources Total	<u>100,000</u>	2.13%	<u>98,741</u>	<u>1,259</u>
Totals	<u>\$ 4,702,300</u>	<u>100.00%</u>	<u>\$ 4,643,082</u>	<u>\$ 59,218</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Evergreen School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,987,041		\$ 4,930,687	\$ 56,354
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>4,987,041</u>		<u>4,930,687</u>	<u>56,354</u>
Combined General Fund Contribution	<u>4,987,041</u>	98.03%	<u>4,930,687</u>	<u>56,354</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		98,870	1,130
	<u>100,000</u>	1.97%	<u>98,870</u>	<u>1,130</u>
Restricted Federal Resources Total	<u>100,000</u>	1.97%	<u>98,870</u>	<u>1,130</u>
Totals	<u>\$ 5,087,041</u>	<u>100.00%</u>	<u>\$ 5,029,557</u>	<u>\$ 57,484</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Jefferson School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,385,885		\$ 4,318,674	\$ 67,211
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>4,385,885</u>		<u>4,318,674</u>	<u>67,211</u>
Combined General Fund Contribution	<u>4,385,885</u>	97.77%	<u>4,318,674</u>	<u>67,211</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		98,468	1,532
	<u>100,000</u>	2.23%	<u>98,468</u>	<u>1,532</u>
Restricted Federal Resources Total	<u>100,000</u>	2.23%	<u>98,468</u>	<u>1,532</u>
Totals	<u>\$ 4,485,885</u>	100.00%	<u>\$ 4,417,142</u>	<u>\$ 68,743</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Charles H. Stillman School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 2,673,881		\$ 2,599,172	\$ 74,709
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>2,673,881</u>		<u>2,599,172</u>	<u>74,709</u>
Combined General Fund Contribution	<u>2,673,881</u>	93.04%	<u>2,599,172</u>	<u>74,709</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	200,000		194,412	5,588
	<u>200,000</u>	6.96%	<u>194,412</u>	<u>5,588</u>
Restricted Federal Resources Total	<u>200,000</u>	6.96%	<u>194,412</u>	<u>5,588</u>
Totals	<u>\$ 2,873,881</u>	<u>100.00%</u>	<u>\$ 2,793,584</u>	<u>\$ 80,297</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Washington School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 6,067,185		\$ 5,976,189	\$ 90,996
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>6,067,185</u>		<u>5,976,189</u>	<u>90,996</u>
Combined General Fund Contribution	<u>6,067,185</u>	98.38%	<u>5,976,189</u>	<u>90,996</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		98,500	1,500
	<u>100,000</u>	1.62%	<u>98,500</u>	<u>1,500</u>
Restricted Federal Resources Total	<u>100,000</u>	1.62%	<u>98,500</u>	<u>1,500</u>
Totals	<u>\$ 6,167,185</u>	100.00%	<u>\$ 6,074,689</u>	<u>\$ 92,496</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Woodland School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution			\$ -	\$ -
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	-		-	-
Other State Resources				
DEPA				
DEPA - June 30, 2008- Carryover				
ECPA				
ECPA - June 30, 2012 - Carryover	-		-	-
Other State Resources	-		-	-
	-		-	-
Combined General Fund Contribution	-	0.00%	-	-
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	-		-	-
Title I, Part A ARRA of NCLB: Grants to Local Educational Agencies	-		-	-
	-	0.00%	-	-
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, of NCLB - June 30, 2012 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D of NCLB: <i>Enhancing Education Through Technology</i>			-	-
Title II, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	-		-	-
Title III, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, of NCLB: <i>Safe and Drug-Free Schools and Communities Act</i>			-	-
Title IV, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, of NCLB: <i>Innovative Programs</i>			-	-
Title V, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
	-	0.00%	-	-
Emergency Immigrant Education - June 30, 2008 Deferred Revenue		0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ -	0.00%	\$ -	\$ -

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Hubbard School

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 5,544,088		\$ 5,438,772	\$ 105,316
General Fund Reserve for Encumbrance at June 30, 2018	<u>19,389</u>		<u>19,389</u>	<u>-</u>
	<u>5,563,477</u>		<u>5,458,161</u>	<u>105,316</u>
 Combined General Fund Contribution	 <u>5,563,477</u>	 96.53%	 <u>5,458,161</u>	 <u>105,316</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	<u>200,000</u>		<u>196,214</u>	<u>3,786</u>
	<u>200,000</u>	3.47%	<u>196,214</u>	<u>3,786</u>
 Restricted Federal Resources Total	 <u>200,000</u>	 3.47%	 <u>196,214</u>	 <u>3,786</u>
 Totals	 <u>\$ 5,763,477</u>	 <u>100.00%</u>	 <u>\$ 5,654,375</u>	 <u>\$ 109,102</u>



**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Maxson School

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 6,824,312		\$ 6,750,222	\$ 74,090
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>6,824,312</u>		<u>6,750,222</u>	<u>74,090</u>
Combined General Fund Contribution	<u>6,824,312</u>	98.56%	<u>6,750,222</u>	<u>74,090</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		98,914	1,086
	<u>100,000</u>	1.44%	<u>98,914</u>	<u>1,086</u>
Restricted Federal Resources Total	<u>100,000</u>	1.44%	<u>98,914</u>	<u>1,086</u>
Totals	<u>\$ 6,924,312</u>	<u>100.00%</u>	<u>\$ 6,849,136</u>	<u>\$ 75,176</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Plainfield High School

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 18,291,275		\$ 18,276,041	\$ 15,234
General Fund Reserve for Encumbrance at June 30, 2018	5,756		5,756	-
	<u>18,297,031</u>		<u>18,281,797</u>	<u>15,234</u>
Combined General Fund Contribution	<u>18,297,031</u>	100.00%	<u>18,281,797</u>	<u>15,234</u>
Totals	<u>\$ 18,297,031</u>	<u>100.00%</u>	<u>\$ 18,281,797</u>	<u>\$ 15,234</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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			\$ -	\$ -
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	-		-	-
Other State Resources				
DEPA	-		-	-
DEPA - June 30, 2008 - Carryover	-			
ECPA	-		-	-
ECPA - June 30, 2012 - Carryover	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution	-	0.00%	-	-
Restricted Federal Resources				
Title I, Part A of NCLB: Grants to Local Educational Agencies	-		-	-
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>			-	-
Title II, of NCLB - June 30, 2012 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D of NCLB: <i>Enhancing Education Through Technology</i>			-	-
Title II, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>			-	-
Title III, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, of NCLB: <i>Safe and Drug-Free Schools and Communities Act</i>			-	-
Title IV, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, of NCLB: <i>Innovative Programs</i>			-	-
Title V, of NCLB - June 30, 2008 Deferred Revenue	-		-	-
	-	0.00%	-	-
	-	0.00%	-	-
Carl D. Perkins		0.00%		-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ -	0.00%	\$ -	\$ -

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Plainfield Academy for the Arts and Advanced Science

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 5,039,588		\$ 4,972,126	\$ 67,462
General Fund Reserve for Encumbrance at June 30, 2018	-		-	-
	<u>5,039,588</u>		<u>4,972,126</u>	<u>67,462</u>
Combined General Fund Contribution	<u>5,039,588</u>	100.00%	<u>4,972,126</u>	<u>67,462</u>
Totals	<u>\$ 5,039,588</u>	<u>100.00%</u>	<u>\$ 4,972,126</u>	<u>\$ 67,462</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Districtwide</b>					
<b>Regular Programs-Instruction</b>					
Salaries of Teachers					
Kindergarten	\$ 2,070,413	\$ 159,773	\$ 2,230,186	\$ 2,148,185	\$ 82,001
Grades 1 - 5	13,086,113	(1,112,708)	11,973,405	11,827,062	146,343
Grades 6 - 8	8,858,401	(313,053)	8,545,348	8,481,301	64,047
Grades 9 - 12	7,590,935	(138,391)	7,452,544	7,452,646	(102)
<b>Total</b>	<u>31,605,862</u>	<u>(1,404,379)</u>	<u>30,201,483</u>	<u>29,909,194</u>	<u>292,289</u>
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	-	-	-	-	-
Purchase Professional Educational Services	-	-	-	-	-
Purchase Technical Services	-	-	-	-	-
Other Purchase Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Other Salaries for Instruction	456,488	126,396	582,884	571,891	10,993
Purchase Professional Educational Services	80,500	10,271	90,771	67,939	22,832
Purchased Technical Services	10,000	(2,713)	7,287	7,287	-
Other Purchased Services	414,540	72,120	486,660	450,525	36,135
General Supplies	1,339,906	135,932	1,475,838	1,455,423	20,415
Textbooks	295,194	(137,830)	157,364	147,933	9,431
Other Objects	88,278	27,906	116,184	87,191	28,993
<b>Total</b>	<u>2,684,906</u>	<u>232,082</u>	<u>2,916,988</u>	<u>2,788,189</u>	<u>128,799</u>
<b>Total Regular Programs - Instruction</b>	<u>34,290,768</u>	<u>(1,172,297)</u>	<u>33,118,471</u>	<u>32,697,383</u>	<u>421,088</u>
<b>Special Education - Instruction</b>					
<b>Cognitive - Mild</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Learning and/or Language Disabilities</b>					
Salaries of Teachers	1,692,805	104,911	1,797,716	1,796,779	937
Other Salaries for Instruction	469,052	65,589	534,641	531,885	2,756
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,500	(4,000)	3,500	1,000	2,500
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>2,170,357</u>	<u>165,500</u>	<u>2,335,857</u>	<u>2,329,664</u>	<u>6,193</u>
<b>Auditory Impairments</b>					
Salaries of Teachers	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total</b>	<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, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Districtwide</b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers	\$ 550,465	\$ 14,429	\$ 564,894	\$ 564,230	\$ 664
Other Salaries for Instruction	147,457	16,278	163,735	162,225	1,510
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	(2,045)	1,955	1,954	1
Textbooks	4,000	(4,000)	-	-	-
<b>Total</b>	<u>705,922</u>	<u>24,662</u>	<u>730,584</u>	<u>728,409</u>	<u>2,175</u>
<b>Multiple Disabilities</b>					
Salary of Teachers	607,390	268,630	876,020	867,183	8,837
Other Salary for Instructors	366,399	206,392	572,791	562,746	10,045
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>973,789</u>	<u>475,022</u>	<u>1,448,811</u>	<u>1,429,929</u>	<u>18,882</u>
<b>Resource Room</b>					
Salaries of Teachers	2,933,906	73,565	3,007,471	3,002,418	5,053
Other Salaries for Instruction	384,175	(10,660)	373,515	361,381	12,134
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	8,700	(5,900)	2,800	-	2,800
Textbooks	1,000	(380)	620	-	620
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,327,781</u>	<u>56,625</u>	<u>3,384,406</u>	<u>3,363,799</u>	<u>20,607</u>
<b>Visual Impairments</b>					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autism</b>					
Salaries of Teachers	262,090	(211,693)	50,397	50,397	-
Other Salaries for Instruction	63,280	(63,280)	-	-	-
<b>Total</b>	<u>325,370</u>	<u>(274,973)</u>	<u>50,397</u>	<u>50,397</u>	<u>-</u>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	26,431	1,765	28,196	27,887	309
<b>Total</b>	<u>26,431</u>	<u>1,765</u>	<u>28,196</u>	<u>27,887</u>	<u>309</u>
<b>Total Special Education - Instruction</b>	<u>7,529,650</u>	<u>448,601</u>	<u>7,978,251</u>	<u>7,930,085</u>	<u>48,166</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	1,114,200	450,516	1,564,716	1,563,230	1,486
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>1,114,200</u>	<u>450,516</u>	<u>1,564,716</u>	<u>1,563,230</u>	<u>1,486</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Districtwide</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 8,250,470	\$ (100,349)	\$ 8,150,121	\$ 8,118,624	\$ 31,497
Other Salary for Instructors	231,892	45,998	277,890	275,152	2,738
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,200	(804)	396	95	301
General Supplies	34,000	(13,454)	20,546	15,621	4,925
Textbooks	50,000	(21,954)	28,046	28,046	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>8,567,562</b>	<b>(90,563)</b>	<b>8,476,999</b>	<b>8,437,538</b>	<b>39,461</b>
<b>School Sponsored Cocurricular Activities</b>					
Salaries	-	-	-	-	-
Purchased Services	12,099	(681)	11,418	-	11,418
Supplies and Materials	6,826	-	6,826	4,760	2,066
Other Objects	-	-	-	-	-
<b>Total</b>	<b>18,925</b>	<b>(681)</b>	<b>18,244</b>	<b>4,760</b>	<b>13,484</b>
<b>School Sponsored Athletics - Instruction</b>					
Salaries	-	-	-	-	-
Purchased Services	11,000	(11,000)	-	-	-
Supplies and Materials	5,000	(5,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>16,000</b>	<b>(16,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Instructional Programs</b>					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs</b>					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>51,537,105</b>	<b>(380,424)</b>	<b>51,156,681</b>	<b>50,632,996</b>	<b>523,685</b>
<b>Attendance and Social Work</b>					
Salaries	729,084	197,691	926,775	923,921	2,854
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	3,000	(2,796)	204	204	-
Other Purchased Services	1,700	-	1,700	-	1,700
Supplies and Materials	5,000	(4,444)	556	-	556
Other Objects	-	-	-	-	-
<b>Total</b>	<b>738,784</b>	<b>190,451</b>	<b>929,235</b>	<b>924,125</b>	<b>5,110</b>
<b>Health Services</b>					
Salaries	1,239,105	(56,711)	1,182,394	1,177,974	4,420
Salaries of Social Service Coordinators	1,280,639	(56,606)	1,224,033	1,191,206	32,827
Purchased Professional and Technical Services	240	(207)	33	-	33
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,545	(3,228)	317	316	1
Other Objects	-	-	-	-	-
<b>Total</b>	<b>2,523,529</b>	<b>(116,752)</b>	<b>2,406,777</b>	<b>2,369,496</b>	<b>37,281</b>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Districtwide</b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 1,417,630	\$ (130,273)	\$ 1,287,357	\$ 1,286,723	\$ 634
Salaries of Secretarial and Clerical	121,131	6,657	127,788	127,788	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,000	(1,482)	518	-	518
Supplies and Materials	3,800	(1,488)	2,312	489	1,823
Other Objects	-	-	-	-	-
<b>Total</b>	<b>1,544,561</b>	<b>(126,586)</b>	<b>1,417,975</b>	<b>1,415,000</b>	<b>2,975</b>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	54,310	121,935	176,245	174,192	2,053
Salaries of Secretarial & Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	30,500	(5,901)	24,599	10,331	14,268
Other Purch. Prof & Tech. Services	6,000	-	6,000	139	5,861
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,550	3,142	5,692	4,702	990
Other Objects	-	-	-	-	-
<b>Total</b>	<b>93,360</b>	<b>119,176</b>	<b>212,536</b>	<b>189,364</b>	<b>23,172</b>
<b>Educational Media/School Library</b>					
Salaries	637,770	(240,754)	397,016	390,739	6,277
Salaries of Technology Coordinators	97,152	2,632	99,784	99,783	1
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	9,501	1,000	10,501	5,983	4,518
Other Purchased Services	7,400	(2,000)	5,400	-	5,400
Supplies and Materials	26,850	(5,983)	20,867	14,241	6,626
Other Objects	2,000	(2,000)	-	-	-
<b>Total</b>	<b>780,673</b>	<b>(247,105)</b>	<b>533,568</b>	<b>510,746</b>	<b>22,822</b>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services	3,435	(1,731)	1,704	-	1,704
Other Purchased Professional and Technical Services	9,000	(1,260)	7,740	4,813	2,927
Other Purchased Services	52,366	(6,010)	46,356	34,757	11,599
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>64,801</b>	<b>(9,001)</b>	<b>55,800</b>	<b>39,570</b>	<b>16,230</b>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	3,415,276	88,092	3,503,368	3,502,300	1,068
Salaries of Sec't and Clerical Assistants	914,750	55,867	970,617	949,774	20,843
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	14,600	(89)	14,511	7,281	7,230
Other Purchased Services	57,492	4,607	62,099	44,569	17,530
Supplies and Materials	89,566	(5,638)	83,928	64,874	19,054
Other Objects	15,500	(480)	15,020	11,147	3,873
<b>Total</b>	<b>4,507,184</b>	<b>142,359</b>	<b>4,649,543</b>	<b>4,579,945</b>	<b>69,598</b>



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Districtwide</b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	\$ 1,000	\$ 3,500	\$ 4,500	\$ 3,337	\$ 1,163
Total	1,000	3,500	4,500	3,337	1,163
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	105,059	(9,493)	95,566	56,130	39,436
Total	105,059	(9,493)	95,566	56,130	39,436
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	703,722	(23,396)	680,326	635,762	44,564
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	15,233,172	950,574	16,183,746	16,167,487	16,259
Total	15,936,894	927,178	16,864,072	16,803,249	60,823
Total Undistributed Expenditures					
	26,295,845	873,727	27,169,572	26,890,962	278,610
Total School Based Budget Current Expense					
	77,832,950	493,303	78,326,253	77,523,958	802,295
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	41,702	42,556	84,258	69,702	14,556
Equipment Grades 6-8	10,000	29,599	39,599	34,666	4,933
Equipment Grades 9-12	26,252	46,034	72,286	72,286	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	11,104	11,104	11,104	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	77,954	129,293	207,247	187,758	19,489
SPECIAL SCHOOLS					
Summer School - Instruction	-	105,449	105,449	105,448	1
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	105,449	105,449	105,448	1
Other Alternative Ed Program - Instruction					
Salaries of Teachers	74,166	(29,327)	44,839	41,777	3,062
Other Salaries of Instruction	51,350	(8,573)	42,777	41,777	1,000
Total Other Alternative Ed Program - Instruction	125,516	(37,900)	87,616	83,554	4,062
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>\$ 78,036,420</b>	<b>\$ 690,145</b>	<b>\$ 78,726,565</b>	<b>\$ 77,900,718</b>	<b>\$ 825,847</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barlow School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 253,855	\$ (41,631)	\$ 212,224	\$ 207,579	\$ 4,645
Grades 1 - 5	967,544	63,958	1,031,502	1,018,500	13,002
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<u>1,221,399</u>	<u>22,327</u>	<u>1,243,726</u>	<u>1,226,079</u>	<u>17,647</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		17,196	17,196	17,196	-
Purchase Professional Educational Services	1,500		1,500	1,135	365
Purchased Technical Services					
Other Purchased Services					
General Supplies	67,650	15,619	83,269	81,164	2,105
Textbooks	20,000	(14,682)	5,318	4,579	739
Other Objects	-	3,350	3,350	2,942	408
<b>Total</b>	<u>89,150</u>	<u>21,483</u>	<u>110,633</u>	<u>107,016</u>	<u>3,617</u>
<b>Total Regular Programs - Instruction</b>	<u>1,310,549</u>	<u>43,810</u>	<u>1,354,359</u>	<u>1,333,095</u>	<u>21,264</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	57,210	6,312	63,522	63,521	1
Other Salaries for Instruction	84,502	68,828	153,330	153,330	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>141,712</u>	<u>75,140</u>	<u>216,852</u>	<u>216,851</u>	<u>1</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
<b>Total</b>	<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, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barlow School</b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers	\$ 84,485	\$ 6,349	\$ 90,834	\$ 90,649	\$ 185
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>84,485</u>	<u>6,349</u>	<u>90,834</u>	<u>90,649</u>	<u>185</u>
<b>Autism</b>					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Total Special Education - Instruction</b>	<u>226,197</u>	<u>81,489</u>	<u>307,686</u>	<u>307,500</u>	<u>186</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	111,420	35,970	147,390	147,390	
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>111,420</u>	<u>35,970</u>	<u>147,390</u>	<u>147,390</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 780,215	\$ 10,342	\$ 790,557	\$ 790,556	\$ 1
Other Salaries for Instruction	31,265	2,377	33,642	33,641	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>811,480</u>	<u>12,719</u>	<u>824,199</u>	<u>824,197</u>	<u>2</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,459,646</u>	<u>173,988</u>	<u>2,633,634</u>	<u>2,612,182</u>	<u>21,452</u>
<b>Attendance and Social Work</b>					
Salaries	53,860	2,347	56,207	55,670	537
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	-	-	-	-	-
<b>Total</b>	<u>53,860</u>	<u>2,347</u>	<u>56,207</u>	<u>55,670</u>	<u>537</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barlow School</b>					
Health Services					
Salaries	\$ 58,910	\$ (5,730)	\$ 53,180	\$ 53,019	\$ 161
Salaries of Social Service Coordinators	95,350	3,648	98,998	98,998	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>154,260</u>	<u>(2,082)</u>	<u>152,178</u>	<u>152,017</u>	<u>161</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	25,000	(77)	24,923	24,836	87
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>25,000</u>	<u>(77)</u>	<u>24,923</u>	<u>24,836</u>	<u>87</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barlow School</b>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 163,913		\$ 163,913	\$ 163,913	\$ -
Salaries of Sec't and Clerical Assistants	64,646	\$ (5,000)	59,646	52,977	\$ 6,669
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	7,500		7,500	7,181	319
Other Purchased Services					-
Supplies and Materials	5,000		5,000	4,631	369
Other Objects	5,000	-	5,000	4,207	793
<b>Total</b>	<u>246,059</u>	<u>(5,000)</u>	<u>241,059</u>	<u>232,909</u>	<u>8,150</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		-			-
General Supplies	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	5,000	-	5,000	1,920	3,080
<b>Total</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,920</u>	<u>3,080</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	58,271	994	59,265	57,357	1,908
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	735,513	88,703	824,216	823,743	473
<b>Total</b>	<u>793,784</u>	<u>89,697</u>	<u>883,481</u>	<u>881,100</u>	<u>2,381</u>
<b>Total Undistributed Expenditures</b>	<u>1,277,963</u>	<u>84,885</u>	<u>1,362,848</u>	<u>1,348,452</u>	<u>14,396</u>
<b>Total School Based Budget Current Expense</b>	<u>3,737,609</u>	<u>258,873</u>	<u>3,996,482</u>	<u>3,960,634</u>	<u>35,848</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Barlow School</u>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	\$ 6,500	\$ 13,986	\$ 20,486	\$ 20,486	\$ -
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>6,500</u>	<u>13,986</u>	<u>20,486</u>	<u>20,486</u>	<u>-</u>
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Alternative Ed Program - Instruction</b>					
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>\$ 3,744,109</u>	<u>\$ 272,859</u>	<u>\$ 4,016,968</u>	<u>\$ 3,981,120</u>	<u>\$ 35,848</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 279,332	\$ 28,356	\$ 307,688	\$ 301,433	\$ 6,255
Grades 1 - 5	1,602,392	113,467	1,715,859	1,701,331	14,528
Grades 6 - 8	690,290	(2,962)	687,328	687,328	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,572,014</u>	<u>138,861</u>	<u>2,710,875</u>	<u>2,690,092</u>	<u>20,783</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	11,299	26,968	25,497	1,471
General Supplies	98,751	15,878	114,629	114,361	268
Textbooks	46,557	1,804	48,361	47,107	1,254
Other Objects	11,663	990	12,653	12,097	556
Total	<u>172,640</u>	<u>29,971</u>	<u>202,611</u>	<u>199,062</u>	<u>3,549</u>
Total Regular Programs - Instruction	<u>2,744,654</u>	<u>168,832</u>	<u>2,913,486</u>	<u>2,889,154</u>	<u>24,332</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	84,127	2,035	86,162	86,161	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>84,127</u>	<u>2,035</u>	<u>86,162</u>	<u>86,161</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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	\$ 398,970	\$ 79,942	\$ 478,912	\$ 470,205	\$ 8,707
Other Salaries for Instruction	155,337	(44,683)	110,654	110,653	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	554,307	35,259	589,566	580,858	8,708
Resource Room					
Salaries of Teachers	108,820	1,914	110,734	110,734	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	108,820	1,914	110,734	110,734	-
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	747,254	39,208	786,462	777,753	8,709
Basic Skills/Remedial - Instructions					
Salaries of Teachers	111,420	61,773	173,193	173,193	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	111,420	61,773	173,193	173,193	-

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 596,550	\$ 41,882	\$ 638,432	\$ 638,431	\$ 1
Other Salaries for Instruction	62,830	9,691	72,521	72,521	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>659,380</u>	<u>51,573</u>	<u>710,953</u>	<u>710,952</u>	<u>1</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	12,099	(9,681)	2,418		2,418
Supplies and Materials	6,826		6,826	4,760	2,066
Other Objects	-	-	-	-	-
<b>Total</b>	<u>18,925</u>	<u>(9,681)</u>	<u>9,244</u>	<u>4,760</u>	<u>4,484</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries	-		-		-
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-		-		-
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>4,281,633</u>	<u>311,705</u>	<u>4,593,338</u>	<u>4,555,812</u>	<u>37,526</u>
Attendance and Social Work					
Salaries	64,996		64,996	64,996	-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,700		1,700		1,700
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>66,696</u>	<u>-</u>	<u>66,696</u>	<u>64,996</u>	<u>1,700</u>
Health Services					
Salaries	80,000	12,058	92,058	92,058	-
Salaries of Social Service Coordinators	94,500	52,422	146,922	114,867	32,055
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>174,500</u>	<u>64,480</u>	<u>238,980</u>	<u>206,925</u>	<u>32,055</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 81,310	\$ (34,797)	\$ 46,513	\$ 46,051	\$ 462
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	-	-	-	-	-
<b>Total</b>	<u>81,310</u>	<u>(34,797)</u>	<u>46,513</u>	<u>46,051</u>	<u>462</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	3,500		3,500	3,225	275
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,225</u>	<u>275</u>
Educational Media/School Library					
Salaries	80,000	15,500	95,500	95,500	-
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(2,000)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>82,000</u>	<u>13,500</u>	<u>95,500</u>	<u>95,500</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services		-			-
Other Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	289,745	13,364	303,109	303,108	1
Salaries of Sec't and Clerical Assistants	50,290	12,484	62,774	62,774	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	6,646	(4,141)	2,505	2,504	1
Supplies and Materials	20,400		20,400	20,266	134
Other Objects	-	-	-	-	-
<b>Total</b>	<u>367,081</u>	<u>21,707</u>	<u>388,788</u>	<u>388,652</u>	<u>136</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contract Services (Other than Between Home & School) - Vendors	\$ 11,239	\$ (6,029)	\$ 5,210	\$ 5,205	\$ 5
Total	11,239	(6,029)	5,210	5,205	5
Unallocated Employee Benefits					
Group Insurance					
Social Security	60,615	9,142	69,757	66,474	3,283
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,143,914	115,978	1,259,892	1,258,841	1,051
Total	1,204,529	125,120	1,329,649	1,325,315	4,334
Total Undistributed Expenditures	1,990,855	183,981	2,174,836	2,135,869	38,967
Total School Based Budget Current Expense	6,272,488	495,686	6,768,174	6,691,681	76,493
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		11,104	11,104	11,104	-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	11,104	11,104	11,104	-
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	\$ 6,272,488	\$ 506,790	\$ 6,779,278	\$ 6,702,785	\$ 76,493

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Regular Programs - Instruction					
Salaries of Teachers					
Kindergarten	\$ 240,205	\$ 21,613	\$ 261,818	\$ 259,616	\$ 2,202
Grades 1 - 5	1,095,150	(157,924)	937,226	930,510	6,716
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,335,355</u>	<u>(136,311)</u>	<u>1,199,044</u>	<u>1,190,126</u>	<u>8,918</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	13,216	(4,680)	8,536	5,947	2,589
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	18,690	-	18,690	18,307	383
General Supplies	79,306	3,670	82,976	82,645	331
Textbooks	17,100	(14,000)	3,100	2,975	125
Other Objects	5,815	850	6,665	5,366	1,299
Total	<u>134,127</u>	<u>(14,160)</u>	<u>119,967</u>	<u>115,240</u>	<u>4,727</u>
Total Regular Programs - Instruction	<u>1,469,482</u>	<u>(150,471)</u>	<u>1,319,011</u>	<u>1,305,366</u>	<u>13,645</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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		\$ 193,400	\$ 193,400	\$ 193,399	\$ 1
Other Salaries for Instruction	\$ 31,640	164,558	196,198	196,197	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	31,640	357,958	389,598	389,596	2
Resource Room					
Salaries of Teachers	240,010	(39,890)	200,120	200,120	-
Other Salaries for Instruction	31,640	(31,640)	-	-	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	271,650	(71,530)	200,120	200,120	-
Autism					
Salaries of Teachers	133,970	(133,970)	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	133,970	(133,970)	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	26,431	1,765	28,196	27,887	309
Total	26,431	1,765	28,196	27,887	309
Total Special Education - Instruction	463,691	154,223	617,914	617,603	311
Basic Skill*/Remedial - Instructions					
Salaries of Teachers	111,420	44,900	156,320	156,320	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	111,420	44,900	156,320	156,320	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Bilingual Education					
Salaries of Teachers	\$ 570,435	\$ (31,266)	\$ 539,169	\$ 537,598	\$ 1,571
Other Salaries for Instruction	31,640		31,640	31,640	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services			-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>602,075</u>	<u>(31,266)</u>	<u>570,809</u>	<u>569,238</u>	<u>1,571</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,646,668</u>	<u>17,386</u>	<u>2,664,054</u>	<u>2,648,527</u>	<u>15,527</u>
Attendance and Social Work					
Salaries	53,860	10,348	64,208	64,208	-
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	-	-	-	-	-
<b>Total</b>	<u>53,860</u>	<u>10,348</u>	<u>64,208</u>	<u>64,208</u>	<u>-</u>
Health Services					
Salaries	82,360		82,360	82,360	-
Salaries of Social Service Coordinators	37,790	59,380	97,170	97,169	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>120,150</u>	<u>59,380</u>	<u>179,530</u>	<u>179,529</u>	<u>1</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
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	\$ 31,515	\$ 119	\$ 31,634	\$ 31,633	\$ 1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services			-		-
Other Purchased Services			-		-
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	31,515	119	31,634	31,633	1
Instructional Staff Training Services					
Purchased Professional Educational Services	3,435	(1,731)	1,704		1,704
Other Purchased Professional and Technical Services					
Other Purchased Services	366	582	948	947	1
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,801	(1,149)	2,652	947	1,705
Support Service - School Administration					
Salaries of Principals/Assistant Principals	136,320	29,314	165,634	164,913	721
Salaries of Sect and Clerical Assistants	67,771	3,827	71,598	71,597	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-		-
Supplies and Materials	3,166		3,166	317	2,849
Other Objects	-	-	-	-	-
Total	207,257	33,141	240,398	236,827	3,571



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Home & School) - Vendors	\$ 3,820	\$ 910	\$ 4,730	\$ 4,730	-
Total	3,820	910	4,730	4,730	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	78,362	(28,884)	49,478	46,523	\$ 2,955
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	756,338	94,462	850,800	849,819	981
Total	834,700	65,578	900,278	896,342	3,936
Total Undistributed Expenditures	1,255,103	168,327	1,423,430	1,414,216	9,214
Total School Based Budget Current Expense	3,901,771	185,713	4,087,484	4,062,743	24,741
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	6,202	20,374	26,576	22,134	4,442
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	20,374	26,576	22,134	4,442
SPECIAL SCHOOLS					
Summer School - Instruction			-		
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	56,166	(11,427)	44,739	41,777	2,962
Other Salaries of Instruction	40,350	1,427	41,777	41,777	-
Total Other Alternative Ed Program - Instruction	96,516	(10,000)	86,516	83,554	2,962
Total Clinton School	\$ 4,004,489	\$ 196,087	\$ 4,200,576	\$ 4,168,431	\$ 32,145

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 111,875	\$ 144,405	\$ 256,280	\$ 236,065	\$ 20,215
Grades 1 - 5	761,982	825,526	1,587,508	1,587,177	331
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>873,857</u>	<u>969,931</u>	<u>1,843,788</u>	<u>1,823,242</u>	<u>20,546</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	39,647	18,416	58,063	52,490	5,573
Purchase Professional Educational Services	1,000	-	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	5,005	5,005	4,840	165
General Supplies	29,360	38,715	68,075	67,370	705
Textbooks	-	-	-	-	-
Other Objects	<u>2,500</u>	<u>596</u>	<u>3,096</u>	<u>2,828</u>	<u>268</u>
Total	<u>72,507</u>	<u>62,732</u>	<u>135,239</u>	<u>127,528</u>	<u>7,711</u>
Total Regular Programs - Instruction	<u>946,364</u>	<u>1,032,663</u>	<u>1,979,027</u>	<u>1,950,770</u>	<u>28,257</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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
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	\$ 233,036	\$ (34,431)	\$ 198,605	\$ 198,604	\$ 1
Other Salaries for Instruction	62,905	(10,183)	52,722	52,722	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	295,941	(44,614)	251,327	251,326	1
Autism					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	295,941	(44,614)	251,327	251,326	\$ 1
Basic Skills/Remedial - Instructions					
Salaries of Teachers	111,420	18,152	129,572	129,420	152
General Supplies					
Textbooks					
Other Objects					
Total	111,420	18,152	129,572	129,420	152

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Frederic W. Cook School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 160,695	\$ 196,096	\$ 356,791	\$ 356,224	\$ 567
Other Salaries for Instruction		14,538	14,538	14,537	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		704	704		704
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>160,695</u>	<u>211,338</u>	<u>372,033</u>	<u>370,761</u>	<u>1,272</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services		9,000	9,000		9,000
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>1,514,420</u>	<u>1,226,539</u>	<u>2,740,959</u>	<u>2,702,277</u>	<u>38,682</u>
<b>Attendance and Social Work</b>					
Salaries	50,290	4,617	54,907	54,906	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	-	-	-	-	-
<b>Total</b>	<u>50,290</u>	<u>4,617</u>	<u>54,907</u>	<u>54,906</u>	<u>1</u>
<b>Health Services</b>					
Salaries	94,350	8,557	102,907	102,846	61
Salaries of Social Service Coordinators	55,810	1,096	56,906	56,906	-
Purchased Professional and Technical Services	240	(207)	33		33
Other Purchased Services					
Supplies and Materials	500	(200)	300	300	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>150,900</u>	<u>9,246</u>	<u>160,146</u>	<u>160,052</u>	<u>94</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
Guidance					
Salaries of Other Professional Staff		\$ 127	\$ 127		\$ 127
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	\$ 500	(500)	-		-
Supplies and Materials	300		300	\$ 245	55
Other Objects	-	-	-	-	-
<b>Total</b>	<u>800</u>	<u>(373)</u>	<u>427</u>	<u>245</u>	<u>182</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		5,082	5,082	4,138	944
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>5,082</u>	<u>5,082</u>	<u>4,138</u>	<u>944</u>
Educational Media/School Library					
Salaries	47,750	\$ (47,669)	81		81
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	1,000	3,000	1,443	1,557
Other Objects	-	-	-	-	-
<b>Total</b>	<u>49,750</u>	<u>(46,669)</u>	<u>3,081</u>	<u>1,443</u>	<u>1,638</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	4,000	(2,725)	1,275	1,275	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>4,000</u>	<u>(2,725)</u>	<u>1,275</u>	<u>1,275</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals		164,935	164,935	164,913	22
Salaries of Sec't and Clerical Assistants	55,560	10,277	65,837	65,837	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services		1,011	1,011	100	911
Other Purchased Services	20,000		20,000	14,454	5,546
Supplies and Materials	6,000		6,000	5,092	908
Other Objects	-	-	-	-	-
<b>Total</b>	<u>81,560</u>	<u>176,223</u>	<u>257,783</u>	<u>250,396</u>	<u>7,387</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	\$ 7,405	\$ 12,405	\$ 8,119	\$ 4,286
Total	5,000	7,405	12,405	8,119	4,286
Unallocated Employee Benefits					
Group Insurance					
Social Security	56,470	21,332	77,802	75,828	1,974
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	543,592	531,584	1,075,176	1,074,215	961
Total	600,062	552,916	1,152,978	1,150,043	2,935
Total Undistributed Expenditures	942,362	705,722	1,648,084	1,630,617	17,467
Total School Based Budget Current Expense	2,456,782	1,932,261	4,389,043	4,332,894	56,149
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	\$ 2,456,782	\$ 1,932,261	\$ 4,389,043	\$ 4,332,894	\$ 56,149

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Emerson School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 266,630	\$ (10,000)	\$ 256,630	\$ 238,231	\$ 18,399
Grades 1 - 5	1,645,876	(62,499)	1,583,377	1,565,089	18,288
Grades 6 - 8					
Grades 9 - 12					
Total	<u>1,912,506</u>	<u>(72,499)</u>	<u>1,840,007</u>	<u>1,803,320</u>	<u>36,687</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	26,581	700	27,281	27,245	36
Purchase Professional Educational Services			-		-
Purchased Technical Services					
Other Purchased Services	25,600		25,600	21,868	3,732
General Supplies	74,400	5,664	80,064	79,090	974
Textbooks			-		-
Other Objects	10,000	4,000	14,000	10,742	3,258
Total	<u>136,581</u>	<u>10,364</u>	<u>146,945</u>	<u>138,945</u>	<u>8,000</u>
Total Regular Programs - Instruction	<u>2,049,087</u>	<u>(62,135)</u>	<u>1,986,952</u>	<u>1,942,265</u>	<u>44,687</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	282,390	25,336	307,726	307,180	546
Other Salaries for Instruction	84,877	(3,655)	81,222	80,210	1,012
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>367,267</u>	<u>21,681</u>	<u>388,948</u>	<u>387,390</u>	<u>1,558</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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Emerson School</b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers	\$ 186,950	\$ 250	\$ 187,200	\$ 187,200	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	186,950	250	187,200	187,200	-
<b>Autism</b>					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	554,217	21,931	576,148	574,590	\$ 1,558
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	111,420	4,627	116,047	116,047	-
General Supplies					
Textbooks					
Other Objects					
Total	111,420	4,627	116,047	116,047	-



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Emerson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 514,260	\$ (1,002)	\$ 513,258	\$ 512,454	\$ 804
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>514,260</u>	<u>(1,002)</u>	<u>513,258</u>	<u>512,454</u>	<u>804</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>3,228,984</u>	<u>(36,579)</u>	<u>3,192,405</u>	<u>3,145,356</u>	<u>47,049</u>
Attendance and Social Work					
Salaries	53,860	2,882	56,742	56,742	-
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>53,860</u>	<u>2,882</u>	<u>56,742</u>	<u>56,742</u>	<u>-</u>
Health Services					
Salaries	93,100	(11,580)	81,520	81,462	58
Salaries of Social Service Coordinators	93,100	3,792	96,892	96,418	474
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>186,200</u>	<u>(7,788)</u>	<u>178,412</u>	<u>177,880</u>	<u>532</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
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	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
Educational Media/School Library					
Salaries			-		-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 4,850	\$ (4,850)	-		-
Other Objects	-	-	-	-	-
<b>Total</b>	4,850	(4,850)	-	-	-
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	5,000	(5,000)			
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	5,000	(5,000)	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	164,413		\$ 164,413	\$ 164,413	-
Salaries of Sec't and Clerical Assistants	54,860	1,516	56,376	56,376	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	20,000	9,000	29,000	25,959	\$ 3,041
Supplies and Materials	10,000	(4,000)	6,000	5,379	621
Other Objects	-	-	-	-	-
<b>Total</b>	249,273	6,516	255,789	252,127	3,662

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Emerson School</b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 15,000	-	\$ 15,000	\$ 14,895	\$ 105
<b>Total</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>14,895</b>	<b>105</b>
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	63,188	\$ (18,325)	44,863	42,282	2,581
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	930,175	11,058	941,233	940,365	868
<b>Total</b>	<b>993,363</b>	<b>(7,267)</b>	<b>986,096</b>	<b>982,647</b>	<b>3,449</b>
<b>Total Undistributed Expenditures</b>	<b>1,507,546</b>	<b>(15,507)</b>	<b>1,492,039</b>	<b>1,484,291</b>	<b>7,748</b>
<b>Total School Based Budget Current Expense</b>	<b>4,736,530</b>	<b>(52,086)</b>	<b>4,684,444</b>	<b>4,629,647</b>	<b>54,797</b>
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	17,856	17,856	13,435	4,421
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	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>17,856</b>	<b>17,856</b>	<b>13,435</b>	<b>4,421</b>
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
<b>Total Special Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
<b>Total Other Alternative Ed Program - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Emerson School</b>	<b>\$ 4,736,530</b>	<b>\$ (34,230)</b>	<b>\$ 4,702,300</b>	<b>\$ 4,643,082</b>	<b>\$ 59,218</b>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Evergreen School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 352,105	\$ 13,065	\$ 365,170	\$ 359,996	\$ 5,174
Grades 1 - 5	1,599,255	(315,429)	1,283,826	1,270,384	13,442
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,951,360</u>	<u>(302,364)</u>	<u>1,648,996</u>	<u>1,630,380</u>	<u>18,616</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	62,680	16,115	78,795	76,749	2,046
Purchase Professional Educational Services	5,000	-	5,000	-	5,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	39,550	-	39,550	37,958	1,592
General Supplies	70,000	10,670	80,670	79,724	946
Textbooks	45,000	(37,000)	8,000	7,864	136
Other Objects	8,000	6,200	14,200	14,034	166
Total	<u>230,230</u>	<u>(4,015)</u>	<u>226,215</u>	<u>216,329</u>	<u>9,886</u>
Total Regular Programs - Instruction	<u>2,181,590</u>	<u>(306,379)</u>	<u>1,875,211</u>	<u>1,846,709</u>	<u>28,502</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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Evergreen School</b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction	\$ 31,265	\$ 45,207	\$ 76,472	\$ 71,966	\$ 4,506
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>31,265</u>	<u>45,207</u>	<u>76,472</u>	<u>71,966</u>	<u>4,506</u>
<b>Resource Room</b>					
Salaries of Teachers	130,970	55,510	186,480	186,440	40
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,200	(1,200)	-	-	-
Textbooks					
Other Objects					
Total	<u>132,170</u>	<u>54,310</u>	<u>186,480</u>	<u>186,440</u>	<u>40</u>
<b>Autism</b>					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>163,435</u>	<u>99,517</u>	<u>262,952</u>	<u>258,406</u>	<u>4,546</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	111,420	84,555	195,975	195,975	-
General Supplies					
Textbooks					
Other Objects					
Total	<u>111,420</u>	<u>84,555</u>	<u>195,975</u>	<u>195,975</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Evergreen School</b>					
Billing and Education					
Salaries of Teachers	\$ 882,970	\$ 1,740	\$ 884,710	\$ 884,709	\$ 1
Other Salaries for Instruction	31,265	4,666	35,931	33,196	2,735
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,200	(804)	396	95	301
General Supplies	10,000		10,000	9,459	541
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>925,435</u>	<u>5,602</u>	<u>931,037</u>	<u>927,459</u>	<u>3,578</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>3,381,880</u>	<u>(116,705)</u>	<u>3,265,175</u>	<u>3,228,549</u>	<u>36,626</u>
Attendance and Social Work					
Salaries	50,290	11,504	61,794	60,607	1,187
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	-	-	-	-	-
<b>Total</b>	<u>50,290</u>	<u>11,504</u>	<u>61,794</u>	<u>60,607</u>	<u>1,187</u>
Health Services					
Salaries	94,150	(33,200)	60,950	59,205	1,745
Salaries of Social Service Coordinators	71,610		71,610	71,610	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>165,760</u>	<u>(33,200)</u>	<u>132,560</u>	<u>130,815</u>	<u>1,745</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Evergreen School</b>					
Guidance					
Salaries of Other Professional Staff	\$ 96,700		\$ 96,700	\$ 96,700	-
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	-	-	-	-	-
<b>Total</b>	<u>96,700</u>	<u>-</u>	<u>96,700</u>	<u>96,700</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	5,000		5,000		\$ 5,000
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Educational Media/School Library					
Salaries	96,600	\$ (92,335)	4,265		4,265
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000		2,000		2,000
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>98,600</u>	<u>(92,335)</u>	<u>6,265</u>	<u>-</u>	<u>6,265</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	282,896		282,896	282,896	-
Salaries of Sec't and Clerical Assistants	55,560	1,031	56,591	56,590	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,000		2,000		2,000
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>340,456</u>	<u>1,031</u>	<u>341,487</u>	<u>339,486</u>	<u>2,001</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	\$ 6,000	\$ 3,800	\$ 9,800	\$ 8,750	\$ 1,050
Total	6,000	3,800	9,800	8,750	1,050
Unallocated Employee Benefits					
Group Insurance					
Social Security	41,391	13,219	54,610	51,672	2,938
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	1,315,976	(202,326)	1,113,650	1,112,978	672
Total	1,357,367	(189,107)	1,168,260	1,164,650	3,610
Total Undistributed Expenditures	2,120,173	(298,307)	1,821,866	1,801,008	20,858
Total School Based Budget Current Expense	5,502,053	(415,012)	5,087,041	5,029,557	57,484
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9 -12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Evergreen School	\$ 5,502,053	\$ (415,012)	\$ 5,087,041	\$ 5,029,557	\$ 57,484



**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 177,377	\$ (62,226)	\$ 115,151	\$ 98,511	\$ 16,640
Grades 1 - 5	1,426,780	(279,688)	1,147,092	1,132,420	14,672
Grades 6 - 8					
Grades 9 - 12					
Total	<u>1,604,157</u>	<u>(341,914)</u>	<u>1,262,243</u>	<u>1,230,931</u>	<u>31,312</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	13,216	7,269	20,485	20,484	1
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	20,000	14,000	34,000	27,403	6,597
General Supplies	78,150	34,406	112,556	109,808	2,748
Textbooks	6,000		6,000	5,169	831
Other Objects	3,000	-	3,000	820	2,180
Total	<u>120,366</u>	<u>55,675</u>	<u>176,041</u>	<u>163,684</u>	<u>12,357</u>
Total Regular Programs - Instruction	<u>1,724,523</u>	<u>(286,239)</u>	<u>1,438,284</u>	<u>1,394,615</u>	<u>43,669</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	240,710	(470)	240,240	240,240	-
Other Salaries for Instruction	31,640	2,359	33,999	33,998	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>272,350</u>	<u>1,889</u>	<u>274,239</u>	<u>274,238</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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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		\$ 3,285	\$ 3,285	\$ 3,284	\$ 1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	3,285	3,285	3,284	1
Resource Room					
Salaries of Teachers	\$ 93,850	250	94,100	94,100	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	93,850	250	94,100	94,100	-
Autism					
Salaries of Teachers					
Other Salaries for Instruction	31,640	(31,640)	-	-	-
Total	31,640	(31,640)	-	-	-
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	397,840	(26,216)	371,624	371,622	2
Basic Skills/Remedial - Instructions					
Salaries of Teachers	111,420	68,090	179,510	179,510	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	111,420	68,090	179,510	179,510	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 837,925	\$ 62,889	\$ 900,814	\$ 889,984	\$ 10,830
Other Salaries for Instruction	74,892	(10,711)	64,181	64,180	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>912,817</u>	<u>52,178</u>	<u>964,995</u>	<u>954,164</u>	<u>10,831</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>3,146,600</u>	<u>(192,187)</u>	<u>2,954,413</u>	<u>2,899,911</u>	<u>54,502</u>
Attendance and Social Work					
Salaries	62,291	1,667	63,958	63,958	-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	3,000	(2,796)	204	204	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>65,291</u>	<u>(1,129)</u>	<u>64,162</u>	<u>64,162</u>	<u>-</u>
Health Services					
Salaries	93,600		93,600	93,600	-
Salaries of Social Service Coordinators	86,735	5,825	92,560	92,424	136
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(983)	17	16	1
Other Objects	-	-	-	-	-
Total	<u>181,335</u>	<u>4,842</u>	<u>186,177</u>	<u>186,040</u>	<u>137</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson 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	-	-	-	-	-
<b>Total</b>	<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	\$ 750	\$ (140)	\$ 610	\$ 564	\$ 46
Other Objects	-	-	-	-	-
<b>Total</b>	<u>750</u>	<u>(140)</u>	<u>610</u>	<u>564</u>	<u>46</u>
Educational Media/School Library					
Salaries			-		-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	2,000	(2,000)	-	-	-
<b>Total</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	9,000	(1,260)	7,740	\$ 4,813	2,927
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>9,000</u>	<u>(1,260)</u>	<u>7,740</u>	<u>4,813</u>	<u>2,927</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	129,977		129,977	129,977	-
Salaries of Sect and Clerical Assistants	64,496	6,207	70,703	67,041	3,662
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-		-
Supplies and Materials	3,000		3,000	2,364	636
Other Objects	3,000	(480)	2,520	2,438	82
<b>Total</b>	<u>200,473</u>	<u>5,727</u>	<u>206,200</u>	<u>201,820</u>	<u>4,380</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Jefferson School</b>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	\$ 7,000	\$ (5,000)	\$ 2,000	\$ 1,610	\$ 390
Total	7,000	(5,000)	2,000	1,610	390
Unallocated Employee Benefits					
Group Insurance					
Social Security	60,634	(9,405)	51,229	46,339	4,890
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,046,993	(34,231)	1,012,762	1,011,883	879
Total	1,107,627	(43,636)	1,063,991	1,058,222	5,769
Total Undistributed Expenditures	1,573,476	(42,596)	1,530,880	1,517,231	13,649
Total School Based Budget Current Expense	4,720,076	(234,783)	4,485,293	4,417,142	68,151
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	9,000	(8,408)	592		592
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	9,000	(8,408)	592	-	592
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	\$ 4,729,076	\$ (243,191)	\$ 4,485,885	\$ 4,417,142	\$ 68,743

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles H Stillman School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten		\$ 189,916	\$ 189,916	\$ 187,043	\$ 2,873
Grades 1 - 5	\$ 689,705	(4,678)	685,027	666,764	18,263
Grades 6 - 8					
Grades 9 - 12					
Total	<u>689,705</u>	<u>185,238</u>	<u>874,943</u>	<u>853,807</u>	<u>21,136</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	57,696	(3,594)	54,102	44,589	9,513
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	24,000		24,000	20,050	3,950
General Supplies	28,200	34,670	62,870	54,335	8,535
Textbooks	21,000	(15,500)	5,500	4,924	576
Other Objects	10,000	-	10,000	6,025	3,975
Total	<u>140,896</u>	<u>15,576</u>	<u>156,472</u>	<u>129,923</u>	<u>26,549</u>
Total Regular Programs - Instruction	<u>830,601</u>	<u>200,814</u>	<u>1,031,415</u>	<u>983,730</u>	<u>47,685</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	144,670	(5,326)	139,344	138,955	389
Other Salaries for Instruction	31,415	981	32,396	30,654	1,742
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>176,085</u>	<u>(4,345)</u>	<u>171,740</u>	<u>169,609</u>	<u>2,131</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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	\$ 92,600		\$ 92,600	\$ 92,600	-
Other Salaries for Instruction	31,265	\$ (30,000)	1,265		\$ 1,265
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	123,865	(30,000)	93,865	92,600	1,265
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	299,950	\$ (34,345)	265,605	262,209	3,396
Basic Skills/Remedial - Instructions					
Salaries of Teachers	111,420	(110,086)	1,334		1,334
General Supplies					
Textbooks					
Other Objects					
Total	111,420	(110,086)	1,334	-	1,334

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 667,630	\$ (223,613)	\$ 444,017	\$ 431,183	\$ 12,834
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>667,630</u>	<u>(223,613)</u>	<u>444,017</u>	<u>431,183</u>	<u>12,834</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,909,601</u>	<u>(167,230)</u>	<u>1,742,371</u>	<u>1,677,122</u>	<u>65,249</u>
Attendance and Social Work					
Salaries	53,860	3,493	57,353	56,782	571
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>53,860</u>	<u>3,493</u>	<u>57,353</u>	<u>56,782</u>	<u>571</u>
Health Services					
Salaries	91,600	3,708	95,308	95,307	1
Salaries of Social Service Coordinators	92,350		92,350	92,350	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>183,950</u>	<u>3,708</u>	<u>187,658</u>	<u>187,657</u>	<u>1</u>



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	\$ (639)	\$ 2,361	\$ 435	\$ 1,926
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,000	(639)	2,361	435	1,926
Educational Media/School Library					
Salaries		52,876	52,876	52,710	166
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,501		1,501		1,501
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	1,501	52,876	54,377	52,710	1,667
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	163,413	(2,000)	161,413	161,413	-
Salaries of Sect and Clerical Assistants	67,421	2,214	69,635	69,634	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	1,500	(252)	1,248		1,248
Supplies and Materials		1,500	1,500	488	1,012
Other Objects	-	-	-	-	-
Total	232,334	1,462	233,796	231,535	2,261

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<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	-	-	-	-	-
Total	-	-	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	\$ 21,526	\$ 23,343	\$ 44,869	\$ 40,136	\$ 4,733
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	655,660	(112,564)	543,096	542,712	384
Total	677,186	(89,221)	587,965	582,848	5,117
Total Undistributed Expenditures	1,151,831	(28,321)	1,123,510	1,111,967	11,543
Total School Based Budget Current Expense	3,061,432	(195,551)	2,865,881	2,789,089	76,792
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	20,000	(12,000)	8,000	4,495	3,505
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	20,000	(12,000)	8,000	4,495	3,505
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	\$ 3,081,432	\$ (207,551)	\$ 2,873,881	\$ 2,793,584	\$ 80,297

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 241,627	\$ 23,682	\$ 265,309	\$ 259,711	\$ 5,598
Grades 1 - 5	2,123,973	(121,985)	2,001,988	1,954,887	47,101
Grades 6 - 8	92,100	(50,655)	41,445	41,445	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,457,700</u>	<u>(148,958)</u>	<u>2,308,742</u>	<u>2,256,043</u>	<u>52,699</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	26,581	2,167	28,748	28,748	-
Purchase Professional Educational Services	1,000	-	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	165,500	(2,078)	163,422	162,608	814
Textbooks	9,000	-	9,000	5,355	3,645
Other Objects	7,000	-	7,000	-	7,000
Total	<u>209,081</u>	<u>89</u>	<u>209,170</u>	<u>196,711</u>	<u>12,459</u>
Total Regular Programs - Instruction	<u>2,666,781</u>	<u>(148,869)</u>	<u>2,517,912</u>	<u>2,452,754</u>	<u>65,158</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>93,600</u>	<u>-</u>	<u>93,600</u>	<u>93,600</u>	<u>-</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, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Washington School</b>					
Behavioral Disabilities					
Salaries of Teachers	\$ 146,410	\$ 2,086	\$ 148,496	\$ 148,496	-
Other Salaries for Instruction	58,196	14,802	72,998	72,997	\$ 1
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>204,606</u>	<u>16,888</u>	<u>221,494</u>	<u>221,493</u>	<u>1</u>
Multiple Disabilities					
Salaries of Teachers	58,410	840	59,250	59,250	-
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>58,410</u>	<u>840</u>	<u>59,250</u>	<u>59,250</u>	<u>-</u>
Resource Room					
Salaries of Teachers	231,770	(84,410)	147,360	147,360	-
Other Salaries for Instruction	84,527	(17,504)	67,023	67,022	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>316,297</u>	<u>(101,914)</u>	<u>214,383</u>	<u>214,382</u>	<u>1</u>
Autism					
Salaries of Teachers	72,810	(22,413)	50,397	50,397	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>72,810</u>	<u>(22,413)</u>	<u>50,397</u>	<u>50,397</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>746,723</u>	<u>(106,599)</u>	<u>640,124</u>	<u>640,122</u>	<u>2</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	111,420	38,150	149,570	149,570	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>111,420</u>	<u>38,150</u>	<u>149,570</u>	<u>149,570</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 813,720	\$ 87,203	\$ 900,923	\$ 896,272	\$ 4,651
Other Salaries for Instruction		25,437	25,437	25,437	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000		1,000	733	267
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>814,720</u>	<u>112,640</u>	<u>927,360</u>	<u>922,442</u>	<u>4,918</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Programs	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>4,339,644</u>	<u>(104,678)</u>	<u>4,234,966</u>	<u>4,164,888</u>	<u>70,078</u>
<b>Attendance and Social Work</b>					
Salaries	53,860	2,347	56,207	55,651	556
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	-	-	-	-	-
<b>Total</b>	<u>53,860</u>	<u>2,347</u>	<u>56,207</u>	<u>55,651</u>	<u>556</u>
<b>Health Services</b>					
Salaries	93,100	326	93,426	93,426	-
Salaries of Social Service Coordinators	115,420	1,924	117,344	117,184	160
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>208,520</u>	<u>2,250</u>	<u>210,770</u>	<u>210,610</u>	<u>160</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
<b>Guidance</b>					
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	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff			-		-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 2,000		\$ 2,000	\$ 1,336	\$ 664
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,336</u>	<u>664</u>
<b>Educational Media/School Library</b>					
Salaries	70,560	\$ (68,978)	1,582		1,582
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	5,400		5,400		5,400
Supplies and Materials					-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>75,960</u>	<u>(68,978)</u>	<u>6,982</u>	<u>-</u>	<u>6,982</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	302,925	(4,500)	298,425	298,103	322
Salaries of Sec't and Clerical Assistants	55,210	1,381	56,591	56,590	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	7,500	-	7,500	4,502	2,998
<b>Total</b>	<u>365,635</u>	<u>(3,119)</u>	<u>362,516</u>	<u>359,195</u>	<u>3,321</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Washington School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	-	\$ 5,000	-	\$ 5,000
Total	5,000	-	5,000	-	5,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	75,566	\$ (1,698)	73,868	\$ 72,198	1,670
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,234,107	(31,079)	1,203,028	1,201,659	1,369
Total	1,309,673	(32,777)	1,276,896	1,273,857	3,039
Total Undistributed Expenditures	2,020,648	(100,277)	1,920,371	1,900,649	19,722
Total School Based Budget Current Expense	6,360,292	(204,955)	6,155,337	6,065,537	89,800
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		10,748	10,748	9,152	1,596
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	10,748	10,748	9,152	1,596
SPECIAL SCHOOLS					
Summer School - Instruction			-		-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	18,000	(17,900)	100		100
Other Salaries of Instruction	11,000	(10,000)	1,000		1,000
Total Other Alternative Ed Program - Instruction	29,000	(27,900)	1,100	-	1,100
Total Washington School	\$ 6,389,292	\$ (222,107)	\$ 6,167,185	\$ 6,074,689	\$ 92,496

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Woodland School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 147,407	\$ (147,407)	\$ -	\$ -	\$ -
Grades 1 - 5	1,173,456	(1,173,456)	-	-	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,320,863</u>	<u>(1,320,863)</u>	<u>-</u>	<u>-</u>	<u>-</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	13,216	(13,216)	-	-	-
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	3,505	(3,505)	-	-	-
General Supplies	41,450	(41,450)	-	-	-
Textbooks	10,000	(10,000)	-	-	-
Other Objects	1,000	(1,000)	-	-	-
Total	<u>69,171</u>	<u>(69,171)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Regular Programs - Instruction	<u>1,390,034</u>	<u>(1,390,034)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Woodland School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers			\$ -		\$ -
Other Salaries for Instruction			-		-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Autism					
Salaries of Teachers	\$ 55,310	(55,310)	-		-
Other Salaries for Instruction	31,640	(31,640)	-		-
Total	86,950	(86,950)	-		-
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	86,950	(86,950)	-		-
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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Woodland School</b>					
Bilingual Education					
Salaries of Teachers	\$ 254,290	\$ (254,290)	\$ -		\$ -
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>255,790</u>	<u>(255,790)</u>	<u>-</u>	<u>-</u>	<u>-</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)	-		-
Supplies and Materials					
Other Objects					
Total	<u>11,000</u>	<u>(11,000)</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>1,743,774</u>	<u>(1,743,774)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,045	(1,045)	-		-
Other Objects					
Total	<u>1,045</u>	<u>(1,045)</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Woodland School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 94,700	\$ (94,700)	\$ -		\$ -
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500	(500)	-		-
Supplies and Materials					
Other Objects					
Total	95,200	(95,200)	-	-	-
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)	-		-
Other Objects					
Total	1,800	(1,800)	-	-	-
Educational Media/School Library					
Salaries	47,750	(47,750)	-		-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-		-
Other Objects					
Total	48,750	(48,750)	-	-	-
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	133,194	(133,194)	-		-
Salaries of Sec't and Clerical Assistants					
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,100	(1,100)	-		-
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	134,294	(134,294)	-	-	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Woodland School</b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 1,000	\$ (1,000)	\$ -	-	\$ -
Total	1,000	(1,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	44,892	(44,892)	-		-
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	693,024	(693,024)	-	-	-
Total	737,916	(737,916)	-	-	-
Total Undistributed Expenditures	1,020,005	(1,020,005)	-	-	-
Total School Based Budget Current Expense	2,763,779	(2,763,779)	-	-	-
<b>Capital Outlay</b>					
<b>Equipment</b>					
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	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
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	\$ 2,763,779	\$ (2,763,779)	\$ -	\$ -	\$ -

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,385,164	\$ (84,300)	\$ 2,300,864	\$ 2,284,505	\$ 16,359
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	2,385,164	(84,300)	2,300,864	2,284,505	16,359
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	26,431	(4,737)	21,694	18,488	3,206
Purchase Professional Educational Services	15,000	10,000	25,000	15,322	9,678
Purchased Technical Services					
Other Purchased Services	25,000	6,000	31,000	28,000	3,000
General Supplies	149,875	(27,130)	122,745	122,532	213
Textbooks	20,000	(19,500)	500	500	-
Other Objects	15,000	-	15,000	7,600	7,400
Total	251,306	(35,367)	215,939	191,942	23,997
Total Regular Programs - Instruction	2,636,470	(119,667)	2,516,803	2,476,447	40,356
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	273,955	(94,005)	179,950	179,949	1
Other Salaries for Instruction	57,946	26,556	84,502	84,502	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	2,500		2,500		2,500
Textbooks					
Other Objects					
Total	334,401	(67,449)	266,952	264,451	2,501
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, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Behavioral Disabilities					
Salaries of Teachers	\$ 91,600	\$ 2,044	\$ 93,644	\$ 93,644	-
Other Salaries for Instruction	26,431	(125)	26,306	26,298	\$ 8
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
<b>Total</b>	<u>118,031</u>	<u>1,919</u>	<u>119,950</u>	<u>119,942</u>	<u>8</u>
<b>Multiple Disabilities</b>					
Salaries of Teachers	150,010	(5,552)	144,458	144,329	129
Other Salaries for Instruction	31,515		31,515	31,515	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>181,525</u>	<u>(5,552)</u>	<u>175,973</u>	<u>175,844</u>	<u>129</u>
<b>Resource Room</b>					
Salaries of Teachers	145,910	(28,994)	116,916	116,711	205
Other Salaries for Instruction	31,265	67,109	98,374	89,149	9,225
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500		2,500		2,500
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>179,675</u>	<u>38,115</u>	<u>217,790</u>	<u>205,860</u>	<u>11,930</u>
<b>Autism</b>					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Education - Instruction</b>	<u>813,632</u>	<u>(32,967)</u>	<u>780,665</u>	<u>766,097</u>	<u>14,568</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	55,710	77,560	133,270	133,270	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>55,710</u>	<u>77,560</u>	<u>133,270</u>	<u>133,270</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Hubbard School</u>					
Bilingual Education					
Salaries of Teachers	\$ 286,400	\$ (9,753)	\$ 276,647	\$ 276,646	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(173)	2,327		2,327
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>288,900</u>	<u>(9,926)</u>	<u>278,974</u>	<u>276,646</u>	<u>2,328</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,794,712</u>	<u>(85,000)</u>	<u>3,709,712</u>	<u>3,652,460</u>	<u>57,252</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries	86,535	3,000	89,535	87,141	2,394
Salaries of Social Service Coordinators	94,100		94,100	94,100	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>181,635</u>	<u>2,000</u>	<u>183,635</u>	<u>181,241</u>	<u>2,394</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Guidance					
Salaries of Other Professional Staff	\$ 55,360	\$ 5,500	\$ 60,860	\$ 60,816	\$ 44
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	-	-	-	-	-
<b>Total</b>	<b>55,360</b>	<b>5,500</b>	<b>60,860</b>	<b>60,816</b>	<b>44</b>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	14,000	(3,000)	11,000	640	10,360
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<b>14,000</b>	<b>(3,000)</b>	<b>11,000</b>	<b>640</b>	<b>10,360</b>
Educational Media/School Library					
Salaries	86,535	2,090	88,625	88,443	182
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>87,535</b>	<b>1,090</b>	<b>88,625</b>	<b>88,443</b>	<b>182</b>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	10,000	(590)	9,410	885	8,525
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<b>10,000</b>	<b>(590)</b>	<b>9,410</b>	<b>885</b>	<b>8,525</b>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	276,317		276,317	276,317	-
Salaries of Sec't and Clerical Assistants	114,936	17,000	131,936	121,490	10,446
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000		5,000
Other Objects	-	-	-	-	-
<b>Total</b>	<b>396,253</b>	<b>17,000</b>	<b>413,253</b>	<b>397,807</b>	<b>15,446</b>



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	\$ 1,000	-	\$ 1,000	-	\$ 1,000
Total	1,000	-	1,000	-	1,000
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	15,000	-	15,000	\$ 3,850	11,150
Total	15,000	-	15,000	3,850	11,150
Unallocated Employee Benefits					
Group Insurance					
Social Security	9,736	\$ 18,008	27,744	27,246	498
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,098,513	115,126	1,213,639	1,211,871	1,768
Total	1,108,249	133,134	1,241,383	1,239,117	2,266
Total Undistributed Expenditures	1,869,032	155,134	2,024,166	1,972,799	51,367
Total School Based Budget Current Expense	5,663,744	70,134	5,733,878	5,625,259	108,619
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8		29,599	29,599	29,116	483
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	-	29,599	29,599	29,116	483
<b>SPECIAL SCHOOLS</b>					
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	\$ 5,663,744	\$ 99,733	\$ 5,763,477	\$ 5,654,375	\$ 109,102

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Maxson School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,856,177	\$ (2,223)	\$ 2,853,954	\$ 2,843,576	\$ 10,378
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	52,862	31,327	84,189	84,189	-
Purchase Professional Educational Services	5,000		5,000	195	4,805
Purchased Technical Services					
Other Purchased Services	40,000		40,000	26,608	13,392
General Supplies	160,675	(25,230)	135,445	134,541	904
Textbooks	5,000	(2,628)	2,372	1,353	1,019
Other Objects	2,000	-	2,000	-	2,000
Total	265,537	3,469	269,006	246,886	22,120
Total Regular Programs - Instruction	3,121,714	1,246	3,122,960	3,090,462	32,498
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	-	80,857	80,857	80,857	-
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, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Maxson School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 253,545	\$ 5,960	\$ 259,505	\$ 259,505	-
Other Salaries for Instruction	62,830	1,601	64,431	62,930	\$ 1,501
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>316,375</u>	<u>7,561</u>	<u>323,936</u>	<u>322,435</u>	<u>1,501</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	348,630	234,293	582,923	582,922	1
Other Salaries for Instruction	52,862	4,312	57,174	57,173	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000	(700)	300		300
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>402,492</u>	<u>237,905</u>	<u>640,397</u>	<u>640,095</u>	<u>302</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>718,867</u>	<u>326,323</u>	<u>1,045,190</u>	<u>1,043,387</u>	<u>1,803</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	55,710	126,825	182,535	182,535	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>55,710</u>	<u>126,825</u>	<u>182,535</u>	<u>182,535</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Maxson School</b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 434,015	\$ (49,097)	\$ 384,918	\$ 384,918	-
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000	(1,985)	1,015		\$ 1,015
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>437,015</u>	<u>(51,082)</u>	<u>385,933</u>	<u>384,918</u>	<u>1,015</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>4,333,306</u>	<u>403,312</u>	<u>4,736,618</u>	<u>4,701,302</u>	<u>35,316</u>
<b>Attendance and Social Work</b>					
Salaries	44,290	8,526	52,816	52,816	-
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	-	-	-	-	-
<b>Total</b>	<u>44,290</u>	<u>8,526</u>	<u>52,816</u>	<u>52,816</u>	<u>-</u>
<b>Health Services</b>					
Salaries	91,600	1,500	93,100	93,100	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>91,600</u>	<u>1,500</u>	<u>93,100</u>	<u>93,100</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Maxson School</b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 190,050	\$ 17,164	\$ 207,214	\$ 207,214	-
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000	(482)	518		\$ 518
Supplies and Materials	1,000		1,000	125	875
Other Objects	-	-	-	-	-
<b>Total</b>	<u>192,050</u>	<u>16,682</u>	<u>208,732</u>	<u>207,339</u>	<u>1,393</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	54,310	3,992	58,302	56,249	2,053
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	1,000		1,000	139	861
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>55,310</u>	<u>3,992</u>	<u>59,302</u>	<u>56,388</u>	<u>2,914</u>
<b>Educational Media/School Library</b>					
Salaries	80,960		80,960	80,960	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000		1,000		1,000
Other Purchased Services					
Supplies and Materials	3,000		3,000		3,000
Other Objects	-	-	-	-	-
<b>Total</b>	<u>84,960</u>	<u>-</u>	<u>84,960</u>	<u>80,960</u>	<u>4,000</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,000	(225)	1,775		1,775
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>2,000</u>	<u>(225)</u>	<u>1,775</u>	<u>-</u>	<u>1,775</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	316,645	(57,545)	259,100	259,099	1
Salaries of Sec't and Clerical Assistants	62,612	3,008	65,620	65,620	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	6,000		6,000		6,000
Other Purchased Services	2,200		2,200		2,200
Supplies and Materials	5,000	162	5,162	1,143	4,019
Other Objects	-	-	-	-	-
<b>Total</b>	<u>392,457</u>	<u>(54,375)</u>	<u>338,082</u>	<u>325,862</u>	<u>12,220</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Maxson School</b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 8,000	-	\$ 8,000	-	\$ 8,000
Total	8,000	-	8,000	-	8,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	30,225	\$ 6,661	36,886	\$ 32,841	4,045
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,062,734	231,307	1,294,041	1,292,978	1,063
Total	1,092,959	237,968	1,330,927	1,325,819	5,108
Total Undistributed Expenditures	1,963,626	214,068	2,177,694	2,142,284	35,410
Total School Based Budget Current Expense	6,296,932	617,380	6,914,312	6,843,586	70,726
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	10,000		10,000	5,550	4,450
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	10,000	-	10,000	5,550	4,450
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	\$ 6,306,932	\$ 617,380	\$ 6,924,312	\$ 6,849,136	\$ 75,176

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Plainfield High School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 7,208,217	\$ 125,796	\$ 7,334,013	\$ 7,334,115	\$ (102)
	<u>7,208,217</u>	<u>125,796</u>	<u>7,334,013</u>	<u>7,334,115</u>	<u>(102)</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	124,362	33,018	157,380	178,590	(21,210)
Purchase Professional Educational Services	45,000	271	45,271	44,379	892
Purchased Technical Services	10,000	(2,713)	7,287	7,287	-
Other Purchased Services	176,653	10,271	186,924	185,638	1,286
General Supplies	255,049	91,258	346,307	344,484	1,823
Textbooks	80,000	(21,543)	58,457	58,457	-
Other Objects	7,000	15,120	22,120	21,645	475
Total	<u>698,064</u>	<u>125,682</u>	<u>823,746</u>	<u>840,480</u>	<u>(16,734)</u>
Total Regular Programs - Instruction	<u>7,906,281</u>	<u>251,478</u>	<u>8,157,759</u>	<u>8,174,595</u>	<u>(16,836)</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	600,270	92,207	692,477	692,477	-
Other Salaries for Instruction	94,545	(31,515)	63,030	63,030	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	4,000	(4,000)	-	-	-
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>699,815</u>	<u>55,692</u>	<u>755,507</u>	<u>755,507</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, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
Behavioral Disabilities					
Salaries of Teachers	\$ 58,910	\$ 4,339	\$ 63,249	\$ 62,585	\$ 664
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	4,000	(2,045)	1,955	1,954	1
Textbooks	4,000	(4,000)	-	-	-
<b>Total</b>	<u>66,910</u>	<u>(1,706)</u>	<u>65,204</u>	<u>64,539</u>	<u>665</u>
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction	116,642	38,025	154,667	149,131	5,536
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>116,642</u>	<u>38,025</u>	<u>154,667</u>	<u>149,131</u>	<u>5,536</u>
<b>Resource Room</b>					
Salaries of Teachers	766,940	(23,540)	743,400	738,779	4,621
Other Salaries for Instruction	26,431	1,317	27,748	27,747	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	(4,000)	-	-	-
Textbooks	1,000	(380)	620	-	620
Other Objects	-	-	-	-	-
<b>Total</b>	<u>798,371</u>	<u>(26,603)</u>	<u>771,768</u>	<u>766,526</u>	<u>5,242</u>
<b>Autism</b>					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Education - Instruction</b>	<u>1,681,738</u>	<u>65,408</u>	<u>1,747,146</u>	<u>1,735,703</u>	<u>11,443</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<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, 2019**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,451,365	\$ 68,520	\$ 1,519,885	\$ 1,519,649	\$ 236
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	16,000	(10,500)	5,500	5,429	71
Textbooks	50,000	(21,954)	28,046	28,046	-
Other Objects	-	-	-	-	-
Total	<u>1,517,365</u>	<u>36,066</u>	<u>1,553,431</u>	<u>1,553,124</u>	<u>307</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>11,110,384</u>	<u>347,952</u>	<u>11,458,336</u>	<u>11,463,422</u>	<u>(5,086)</u>
Attendance and Social Work					
Salaries	187,627	149,960	337,587	337,585	2
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	(4,444)	556		556
Other Objects	-	-	-	-	-
Total	<u>192,627</u>	<u>145,516</u>	<u>338,143</u>	<u>337,585</u>	<u>558</u>
Health Services					
Salaries	186,700	(37,569)	149,131	149,131	-
Salaries of Social Service Coordinators	443,874	(184,693)	259,181	259,180	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>630,574</u>	<u>(222,262)</u>	<u>408,312</u>	<u>408,311</u>	<u>1</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Plainfield High School</b>					
Guidance					
Salaries of Other Professional Staff	\$ 640,415	\$ 53,134	\$ 693,549	\$ 693,549	-
Salaries of Secretarial and Clerical	67,771	3,208	70,979	70,979	-
Other Salaries					
Purchased Professional Educational Services			-		-
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,500	(1,488)	1,012	119	\$ 893
Other Objects	-	-	-	-	-
<b>Total</b>	<u>710,686</u>	<u>54,854</u>	<u>765,540</u>	<u>764,647</u>	<u>893</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		117,943	117,943	117,943	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>117,943</u>	<u>117,943</u>	<u>117,943</u>	<u>-</u>
Educational Media/School Library					
Salaries	96,100	(54,607)	41,493	41,493	-
Salaries of Technology Coordinators	97,152	2,632	99,784	99,783	1
Purchased Professional and Technical Services	5,000	1,000	6,000	5,983	17
Other Purchased Services					
Supplies and Materials	5,000	(133)	4,867	4,384	483
Other Objects	-	-	-	-	-
<b>Total</b>	<u>203,252</u>	<u>(51,108)</u>	<u>152,144</u>	<u>151,643</u>	<u>501</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	1,800	4,800	3,664	1,136
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,000</u>	<u>1,800</u>	<u>4,800</u>	<u>3,664</u>	<u>1,136</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	759,361	54,878	814,239	814,239	-
Salaries of Sec't and Clerical Assistants	129,992	5,619	135,611	135,549	62
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	346	1,800	2,146	1,502	644
Supplies and Materials		3,200	3,200	3,149	51
Other Objects	-	-	-	-	-
<b>Total</b>	<u>889,699</u>	<u>65,497</u>	<u>955,196</u>	<u>954,439</u>	<u>757</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Plainfield High School</b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	\$ 3,500	\$ 3,500	\$ 3,337	\$ 163
Total	-	3,500	3,500	3,337	163
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 13,000	(4,379)	8,621	6,151	2,470
Total	13,000	(4,379)	8,621	6,151	2,470
Unallocated Employee Benefits					
Group Insurance					
Social Security	72,646	(14,988)	57,658	48,296	9,362
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	2,944,712	924,602	3,869,314	3,864,836	4,478
Total	3,017,358	909,614	3,926,972	3,913,132	13,840
Total Undistributed Expenditures	5,660,196	1,020,975	6,681,171	6,660,852	20,319
Total School Based Budget Current Expense	16,770,580	1,368,927	18,139,507	18,124,274	15,233
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	6,252	47,227	53,479	53,479	-
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	6,252	47,227	53,479	53,479	-
SPECIAL SCHOOLS					
Summer School - Instruction		104,045	104,045	104,044	1
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	104,045	104,045	104,044	1
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield High School	\$ 16,776,832	\$ 1,520,199	\$ 18,297,031	\$ 18,281,797	\$ 15,234

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barack Obama Academy for Academic and Civic Development</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 382,718	\$ (382,718)	-	-	-
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	10,000	(10,000)	-	-	-
Total	4,000	(4,000)	-	-	-
Total	3,000	(3,000)	-	-	-
Total	17,000	(17,000)	-	-	-
Total Regular Programs - Instruction	399,718	(399,718)	-	-	-
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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
<b>Autism</b>					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
<b>Total Special Education - Instruction</b>					
	-	-	-	-	-
<b>Basic Skills/Remedial - Instructions</b>					
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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<b>\$ 399,718</b>	<b>\$ (399,718)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Attendance and Social Work</b>					
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	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Health Services</b>					
Salaries					
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barack Obama Academy for Academic and Civic Development</b>					
Guidance					
Salaries of Other Professional Staff	\$ 90,635	\$ (90,635)	-	-	-
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	-	-	-	-	-
<b>Total</b>	<u>90,635</u>	<u>(90,635)</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	1,000	(1,000)	-	-	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>1,000</u>	<u>(1,000)</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	-	-	-	-	-
<b>Total</b>	<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					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals			-	-	-
Salaries of Sec't and Clerical Assistants			-	-	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	1,800	(1,800)	-	-	-
Supplies and Materials	2,000	(2,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,800</u>	<u>(3,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barack Obama Academy for Academic and Civic Development</b>					
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)	-	-	-
Total	5,000	(5,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	4,707	(4,707)	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	230,250	(230,250)	-	-	-
Total	234,957	(234,957)	-	-	-
Total Undistributed Expenditures	335,392	(335,392)	-	-	-
Total School Based Budget Current Expense	735,110	(735,110)	-	-	-
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	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
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	\$ 735,110	\$ (735,110)	\$ -	\$ -	\$ -



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Arts and Advanced Science</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,834,670	\$ (172,913)	\$ 2,661,757	\$ 2,624,447	\$ 37,310
	-	118,531	118,531	118,531	-
Total	2,834,670	(54,382)	2,780,288	2,742,978	37,310
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		26,415	26,415	17,176	9,239
Purchase Professional Educational Services	7,000		7,000	6,908	92
Purchased Technical Services					
Other Purchased Services	25,873	29,050	54,923	54,356	567
General Supplies	31,540	(8,730)	22,810	22,761	49
Textbooks	11,537	(781)	10,756	10,150	606
Other Objects	2,300	800	3,100	3,092	8
Total	78,250	46,754	125,004	114,443	10,561
Total Regular Programs - Instruction	2,912,920	(7,628)	2,905,292	2,857,421	47,871
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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Arts and Advanced Science</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	\$ 269,935	\$ (13,736)	\$ 256,199	\$ 256,199	-
Other Salaries for Instruction	63,280	5,929	69,209	67,568	\$ 1,641
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	333,215	(7,807)	325,408	323,767	1,641
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	333,215	(7,807)	325,408	323,767	1,641
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, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Arts and Advanced Science</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Cocurricular Activities</b>					
<b>Salaries</b>					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Athletics - Instruction</b>					
<b>Salaries</b>					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other Instructional Programs</b>					
<b>Salaries</b>					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Before/After School Programs</b>					
<b>Salaries</b>					
Other Purchased Services					
<b>Total</b>	-	-	-	-	-
<b>Total Instruction</b>	<b>\$ 3,246,135</b>	<b>\$ (15,435)</b>	<b>\$ 3,230,700</b>	<b>\$ 3,181,188</b>	<b>\$ 49,512</b>
<b>Attendance and Social Work</b>					
<b>Salaries</b>					
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	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Health Services</b>					
<b>Salaries</b>					
Salaries of Social Service Coordinators	93,100	2,219	95,319	95,319	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<b>93,100</b>	<b>2,219</b>	<b>95,319</b>	<b>95,319</b>	<b>-</b>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Plainfield Academy for Arts and Advanced Science</b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 168,460	\$ 13,934	\$ 182,394	\$ 182,393	\$ 1
Salaries of Secretarial and Clerical	53,360	3,449	56,809	56,809	-
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>221,820</u>	<u>17,383</u>	<u>239,203</u>	<u>239,202</u>	<u>1</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	7,000	(1,262)	5,738	4,695	1,043
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>7,000</u>	<u>(1,262)</u>	<u>5,738</u>	<u>4,695</u>	<u>1,043</u>
<b>Educational Media/School Library</b>					
Salaries		-			
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000		10,000	8,414	1,586
Other Objects	-	-	-	-	-
<b>Total</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>8,414</u>	<u>1,586</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	225	3,225	3,150	75
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,000</u>	<u>225</u>	<u>3,225</u>	<u>3,150</u>	<u>75</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	296,157	22,840	318,997	318,996	1
Salaries of Sec't and Clerical Assistants	71,396	(3,697)	67,699	67,699	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	3,000		3,000	150	2,850
Supplies and Materials	30,000	(4,500)	25,500	22,045	3,455
Other Objects	-	-	-	-	-
<b>Total</b>	<u>400,553</u>	<u>14,643</u>	<u>415,196</u>	<u>408,890</u>	<u>6,306</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Arts and Advanced Science</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	\$ (200)	\$ 4,800	\$ 900	\$ 3,900
Total	5,000	(200)	4,800	900	3,900
Unallocated Employee Benefits					
Group Insurance					
Social Security	25,493	6,804	32,297	28,570	3,727
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	841,671	141,228	982,899	981,587	1,312
Total	867,164	148,032	1,015,196	1,010,157	5,039
Total Undistributed Expenditures					
	1,607,637	181,040	1,788,677	1,770,727	17,950
Total School Based Budget Current Expense					
	4,853,772	165,605	5,019,377	4,951,915	67,462
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	20,000	(1,193)	18,807	18,807	-
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	20,000	(1,193)	18,807	18,807	-
SPECIAL SCHOOLS					
Summer School - Instruction		1,404	1,404	1,404	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	1,404	1,404	1,404	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield Academy for Arts and Advanced Science	\$ 4,873,772	\$ 165,816	\$ 5,039,588	\$ 4,972,126	\$ 67,462

**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, 2019**

	<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>
<b>REVENUES</b>							
Intergovernmental							
State		\$ 51,730	\$ 1,093,296	\$ 21,351,551	\$ 84,692	-	\$ 22,581,269
Federal	\$ 4,563,123	3,055,571	-	-	-	-	7,618,694
Local Sources	-	-	-	-	8,979	\$ 121,751	130,730
<b>Total Revenues</b>	<u>4,563,123</u>	<u>3,107,301</u>	<u>1,093,296</u>	<u>21,351,551</u>	<u>93,671</u>	<u>121,751</u>	<u>30,330,693</u>
<b>EXPENDITURES</b>							
Instruction							
Salaries of Teachers	890,297	227,526	24,267	-	-	-	1,142,090
Other Salaries for Instruction	-	-	94,611	20,951	-	-	115,562
Other Salaries	-	-	-	-	-	-	-
Purchased Professional/Educational Services	45,366	13,600	-	-	-	-	58,966
Purchased Prof. & Technical Services	-	5,625	-	-	-	-	5,625
Tuition	-	1,954,478	-	-	-	-	1,954,478
Other Purchased Services	30,000	401	-	-	-	-	30,401
General Supplies	602,029	181,374	-	-	-	-	783,403
Textbooks	-	-	-	-	15,834	-	15,834
Other Objects	13,431	11,357	-	-	-	-	24,788
<b>Total Instruction</b>	<u>1,581,123</u>	<u>2,394,361</u>	<u>118,878</u>	<u>20,951</u>	<u>15,834</u>	<u>-</u>	<u>4,131,147</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, 2019**

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	<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>
<b>EXPENDITURES (Continued)</b>							
Support Services							
Salaries of Teachers	\$ 841,294	\$ 10,169	-	-	-	-	\$ 851,463
Salaries of Supervisors of Instruction	-	-	-	\$ 151,428	-	-	151,428
Salaries of Principals/Assistant Principals/Directors	-	-	-	146,964	-	-	146,964
Salaries of Other Professional Staff	58,972	363,158	\$ 710,019	879,495	-	-	2,011,644
Salaries of Secretarial and Clerical Asst.	33,225	-	30,000	238,589	-	-	301,814
Other Salaries	-	57,613	173,531	113,550	-	-	344,694
Salaries of Community Parent Involvement Spec.	-	-	-	93,100	-	-	93,100
Salaries of Master Teachers	-	-	-	475,603	-	-	475,603
Personal Services-Employee Benefits	260,137	160,296	6,330	594,536	-	-	1,021,299
Purchased Professional/Educational Services	272,001	45,100	2,944	16,904,616	-	\$ 94,800	17,319,461
Purchased Professional/Educational Services-Head Start	-	-	-	2,005,562	-	-	2,005,562
Other Purchased Professional/Educational Services	-	-	-	163,445	-	-	163,445
Purchased Professional/Technical Services	-	-	-	-	\$ 25,668	-	25,668
Other Purchased Professional Services	-	-	-	24,204	-	-	24,204
Rentals	-	-	-	60,688	-	-	60,688
Travel	11,629	3,011	981	1,675	-	-	17,296
Other Purchased Services	69,622	27,463	7,293	1,080	43,190	-	148,648
Supplies and Materials	211,138	32,295	37,899	189,003	8,979	23,751	503,065
Other Objects	532	1,045	5,421	4,275	-	3,200	14,473
<b>Total Support Services</b>	<u>1,758,550</u>	<u>700,150</u>	<u>974,418</u>	<u>22,047,813</u>	<u>77,837</u>	<u>121,751</u>	<u>25,680,519</u>
Facilities Acquisition and Construction							
Instructional Equipment	42,117	12,790	-	-	-	-	54,907
Noninstructional Equipment	-	-	-	-	-	-	-
<b>Total Facilities Acq. &amp; Construction</b>	<u>42,117</u>	<u>12,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,907</u>



PLAINFIELD BOARD OF EDUCATION  
 SPECIAL REVENUE FUND  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXPENDITURES (Continued)	<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>
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 3,381,790	\$ 3,107,301	\$ 1,093,296	\$ 22,068,764	\$ 93,671	\$ 121,751	\$ 29,866,573
Other Financing Sources (Uses)							
Transfers from Other Funds				717,213			717,213
Contribution to School-Based Budgets	(1,181,333)	-	-	-	-	-	(1,181,333)
Total Outflows	4,563,123	3,107,301	1,093,296	21,351,551	93,671	121,751	30,330,693
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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PLAINFIELD BOARD OF EDUCATION  
 SPECIAL REVENUE FUND  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Elementary and Secondary Education Act (ESEA)

	<u>Title I</u>	<u>Title I SLA</u>	<u>Title IIA</u>	<u>Title III</u>	<u>Title III Immigrant</u>	<u>Title IV</u>	<u>Total</u>
<b>REVENUES</b>							
Intergovernmental							
State							
Federal	\$ 2,810,191	\$ 379,757	\$ 471,865	\$ 686,327	\$ 83,671	\$ 131,312	\$ 4,563,123
Local	-	-	-	-	-	-	-
Total Revenues	<u>\$ 2,810,191</u>	<u>\$ 379,757</u>	<u>\$ 471,865</u>	<u>\$ 686,327</u>	<u>\$ 83,671</u>	<u>\$ 131,312</u>	<u>\$ 4,563,123</u>
<b>EXPENDITURES</b>							
Instruction							
Salaries of Teachers	\$ 795,095			\$ 94,698	\$ 504		\$ 890,297
Other Salaries							-
Purchased Professional-Ed Services	1,559					\$ 43,807	45,366
Other Purchased Services				30,000			30,000
General Supplies	369,292	\$ 175,758		47,681	5,775	3,523	602,029
Other Objects	<u>6,176</u>	<u>7,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,431</u>
Total Instruction	<u>1,172,122</u>	<u>183,013</u>	<u>-</u>	<u>172,379</u>	<u>6,279</u>	<u>47,330</u>	<u>1,581,123</u>
Support Services							
Salaries of Teachers	290,675	70,635	\$ 58,008	356,914		65,062	841,294
Salaries of Other Professional Staff					58,972		58,972
Salaries of Secretaries & Clerical Asst.	33,225						33,225
Other Salaries							-
Personal Services-Employee Benefits	103,289	19,948	2,533	111,070	18,320	4,977	260,137
Purchased Professional-Educational Services		10,240	247,818			13,943	272,001
Travel			11,629				11,629
Other Purchased Services	422	2,426	47,885	18,889			69,622
Supplies and Materials	29,069	51,378	103,516	27,075	100		211,138
Other Objects	<u>56</u>	<u>-</u>	<u>476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>532</u>
Total Support Services	<u>456,736</u>	<u>154,627</u>	<u>471,865</u>	<u>513,948</u>	<u>77,392</u>	<u>83,982</u>	<u>1,758,550</u>
Facilities Acquisition and Construction							
Instructional Equipment		42,117					42,117
Noninstructional Equipment							
Total Facilities Acq. & Construction	<u>-</u>	<u>42,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,117</u>
Total Expenditures	<u>1,628,858</u>	<u>379,757</u>	<u>471,865</u>	<u>686,327</u>	<u>83,671</u>	<u>131,312</u>	<u>3,381,790</u>
Other Financing Sources (Uses)							
Contribution to School-Based Budgets	<u>(1,181,333)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,181,333)</u>
Total Outflows	<u>2,810,191</u>	<u>379,757</u>	<u>471,865</u>	<u>686,327</u>	<u>83,671</u>	<u>131,312</u>	<u>4,563,123</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, 2019

	<u>IDEA Basic</u>	<u>IDEA Pre-School</u>	<u>21st Century IDEA Supplement Grant</u>	<u>21st Century Community</u>	<u>Advanced Computer Science</u>	<u>Perkins Grant</u>	<u>Total</u>
<b>REVENUES</b>							
Intergovernmental							
State					\$ 51,730		\$ 51,730
Federal	\$ 2,327,715	\$ 51,264	\$ 41,346	\$ 582,449		\$ 52,797	3,055,571
Local	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 2,327,715</u>	<u>\$ 51,264</u>	<u>\$ 41,346</u>	<u>\$ 582,449</u>	<u>\$ 51,730</u>	<u>\$ 52,797</u>	<u>\$ 3,107,301</u>
<b>EXPENDITURES</b>							
Instruction							
Salaries of Teachers			\$ 32,389	\$ 193,814		\$ 1,323	\$ 227,526
Other Salaries for Instruction							-
Other Salaries							-
Purchased Professional-Ed Services				13,600			13,600
Purchased Prof. & Technical Services			5,625				5,625
Tuition	\$ 1,907,977	\$ 46,501					1,954,478
Other Purchased Services				401			401
General Supplies	61,766	4,763		28,740	\$ 48,509	37,596	181,374
Other Objects	1,551	-	-	9,806	-	-	11,357
<b>Total Instruction</b>	<u>1,971,294</u>	<u>51,264</u>	<u>38,014</u>	<u>246,361</u>	<u>48,509</u>	<u>38,919</u>	<u>2,394,361</u>
Support Services							
Salaries of Teachers				9,573	400	196	10,169
Salaries of Other Professional Staff	248,622			114,536			363,158
Salaries of Secretarial and Clerical Asst.							-
Other Salaries				57,613			57,613
Personal Services-Employee Benefits	77,073		2,321	80,755	31	116	160,296
Purchased Professional-Educational Services	14,000			29,800	1,000	300	45,100
Travel				2,721	290		3,011
Other Purchased Services	4,311			21,652	1,500		27,463
Supplies and Materials	11,745		1,011	19,063		476	32,295
Other Objects	670	-	-	375	-	-	1,045
<b>Total Support Services</b>	<u>356,421</u>	<u>-</u>	<u>3,332</u>	<u>336,088</u>	<u>3,221</u>	<u>1,088</u>	<u>700,150</u>
Facilities Acquisition and Construction							
Instructional Equipment						12,790	12,790
Noninstructional Equipment	-	-	-	-	-	-	-
<b>Total Facilities Acq. &amp; Construction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,790</u>	<u>12,790</u>
Contribution to School-Based Budgets	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 2,327,715</u>	<u>\$ 51,264</u>	<u>\$ 41,346</u>	<u>\$ 582,449</u>	<u>\$ 51,730</u>	<u>\$ 52,797</u>	<u>\$ 3,107,301</u>

**PLAINFIELD BOARD OF EDUCATION  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>SBYS- Family Friendly Emerson</u>	<u>SBYS- PSNJ-II</u>	<u>SBYS</u>	<u>SBYS- Family Success</u>	<u>SBYS- Maxson Middle</u>	<u>SBYS- Hubbard Middle</u>	<u>SBYS- APPI</u>	<u>SBYS- PLP</u>	<u>Total</u>
<b>REVENUES</b>									
Intergovernmental									
State	\$ 42,095	\$ 21,122	\$ 308,357	\$ 199,528	\$ 178,244	\$ 176,193	\$ 62,506	\$ 105,251	\$ 1,093,296
Federal									
Local	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 42,095</b>	<b>\$ 21,122</b>	<b>\$ 308,357</b>	<b>\$ 199,528</b>	<b>\$ 178,244</b>	<b>\$ 176,193</b>	<b>\$ 62,506</b>	<b>\$ 105,251</b>	<b>\$ 1,093,296</b>
<b>EXPENDITURES</b>									
Instruction									
Salaries of Teachers	\$ 24,267								\$ 24,267
Other Salaries for Instruction								\$ 94,611	94,611
Other Objects	-	-	-	-	-	-	-	-	-
<b>Total Instruction</b>	<b>24,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,611</b>	<b>118,878</b>
Support Services									
Salaries of Other Professional Staff	8,037		\$ 296,804		\$ 171,246	\$ 173,932	\$ 60,000		710,019
Salaries of Secretarial and Clerical Assistants				30,000					30,000
Other Salaries		\$ 14,792		158,739					173,531
Personal Services-Employee Benefits		6,330							6,330
Purchased Professional Educational Services	2,944								2,944
Travel			605		376				981
Other Purchased Services	3,000		458	2,521	725	208	295	86	7,293
Supplies and Materials	3,847		9,997	7,868	5,397	2,053	597	8,140	37,899
Other Objects	-	-	493	400	500		1,614	2,414	5,421
<b>Total Support Services</b>	<b>17,828</b>	<b>21,122</b>	<b>308,357</b>	<b>199,528</b>	<b>178,244</b>	<b>176,193</b>	<b>62,506</b>	<b>10,640</b>	<b>974,418</b>
Facilities Acq. and Construction									
Instructional Equipment									-
Non-instructional Equipment	-	-	-	-	-	-	-	-	-
<b>Total Facilities Acquisition &amp; Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contribution to School-Based Budgets									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 42,095</b>	<b>\$ 21,122</b>	<b>\$ 308,357</b>	<b>\$ 199,528</b>	<b>\$ 178,244</b>	<b>\$ 176,193</b>	<b>\$ 62,506</b>	<b>\$ 105,251</b>	<b>\$ 1,093,296</b>

PLAINFIELD BOARD OF EDUCATION  
 SPECIAL REVENUE FUND  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Preschool Education	SBYS- Family Friendly Jefferson	Handicapped Services			Auxiliary Services		Total
			Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education	Transportation	
<b>REVENUES</b>								
Intergovernmental								
State	\$ 21,176,776	\$ 40,812	\$ 18,560	\$ 8,750	\$ 16,812	\$ 84,948	\$ 4,893	\$ 21,351,551
Federal	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>21,176,776</b>	<b>40,812</b>	<b>18,560</b>	<b>8,750</b>	<b>16,812</b>	<b>84,948</b>	<b>4,893</b>	<b>21,351,551</b>
<b>EXPENDITURES</b>								
Instruction								
Salaries of Teachers								\$ -
Other Salaries for Instruction		20,951						20,951
Purchased Professional- Educational Services								-
Other Purchased Services								-
General Supplies								-
Other Objects	-	-	-	-	-	-	-	-
<b>Total Instruction</b>	<b>-</b>	<b>20,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,951</b>
Support Services								
Salaries of Supervisors of Instruction	151,428							151,428
Salaries of Principals/Assistant Principals/Directors	146,964							146,964
Salaries of Other Professional Staff	863,986	15,509						879,495
Salaries of Secretarial and Clerical Asst.	238,589							238,589
Other Salaries	113,550							113,550
Salaries of Community Parent Involvement Spec.	93,100							93,100
Salaries of Master Teachers	475,603							475,603
Personal Services - Employee Benefits	594,536							594,536
Purchased Prof/Educ Services Contracted Pre-K	16,904,616							16,904,616
Purchased Prof/Educ Services - Head Start	2,005,562							2,005,562
Other Purchased Professional/Educational Services	29,412	70	\$ 18,560	\$ 8,750	\$ 16,812	\$ 84,948	\$ 4,893	163,445
Purchased Professional and Technical Services								-
Other Purchased Professional Services	24,204							24,204
Rentals	60,688							60,688
Travel	1,675							1,675
Other Purchased Services		1,080						1,080
Supplies and Materials	185,801	3,202						189,003
Other Objects	4,275	-	-	-	-	-	-	4,275
<b>Total Support Services</b>	<b>21,893,989</b>	<b>19,861</b>	<b>18,560</b>	<b>8,750</b>	<b>16,812</b>	<b>84,948</b>	<b>4,893</b>	<b>22,047,813</b>
<b>Total Expenditures</b>	<b>21,893,989</b>	<b>40,812</b>	<b>18,560</b>	<b>8,750</b>	<b>16,812</b>	<b>84,948</b>	<b>4,893</b>	<b>22,068,764</b>
Other Financing Sources (Uses)								
Transfer from General Fund	717,213							717,213
Contribution to School-Based Budgets	-							-
<b>Total Outflows</b>	<b>21,176,776</b>	<b>40,812</b>	<b>18,560</b>	<b>8,750</b>	<b>16,812</b>	<b>84,948</b>	<b>4,893</b>	<b>21,351,551</b>
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, 2019

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Non-Public Security	Chapter 192/193 Home Instruction	Science and Music Grant	21st Century Planned Parenthood	Maxson/Hubbard Donation	Total
<b>REVENUES</b>									
Intergovernmental									
State	\$ 15,559	\$ 15,834	\$ 10,109	\$ 43,190	\$ -				\$ 84,692
Federal									-
Local	-	-	-	-	-	\$ 5,000	\$ 3,506	\$ 473	8,979
Total Revenues	\$ 15,559	\$ 15,834	\$ 10,109	\$ 43,190	\$ -	\$ 5,000	\$ 3,506	\$ 473	\$ 93,671
<b>EXPENDITURES</b>									
Instruction									
Textbooks		\$ 15,834							\$ 15,834
Other Objects									-
Total Instruction		15,834							15,834
Support Services									
Purchased Professional- Educational Services									-
Other Purchased Professional/Educational Services									-
Purchased Professional/Technical Services	\$ 15,559		\$ 10,109						25,668
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services				\$ 43,190					43,190
Supplies and Materials						\$ 5,000	\$ 3,506	\$ 473	8,979
Other Objects									-
Total Support Services	15,559		10,109	43,190		5,000	3,506	473	77,837
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment									-
Total Facilities Acquisition & Construction									-
Contribution to School-Based Budgets									-
Total Expenditures	\$ 15,559	\$ 15,834	\$ 10,109	\$ 43,190	\$ -	\$ 5,000	\$ 3,506	\$ 473	\$ 93,671

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PLAINFIELD BOARD OF EDUCATION  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Flex Funds</u>	<u>Goor Foundation</u>	<u>Black History Grant</u>	<u>Solar Panel Project</u>	<u>Tennis Donation Hubstine</u>	<u>Maxson Landscaping</u>	<u>Athletic Sponsorship</u>	<u>PAAS Theater Grant</u>	<u>Total</u>
<b>REVENUES</b>									
Intergovernmental									
State								\$	-
Federal									-
Local	\$ 7,124	\$ 1,100	\$ 1,200	\$ 94,000	\$ 4,304	\$ 3,000	\$ 9,568	\$ 1,455	121,751
Total Revenues	7,124	1,100	1,200	94,000	4,304	3,000	9,568	1,455	121,751
<b>EXPENDITURES</b>									
Instruction									
Salaries of Teachers								\$	-
Other Salaries for Instruction									-
Other Salaries									-
Purchased Professional/Educational Services									-
Purchased Professional & Technical Services									-
Tuition									-
Other Purchased Services									-
General Supplies									-
Textbooks									-
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	-	-	-	-	-	-	-	-
Support Services									
Salaries of Teachers									-
Salaries of Supervisors of Instruction									-
Salaries of Principals/Assistant Principals/Directors									-
Salaries of Other Professional Staff									-
Salaries of Secretarial and Clerical Assistants									-
Other Salaries for Instruction									-
Other Salaries									-
Salaries of Community									-
Salaries of Master Teachers									-
Personal Services-Employee Benefits									-
Purchased Professional- Educational Services		\$ 800		\$ 94,000					94,800
Other Purchased Professional/Educational Services									-
Purchased Professional/Technical Services									-
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services									-
Supplies and Materials	\$ 7,124	300			\$ 2,304	\$ 3,000	\$ 9,568	\$ 1,455	23,751
Other Objects	-	-	\$ 1,200	-	2,000	-	-	-	3,200
Total Support Services	7,124	1,100	1,200	94,000	4,304	3,000	9,568	1,455	121,751
Facilities Acq. and Construction									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 7,124	\$ 1,100	\$ 1,200	\$ 94,000	\$ 4,304	\$ 3,000	\$ 9,568	\$ 1,455	\$ 121,751

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**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, 2019**

EXPENDITURES	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>Instruction</b>					
Salaries of Teachers	\$ 78,661	\$ (78,661)	\$ -	\$ -	\$ -
Other Salaries for Instruction	32,265	(32,265)	-	-	-
General Supplies	1,500	(1,500)	-	-	-
Other Objects	1,000	(1,000)	-	-	-
<b>Total Instruction</b>	<u>113,426</u>	<u>(113,426)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Services</b>					
Salaries of Supervisors of Instruction	-	151,428	151,428	151,428	-
Salaries of Program Directors	300,670	(151,428)	149,242	146,964	2,278
Salaries of Other Professional Staff	851,390	21,279	872,669	863,986	8,683
Salaries of Secr. and Clerical Assistants	267,988	(21,279)	246,709	238,589	8,120
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec.	93,100	-	93,100	93,100	-
Salaries of Master Teachers	481,060	9,555	490,615	475,603	15,012
Personal Services - Employee Benefits	692,813	-	692,813	594,536	98,277
Purchased Prof Ed Services - Contracted Pre-K	16,560,193	477,503	17,037,696	16,904,616	133,080
Purchased Prof Ed Services - Head Start	1,879,672	125,375	2,005,047	2,005,562	(515)
Other Purchased Professional - Educational Svs	40,000	-	40,000	29,412	10,588
Other Purchased Professional Services	30,000	-	30,000	24,204	5,796
Cleaning, Repair & Maintenance Services	15,000	(10,000)	5,000	-	5,000
Rentals	75,000	-	75,000	60,688	14,312
Travel	12,000	-	12,000	1,675	10,325
Supplies and Materials	186,300	25,000	211,300	185,801	25,499
Other Objects	-	5,000	5,000	4,275	725
<b>Total Support Services</b>	<u>21,598,736</u>	<u>632,433</u>	<u>22,231,169</u>	<u>21,893,989</u>	<u>337,180</u>
<b>Facilities Acq. and Construction</b>					
Instructional Equipment	-	-	-	-	-
<b>Total Facilities Acq. And Construction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfer to General Fund</b>					
Contribution to School-Based Budgets	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 21,712,162</u>	<u>\$ 519,007</u>	<u>\$ 22,231,169</u>	<u>\$ 21,893,989</u>	<u>\$ 337,180</u>

**Calculation of Budget Carryover**

Total revised 2018-2019 Preschool Education Aid Allocation	\$ 20,372,108
Add: Actual PEA Carryover (June 30, 2018)	1,969,785
Add: Budgeted Transfer from General Fund 2018-2019	717,213
Total Preschool Education Aid Funds Available for 2018-2019 Budget	23,059,106
Less: 2018-2019 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>22,231,169</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2019	827,937
Add: June 30, 2019 Unexpended Preschool Education Aid	337,180
2018-2019 Actual Carryover - Preschool Education Aid	<u>\$ 1,165,117</u>
2018-2019 Preschool Education Aid Carryover Budgeted for Preschool Programs 2019-2020	<u>\$ 1,969,785</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, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
Instruction					
Salaries of Teachers	\$ 78,661	\$ (78,661)			
Other Salaries for Instruction	32,265	(32,265)			
General Supplies	1,500	(1,500)			
Other Objects	1,000	(1,000)	-	-	-
<b>Total Instruction</b>	<b>113,426</b>	<b>(113,426)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Support Services					
Salaries of Supervisors of Instruction		151,428	\$ 151,428	\$ 151,428	
Salaries of Program Directors	300,670	(151,428)	149,242	146,964	\$ 2,278
Salaries of Other Professional Staff	851,390	21,279	872,669	863,986	8,683
Salaries of Secr. and Clerical Assistants	267,988	(21,279)	246,709	238,589	8,120
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec	93,100	-	93,100	93,100	-
Salaries of Master Teachers	481,060	9,555	490,615	475,603	15,012
Personal Services - Employee Benefits	692,813	-	692,813	594,536	98,277
Purchased Prof Ed Services - Contracted Pre-K	16,560,193	477,503	17,037,696	16,904,616	133,080
Purchased Prof Ed Services - Head Start	1,879,672	125,375	2,005,047	2,005,562	(515)
Other Purchased Professional - Educational Svs	40,000	-	40,000	29,412	10,588
Other Purchased Professional Services	30,000	-	30,000	24,204	5,796
Cleaning, Repair & Maintenance Services	15,000	(10,000)	5,000	-	5,000
Rentals	75,000	-	75,000	60,688	14,312
Travel	12,000	-	12,000	1,675	10,325
Supplies and Materials	186,300	25,000	211,300	185,801	25,499
Other Objects	-	5,000	5,000	4,275	725
<b>Total Support Services</b>	<b>21,598,736</b>	<b>632,433</b>	<b>22,231,169</b>	<b>21,893,989</b>	<b>337,180</b>
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
<b>Total Facilities Acq. And Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contribution to School-Based Budgets	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 21,712,162</b>	<b>\$ 519,007</b>	<b>\$ 22,231,169</b>	<b>\$ 21,893,989</b>	<b>\$ 337,180</b>

**CAPITAL PROJECTS FUND**

**PLAINFIELD BOARD OF EDUCATION  
 CAPITAL PROJECTS FUND  
 SUMMARY SCHEDULE OF PROJECT EXPENDITURES  
 INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Project</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2019</u>
		<u>Prior Year</u>	<u>Current Year</u>	
On-Behalf Payments				
Economic Development Authority/State Construction Corp	\$ 91,880,376	\$ 90,005,478	\$ 1,874,898	\$ -
	<u>\$ 91,880,376</u>	<u>\$ 90,005,478</u>	<u>\$ 1,874,898</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, 2019**

<b>Revenues</b>	
State Sources - On-Behalf SDA Contributions	<u>\$ 1,874,898</u>
Total Revenues	<u>1,874,898</u>
<b>Expenditures</b>	
On -Behalf SDA Construction Services	<u>1,874,898</u>
Total Expenditures	<u>1,874,898</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>

**PROPRIETARY FUNDS**

**NOT APPLICABLE**

**FIDUCIARY FUNDS**

**PLAINFIELD BOARD OF EDUCATION  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES  
AS OF JUNE 30, 2019**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>			
Cash	\$ 110,078	\$ 4,923,607	\$ 5,033,685
Total Assets	<u>\$ 110,078</u>	<u>\$ 4,923,607</u>	<u>\$ 5,033,685</u>
<b>LIABILITIES</b>			
Accrued Salaries and Wages		\$ 3,668,304	\$ 3,668,304
Payroll Deductions and Withholdings		1,255,303	1,255,303
Due to Student Groups	<u>110,078</u>	<u>-</u>	<u>110,078</u>
Total Liabilities	<u>\$ 110,078</u>	<u>\$ 4,923,607</u>	<u>\$ 5,033,685</u>

**FIDUCIARY NET POSITION  
COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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, 2019**

<u>School</u>	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2019</u>
<b>ELEMENTARY SCHOOLS</b>				
Barlow School	\$ 1,010	\$ 28,919	\$ 21,379	\$ 8,550
Barack Obama Academy for Academic and Civic Development	347	870		1,217
Cedarbrook	3,309	12,290	11,674	3,925
Clinton School	472	15,147	11,917	3,702
Cook School	932	26,199	22,881	4,250
Emerson School	1,104	22,617	21,380	2,341
Evergreen School	8,015	28,739	24,199	12,555
Hubbard School	7,617	15,241	17,117	5,741
Jefferson School	2,891	16,307	17,316	1,882
Maxson School	(701)	31,293	25,517	5,075
Stillman School	3,239	9,450	7,991	4,698
Washington School	1,143	4,704	5,417	430
Woodland School	2,940		2,940	-
<b>HIGH SCHOOL</b>				
High School Account	447	129,898	102,058	28,287
Plainfield Academy for Arts and Advanced Sciences	19,963	74,220	76,565	17,618
Athletic Account	14,635	61,149	65,977	9,807
	<u>\$ 67,363</u>	<u>\$ 477,043</u>	<u>\$ 434,328</u>	<u>\$ 110,078</u>



PLAINFIELD BOARD OF EDUCATION  
 FIDUCIARY FUNDS  
 PAYROLL AGENCY FUND  
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Balance,</u> <u>July 1,</u> <u>2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>June 30,</u> <u>2019</u>
<b>ASSETS</b>				
Cash	\$ 4,797,851	\$ 104,673,197	\$ 104,547,441	\$ 4,923,607
Total Assets	<u>\$ 4,797,851</u>	<u>\$ 104,673,197</u>	<u>\$ 104,547,441</u>	<u>\$ 4,923,607</u>
<b>LIABILITIES</b>				
Payroll Deductions and Withholdings	\$ 972,239	\$ 48,613,662	\$ 48,330,598	\$ 1,255,303
Accrued Salaries and Wages	3,667,079	56,059,535	56,058,310	3,668,304
Due to Other Funds	<u>158,533</u>	<u>-</u>	<u>158,533</u>	<u>-</u>
Total Liabilities	<u>\$ 4,797,851</u>	<u>\$ 104,673,197</u>	<u>\$ 104,547,441</u>	<u>\$ 4,923,607</u>

**LONG-TERM DEBT**

**PLAINFIELD BOARD OF EDUCATION  
LONG-TERM DEBT  
SCHEDULE OF SERIAL BONDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities Date</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2018</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance, June 30, 2019</u>
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2019	\$ 1,675,000	5.000 %	\$ 17,550,000		\$ 15,875,000	\$ 1,675,000
Refunding School Bonds - Series 2019	6/4/2019	13,075,000	8/1/2019	60,000	5.000 %				
			8/1/2020	1,595,000	5.000 %				
			8/1/2021	1,675,000	5.000 %				
			8/1/2022	1,760,000	5.000 %				
			8/1/2023	1,850,000	5.000 %				
			8/1/2024	1,945,000	5.000 %				
			8/1/2025	2,040,000	5.000 %				
			8/1/2026	2,150,000	5.000 %				
						-	\$ 13,075,000	-	13,075,000
						<u>\$ 17,550,000</u>	<u>\$ 13,075,000</u>	<u>\$ 15,875,000</u>	<u>\$ 14,750,000</u>
							Paid by Budget	\$ 1,595,000	
							Refunded	<u>14,280,000</u>	
								<u>\$ 15,875,000</u>	

**PLAINFIELD BOARD OF EDUCATION  
LONG TERM DEBT  
SCHEDULE OF OBLIGATIONS UNDER LEASE-PURCHASE AGREEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Issue</u>	<u>Amount of Original Issue</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2018</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance, June 30, 2019</u>
Apple iPads and Related Supplies	\$ 2,704,314	0.00%		\$ 2,704,314	\$ 372,909	\$ 2,331,405
Apple iPads and Related Supplies	1,657,380	0.00%		1,657,380	125,000	1,532,380
Apple iPads and Related Supplies	441,405	0.00%	-	441,405	-	441,405
			<u>\$ -</u>	<u>\$ 4,803,099</u>	<u>\$ 497,909</u>	<u>\$ 4,305,190</u>

**PLAINFIELD BOARD OF EDUCATION  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>REVENUES</b>					
Local Sources					
Property Taxes	\$ 1,230,558		\$ 1,230,558	\$ 1,230,558	
State Sources					
Debt Service Aid Type II	<u>1,173,524</u>	-	<u>1,173,524</u>	<u>1,173,524</u>	-
Total Revenues	<u>2,404,082</u>	-	<u>2,404,082</u>	<u>2,404,082</u>	-
<b>EXPENDITURES:</b>					
Regular Debt Service:					
Interest	809,082		809,082	809,081	\$ 1
Redemption of Principal	1,595,000		1,595,000	1,595,000	-
Cost of Issuance	-	-	-	218,570	(218,570)
Total Expenditures	<u>2,404,082</u>	-	<u>2,404,082</u>	<u>2,622,651</u>	<u>(218,569)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(218,569)	(218,569)
Other Financing Sources (Uses)					
Refunding Bond Proceeds				13,075,000	13,075,000
Original Issue Premium				1,716,945	1,716,945
Payment to Refunding Escrow Agent	-	-	-	(14,573,375)	(14,573,375)
Total Other Financing Sources (Uses)	-	-	-	<u>218,570</u>	<u>218,570</u>
Net Change in Fund Balance	-	-	-	1	1
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Available for Debt Service Expenditures				<u>\$ 1</u>	
Total Fund Balance - Restricted Debt Service				<u>\$ 1</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)*

	2010	2011 (Restated)	2012	2013	Fiscal Year Ending June 30, 2014 (Restated)      2015		2016	2017	2018	2019
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 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	\$ 69,784,863
Restricted	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	2,887,769
Unrestricted	<u>(13,162,379)</u>	<u>(11,653,595)</u>	<u>(9,074,824)</u>	<u>(8,353,189)</u>	<u>(50,720,471)</u>	<u>(48,533,835)</u>	<u>(54,426,904)</u>	<u>(60,165,739)</u>	<u>(62,457,064)</u>	<u>(69,020,825)</u>
<b>Total Governmental Activities Net Position</b>	<u>\$ 37,782,642</u>	<u>\$ 37,837,974</u>	<u>\$ 50,415,624</u>	<u>\$ 59,977,149</u>	<u>\$ 21,048,009</u>	<u>\$ 24,282,530</u>	<u>\$ 20,667,002</u>	<u>\$ 13,825,969</u>	<u>\$ 10,739,164</u>	<u>\$ 3,651,807</u>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	\$ 13,383	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773	\$ 376,472	\$ 353,838	\$ 586,532	\$ 1,934,466
Unrestricted	<u>339,128</u>	<u>429,397</u>	<u>369,759</u>	<u>726,867</u>	<u>592,614</u>	<u>694,183</u>	<u>1,224,877</u>	<u>1,782,090</u>	<u>1,323,900</u>	<u>332,749</u>
<b>Total Business-Type Activities Net Position</b>	<u>\$ 352,511</u>	<u>\$ 703,743</u>	<u>\$ 756,477</u>	<u>\$ 1,060,896</u>	<u>\$ 910,683</u>	<u>\$ 1,061,956</u>	<u>\$ 1,601,349</u>	<u>\$ 2,135,928</u>	<u>\$ 1,910,432</u>	<u>\$ 2,267,215</u>
<b>District-Wide</b>										
Net Investment in Capital Assets	\$ 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	\$ 71,719,329
Restricted	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	2,887,769
Unrestricted	<u>(12,823,251)</u>	<u>(11,224,198)</u>	<u>(8,705,065)</u>	<u>(7,626,322)</u>	<u>(50,127,857)</u>	<u>(47,839,652)</u>	<u>(53,202,027)</u>	<u>(58,383,649)</u>	<u>(61,133,164)</u>	<u>(68,688,076)</u>
<b>Total District Net Position</b>	<u>\$ 38,135,153</u>	<u>\$ 38,541,717</u>	<u>\$ 51,172,101</u>	<u>\$ 61,038,045</u>	<u>\$ 21,958,692</u>	<u>\$ 25,344,486</u>	<u>\$ 22,268,351</u>	<u>\$ 15,961,897</u>	<u>\$ 12,649,596</u>	<u>\$ 5,919,022</u>

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)

	2010	2011	2012	2013	Fiscal Year Ending June 30,		2016	2017	2018	2019
					2014	2015				
<b>Expenses</b>										
<b>Governmental Activities</b>										
<b>Instruction</b>										
Regular	\$ 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	\$ 92,266,501
Special Education	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	28,744,167
Other Instruction	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	21,488,323
School Sponsored Activities And Athletics	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	1,554,043
<b>Support Services:</b>										
Student & Instruction Related Services	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	43,992,657
School Administration Services	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	8,828,757
General Administration Services	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	2,619,776
Business/Central Services	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	6,079,981
Plant Operations And Maintenance	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	22,343,294
Pupil Transportation	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	6,635,354
Interest On Long-Term Debt	1,092,465	1,115,356	1,182,567	1,122,760	1,225,945	994,621	959,173	898,631	824,192	791,561
<b>Total Governmental Activities Expenses</b>	<b>155,674,235</b>	<b>156,007,594</b>	<b>168,437,259</b>	<b>175,124,883</b>	<b>183,127,236</b>	<b>197,172,845</b>	<b>212,438,781</b>	<b>226,637,845</b>	<b>231,290,962</b>	<b>235,344,414</b>
<b>Business-Type Activities</b>										
Food Service	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	4,789,286
<b>Total Business-Type Activities Expense</b>	<b>3,257,255</b>	<b>3,568,862</b>	<b>3,999,694</b>	<b>3,899,522</b>	<b>4,495,306</b>	<b>4,616,279</b>	<b>5,119,892</b>	<b>4,940,460</b>	<b>4,470,996</b>	<b>4,789,286</b>
<b>Total District Expenses</b>	<b>\$ 158,931,490</b>	<b>\$ 159,576,456</b>	<b>\$ 172,436,953</b>	<b>\$ 179,024,405</b>	<b>\$ 187,622,542</b>	<b>\$ 201,789,124</b>	<b>\$ 217,558,673</b>	<b>\$ 231,578,305</b>	<b>\$ 235,761,958</b>	<b>\$ 240,133,700</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Charges For Services	\$ 304,443	\$ 416,825	\$ 249,530	\$ 385,724	\$ 311,057	\$ 309,229	\$ 253,730	\$ 197,379	\$ 275,122	\$ 59,620
Operating Grants And Contributions	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	81,393,410
Capital Grants And Contributions	1,330,858	979,257	4,071	152,133	117,781	62,765	1,809,168	348,978	538,194	1,874,898
<b>Total Governmental Activities Program Revenues</b>	<b>55,410,847</b>	<b>43,602,026</b>	<b>45,125,774</b>	<b>49,102,459</b>	<b>49,733,629</b>	<b>62,576,645</b>	<b>69,844,683</b>	<b>78,985,714</b>	<b>83,493,452</b>	<b>83,327,928</b>



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

	2010	2011	2012	2013	Fiscal Year Ending June 30,		2016	2017	2018	2019
					2014	2015				
<b>Business-Type Activities:</b>										
Charges For Services:										
Food Service	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336	\$ 748,225	\$ 471,720	\$ 435,983	\$ 1,013,246
Operating Grants And Contributions	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	4,121,473
<b>Total Business Type Activities Program Revenues</b>	<b>3,477,754</b>	<b>3,620,453</b>	<b>4,051,707</b>	<b>4,203,574</b>	<b>4,344,608</b>	<b>4,766,978</b>	<b>5,658,789</b>	<b>5,194,788</b>	<b>4,218,447</b>	<b>5,134,719</b>
<b>Total District Program Revenues</b>	<b>\$ 58,888,601</b>	<b>\$ 47,222,479</b>	<b>\$ 49,177,481</b>	<b>\$ 53,306,033</b>	<b>\$ 54,078,237</b>	<b>\$ 67,343,623</b>	<b>\$ 75,503,472</b>	<b>\$ 84,180,502</b>	<b>\$ 87,711,899</b>	<b>\$ 88,462,647</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (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)	\$ (152,016,486)
Business-Type Activities	220,499	51,591	52,013	304,052	(150,698)	150,699	538,897	254,328	(252,549)	345,433
<b>Total District-Wide Net Expense</b>	<b>\$ (100,042,889)</b>	<b>\$ (112,353,977)</b>	<b>\$ (123,259,472)</b>	<b>\$ (125,718,372)</b>	<b>\$ (133,544,305)</b>	<b>\$ (134,445,501)</b>	<b>\$ (142,055,201)</b>	<b>\$ (147,397,803)</b>	<b>\$ (148,050,059)</b>	<b>\$ (151,671,053)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 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	\$ 25,277,000
Taxes Levied For Debt Service	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	1,230,558
Federal/State Aid Not Restricted	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	116,652,713
Federal/State Aid Restricted-Debt Service	1,478,757	1,057,023	1,155,172	1,157,036	1,153,365	1,172,027	678,491	705,309	739,800	778,633
Investment Earnings	32,902	28,844	27,004	22,828	25,163	26,928	16,584	13,254	43,027	51,061
Miscellaneous Income	1,218,088	959,502	1,131,850	1,546,434	900,421	547,330	1,748,810	272,891	1,076,551	939,164
Loss on Disposal of Assets	(6,971)	-	(5,491)	-	-	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>100,901,460</b>	<b>114,948,482</b>	<b>135,889,135</b>	<b>135,583,949</b>	<b>137,733,225</b>	<b>137,830,721</b>	<b>138,978,570</b>	<b>140,811,098</b>	<b>144,710,705</b>	<b>144,929,129</b>
Business-Type Activities:										
Investment Earnings	801	965	721	367	485	574	496	535	2,878	11,350
Miscellaneous Income	-	-	-	-	-	-	-	279,716	24,175	-
<b>Total Business-Type Activities</b>	<b>801</b>	<b>965</b>	<b>721</b>	<b>367</b>	<b>485</b>	<b>574</b>	<b>496</b>	<b>280,251</b>	<b>27,053</b>	<b>11,350</b>
<b>Total District-Wide</b>	<b>\$ 100,902,261</b>	<b>\$ 114,949,447</b>	<b>\$ 135,889,856</b>	<b>\$ 135,584,316</b>	<b>\$ 137,733,710</b>	<b>\$ 137,831,295</b>	<b>\$ 138,979,066</b>	<b>\$ 141,091,349</b>	<b>\$ 144,737,758</b>	<b>\$ 144,940,479</b>
<b>Change in Net Position</b>										
Governmental Activities	\$ 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)	\$ (7,087,357)
Business-Type Activities	221,300	52,556	52,734	304,419	(150,213)	151,273	539,393	534,579	(225,496)	356,783
<b>Total District</b>	<b>\$ 859,372</b>	<b>\$ 2,595,470</b>	<b>\$ 12,630,384</b>	<b>\$ 9,865,944</b>	<b>\$ 4,189,405</b>	<b>\$ 3,385,794</b>	<b>\$ (3,076,135)</b>	<b>\$ (6,306,454)</b>	<b>\$ (3,312,301)</b>	<b>\$ (6,730,574)</b>

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

	2010	2011	2012	2013	Fiscal Year Ending June 30,		2016	2017	2018	2019
					2014	2015				
General Fund										
Reserved	\$ 366,983									
Unreserved	(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	\$ 9,894,422	\$ 3,891,281
Committed		259,000	4,569,124	3,293,683	1,078,256	3,931,040	984,651	738,989	1,265,925	2,897,155
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	3,031,749
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)	(10,915,587)
<b>Total General Fund</b>	<b>\$ (4,983,043)</b>	<b>(3,944,079)</b>	<b>8,539,032</b>	<b>13,251,029</b>	<b>\$ 14,100,355</b>	<b>\$ 16,656,338</b>	<b>\$ 12,303,611</b>	<b>\$ 8,813,210</b>	<b>\$ 4,769,976</b>	<b>\$ (1,095,402)</b>
All Other Governmental Funds										
Reserved	\$ 695,000									
Unreserved	(2,162,873)									
Restricted		\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)		\$ 1	\$ 2	\$ 1		\$ 1
Unassigned	-	-	-	-	\$ (2,028,036)	(216,885)	-	-	-	(872,094)
<b>Total All Other Governmental Funds</b>	<b>\$ (1,467,873)</b>	<b>\$ (1,580,032)</b>	<b>\$ (1,916,861)</b>	<b>\$ (1,988,074)</b>	<b>\$ (2,028,036)</b>	<b>\$ (216,884)</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ (872,093)</b>

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,										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	#	2019
<b>Revenues</b>											
Tax Levy	\$ 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		\$ 26,507,558
Tuition Charges	304,443	416,825	249,530	385,724	311,057	309,229	253,730	197,379	275,122		59,620
Interest Earnings	32,902	28,844	27,004	22,828	25,163	26,928	16,584	13,254	43,027		51,061
Miscellaneous	1,297,105	1,066,810	1,227,816	1,670,559	937,833	571,428	1,776,860	302,753	1,133,772		1,069,894
State Sources	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		177,859,772
Federal Sources	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		8,029,102
<b>Total Revenue</b>	<b>156,319,278</b>	<b>158,550,508</b>	<b>181,020,400</b>	<b>184,686,408</b>	<b>187,466,854</b>	<b>189,059,390</b>	<b>192,905,365</b>	<b>195,049,635</b>	<b>202,664,892</b>		<b>213,577,007</b>
<b>Expenditures</b>											
<b>Instruction</b>											
Regular Instruction	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		83,395,706
Special Education Instruction	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		26,595,921
Other Instruction	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		18,648,842
School Sponsored Activities and Athletics	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		1,358,763
<b>Support Services:</b>											
Student and Inst. Related Services	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		42,668,413
General Administration Services	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		2,327,963
School Administration Services	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		7,672,884
Business/Central Services	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		5,620,241
Plant Operations And Maintenance	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		21,060,194
Pupil Transportation	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		6,327,899
Capital Outlay	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		6,538,761
<b>Debt Service:</b>											
Principal	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		2,092,909
Interest and Other Charges	989,194	1,194,568	1,235,765	1,203,972	1,286,179	1,056,016	1,008,961	956,756	886,832		809,081
Costs of Issuance on Refunding Bonds	-	-	-	-	-	-	-	-	-		218,570
<b>Total Expenditures</b>	<b>157,692,406</b>	<b>157,623,633</b>	<b>168,874,187</b>	<b>180,045,625</b>	<b>186,657,490</b>	<b>184,692,255</b>	<b>197,041,206</b>	<b>198,540,037</b>	<b>206,708,127</b>		<b>225,336,147</b>
<b>Excess (Deficiency) of Revenues</b>											
Over (Under) Expenditures	(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)		(11,759,140)
<b>Other Financing Sources (Uses)</b>											
Transfers In	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		1,898,546
Refunding Bond Proceeds											13,075,000
Premium on Issuance of Refunding Bonds											1,716,945
Payment to Refunded Bond Escrow Agent											(14,573,375)
Lease Purchase Proceeds											4,803,099
Transfers Out	(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)		(1,898,546)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,021,669</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,373,128)</b>	<b>\$ 926,875</b>	<b>\$ 12,146,213</b>	<b>\$ 4,640,783</b>	<b>\$ 809,364</b>	<b>\$ 4,367,135</b>	<b>\$ (4,135,841)</b>	<b>\$ (3,490,402)</b>	<b>\$ (4,043,235)</b>		<b>\$ (6,737,471)</b>
<b>Debt Service as a Percentage of</b>											
Noncapital Expenditures	1.53%	1.52%	1.48%	1.42%	1.74%	1.31%	1.24%	1.23%	1.18%		1.43%

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

<b>Fiscal Year Ended June 30,</b>	<b>Rental Income</b>	<b>Insurance Refunds</b>	<b>Refunds</b>	<b>Tuition</b>	<b>Cancel Prior Year Purchase Orders</b>	<b>Other</b>	<b>Interest</b>	<b>Total</b>
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
2019	76,010		127,314	59,620		495,905	290,996	1,049,845

**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 <sup>a</sup>
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
2019	7,436,000	990,718,156			121,261,100	19,194,300	60,925,100	1,199,534,656	4,978,420	1,204,513,076	2,759,454,005	2.232

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)**

Overlapping Rates				
Calendar Year	Plainfield School District	City of Plainfield	Union County	Total
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
2019	2.232	4.936	1.193	8.361

Source: County Abstract of Ratables

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

Taxpayer	2019		Taxpayer	2010	
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 8,023,620	0.666%	Verizon	\$ 7,518,109	0.597%
Plainfield Madison Park LLC	3,918,600	0.325%	Plainfield Apartments	5,427,800	0.431%
Netherwoods Village, LLC	3,589,600	0.298%	Norwood Estates LLC	4,178,800	0.332%
1400 Woodland Ave Property LLC	2,900,000	0.241%	Formation Properties	3,865,300	0.307%
Norwood Estates LLC	2,606,400	0.216%	Cornell Pingry Arms LLC	3,080,000	0.245%
Michael Manor, LLC	2,400,000	0.199%	Paramount Properties	2,746,100	0.218%
US Bank Trust	1,951,900	0.162%	New Meadow Assoc LLC	2,652,700	0.211%
HP Group Properties	1,921,400	0.160%	DSC of Newark	2,441,200	0.194%
South Second St Plainfield Realty	1,886,700	0.157%	Watchung Gardens	2,400,000	0.191%
LGP Capital Plainfield LLC	1,806,200	0.150%	Plainfield South Ave Center	1,955,000	0.155%
	<u>\$ 31,004,420</u>	<u>2.574%</u>		<u>\$ 36,265,009</u>	<u>2.880%</u>

228

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	
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%	
2019	26,507,558	26,507,558	100.00%	



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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population (A)	Per Capita
	General Obligation Bonds	Intergovernmental Loans	Lease Purchase			
2010	\$ 27,710,000	\$ 399,557		\$ 28,109,557	46,318	\$ 607
2011	26,630,000	304,713		26,934,713	49,769	541
2012	25,530,000	206,657		25,736,657	49,914	516
2013	24,400,000	105,144		24,505,144	50,077	489
2014	23,245,000			23,245,000	50,333	462
2015	21,900,000			21,900,000	50,430	434
2016	20,510,000			20,510,000	50,596	405
2017	19,065,000			19,065,000	50,416	378
2018	17,550,000			17,550,000	50,527	347
2019	14,750,000		\$ 4,305,190	19,055,190	50,693	376

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 <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
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%	511
2013	24,400,000		24,400,000	1.97%	487
2014	23,245,000		23,245,000	1.89%	462
2015	21,900,000	\$ 1	21,899,999	1.79%	434
2016	20,510,000	2	20,509,998	1.69%	405
2017	19,065,000	1	19,064,999	1.57%	378
2018	17,550,000		17,550,000	1.45%	347
2019	14,750,000	1	14,749,999	1.22%	291

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, 2018**  
**(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 15,955,000	\$ 15,955,000	
City of Plainfield	<u>39,106,112</u>	<u>-</u>	<u>\$ 39,106,112</u>
	<u>\$ 55,061,112</u>	<u>\$ 15,955,000</u>	39,106,112
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>28,444,369</u>
Total Direct and Overlapping Debt			<u>\$ 67,550,481</u>

Source:

(1) City of Plainfield's December 31, 2018 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2018 equalized value by the total 2018 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 2018

Equalized Valuation Basis

2018	\$ 2,775,365,438
2017	2,772,308,473
2016	2,788,931,529
	<u>\$ 8,336,605,440</u>

Average Equalized Valuation Of Taxable Property \$ 2,778,868,480

Debt Limit (4% of Average Equalization Value)	111,154,739
Total Net Debt Applicable to Limit	14,750,000
Legal Debt Margin	<u>\$ 96,404,739</u>

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 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	\$ 111,154,739
Total Net Debt Applicable To Limit	<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>	<u>14,750,000</u>
Legal Debt Margin	<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>	<u>\$ 96,404,739</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	20.07%	20.07%	20.93%	21.83%	21.90%	21.24%	19.59%	17.75%	15.89%	13.27%

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>
2010	46,318	\$ 50,990	12.10%
2011	49,769	52,990	11.60%
2012	49,914	54,873	11.90%
2013	50,077	55,681	10.40%
2014	50,333	58,571	8.50%
2015	50,430	60,584	7.40%
2016	50,596	61,624	6.70%
2017	50,416	64,413	6.30%
2018	50,527	64,413 (A)	5.80%
2019	50,693	64,413 (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>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>	<u>2019</u>
Instruction										
Regular	570.0	521.0	554.0	561.0	590.7	630.36	621.47	505.43	460.93	456.33
Other Instruction	98.0	99.0	152.7	134.4	134.7	140.04	139.00	259.94	270.55	303.71
Adult/Continuing Education Programs										
Support Services:										
Student and Instruction Related Services	142.0	116.0	134.5	152.7	179.0	166.36	171.74	182.74	178.24	172.07
General Administration Services	7.0	8.0	5.0	4.0	4.0	2.00	4.00	4.00	4.00	3.00
School Administrative Services	43.0	44.0	37.0	43.0	46.0	47.00	48.00	48.00	46.00	41.00
Administrative Information Technology	16.0	15.0	12.0	13.0	12.5	12.50	13.50	12.50	15.00	14.00
Plant Operations And Maintenance	115.0	138.0	129.0	133.6	141.2	145.57	151.97	158.03	154.24	156.45
Pupil Transportation	21.0	21.0	20.0	17.0	17.7	17.67	17.67	17.67	13.67	14.67
Other Support Services	59.0	62.0	47.5	69.5	46.6	44.01	46.79	22.79	24.79	21.29
Total	<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>	<u>1,182.52</u>

Source: District Personnel Records

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

Pupil/Teacher Ratio

Fiscal Year	Enrollment <sup>a</sup>	Operating Expenditures <sup>b</sup>	Cost Per Pupil <sup>c</sup>	Percentage Change	Teaching Staff	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School					
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	6,343	6,019	0.2%	94.89%	
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	7,832	7,373	3.8%	94.14%	
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%	
2019	11,348	215,676,826	19,006	7.04%	614	12.76	13.01	9.49	7,738	7,238	-0.3%	93.53%	

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)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>District Building</b>										
<b>High School</b>										
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	1,614	1,374	1,333	1,422	1,510	1,557	1,684	1,769	1,754	1,708
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	71	68	82	86	61	84	92	77	67	-
Capacity (students)	175	175	175	175	175	175	175	175	175	175
<b>Middle School</b>										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	350	353	324	475	511	558	595	668	744	732
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	442	337	306	446	455	588	690	782	683	734
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	17,490
Enrollment	82	158	232	316	364	388	396	395	398	392
Capacity	185	185	185	185	185	185	185	185	185	392
<b>Elementary</b>										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	334	337	343	365	400	392	407	416	409	382
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	524	575	614	601	634	668	648	643	664	693
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	295	336	351	351	393	390	421	412	394	379
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	287	304	280	260	262	193	222	217	204	369
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>District Building</b>										
<b>Elementary (Continued)</b>										
<b>Emerson</b>										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	469	473	491	465	485	508	508	496	471	472
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
<b>Evergreen</b>										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	535	569	576	567	585	621	607	581	553	547
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
<b>Jefferson</b>										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	252	404	429	414	458	453	460	434	414	425
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
<b>Stillman</b>										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	274	279	309	316	310	314	326	318	312	317
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
<b>Washington</b>										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	530	564	598	543	608	643	656	640	584	588
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
<b>Woodland</b>										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	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, 2019**

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

School Facilities	<u>Project # (s)</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>	<u>2019</u>
High School	\$	597,036	\$ 734,958	\$ 843,947	\$ 874,201	\$ 766,965	\$ 970,868	\$ 990,777	\$ 622,872	\$ 695,051	\$ 842,014
Hubbard Middle School		212,324	261,373	300,034	310,790	272,666	346,834	353,946	222,515	248,300	300,801
Maxson Middle School		259,097	318,951	366,138	379,264	332,741	423,250	431,929	271,541	303,008	367,077
Barlow Elementary School		98,958	121,818	139,909	144,925	127,147	161,732	165,049	103,761	115,785	140,267
Cedarbrook Elementary School		140,206	172,595	198,311	205,420	180,222	229,244	233,945	147,074	164,117	198,818
Clinton Elementary School		81,390	100,192	114,879	118,997	104,400	132,798	135,521	85,198	95,071	115,173
Cook Elementary School		103,719	127,679	146,648	151,905	133,271	169,522	172,998	108,759	121,362	147,023
Emerson Elementary School		145,349	178,926	205,371	212,733	186,638	237,406	242,274	152,310	169,960	205,897
Evergreen Elementary School		131,090	161,373	185,155	191,793	168,266	214,036	218,425	137,317	153,229	185,628
Jefferson Elementary School		126,828	156,127	179,379	185,810	163,017	207,359	211,611	133,034	148,450	179,839
Stillman Elementary School		89,612	110,313	126,752	131,296	115,190	146,523	149,528	94,004	104,897	127,077
Washington Elementary School		201,683	248,275	284,952	295,167	258,960	329,400	336,155	211,331	235,820	285,682
Woodland Elementary School		<u>83,203</u>	<u>102,425</u>	<u>117,447</u>	<u>121,657</u>	<u>106,735</u>	<u>135,768</u>	<u>138,552</u>	<u>87,103</u>	<u>97,197</u>	<u>117,748</u>
Total School Facilities		<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>	<u>\$ 3,213,044</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, 2019  
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. Schools Insurance Group		
Property - Blanket Building & Contents (Insured Values)	\$ 335,817,086	\$ 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  
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  
MARK SACO, CPA  
SHERYL M. LEIDIG, CPA, PSA  
ROBERT LERCH, CPA  
CHRIS SOHN, 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, 2019 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 December 17, 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.

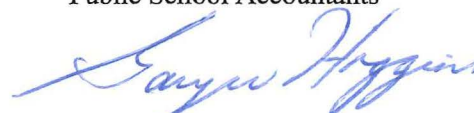
However, we noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Plainfield Board of Education in a separate report entitled, “Auditor’s Management Report on Administrative Findings – Financial, Compliance and Performance” dated December 17, 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  
December 17, 2019





# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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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CHRIS SOHN, CPA

**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, 2019. 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, 2019.

### **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.

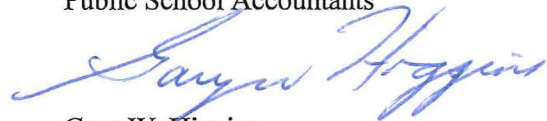
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable 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 Plainfield Board of Education, as of and for the fiscal year ended June 30, 2019 and have issued our report thereon dated December 17, 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  
December 17, 2019

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2018	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2019			MEMO GAAP Receivable
												(Accounts Receivable)	Unearned Revenue	Due to Grantor	
<b>U.S. Department of Agriculture Passed-through State Department of Education</b>															
National School Lunch Program	10.555														
Non-Cash Assistance		191N304N1099	N/A	7/1/18-6/30/19	\$ 264,110			\$ 264,110	\$ 264,110						
Cash Assistance		191N304N1099	N/A	7/1/18-6/30/19	2,687,765			2,497,893	2,687,765			\$ (189,872)			\$ (189,872)
Cash Assistance		181N304N1099	N/A	7/1/17-6/30/18	2,666,267	\$ (210,393)		210,393							
School Breakfast Program	10.553	191N304N1099	N/A	7/1/18-6/30/19	943,204			856,090	943,204			(87,114)			(87,114)
School Breakfast Program	10.553	181N304N1099	N/A	7/1/17-6/30/18	576,245	(50,111)		50,111							
After School Snack Program	10.555	191N304N1099	N/A	7/1/18-6/30/19	39,350			39,350	39,350						
After School Snack Program	10.555	181N304N1099	N/A	7/1/17-6/30/18	54,016	(620)		620							
Fresh Fruits and Vegetable Program	10.582	181N304L1603	N/A	7/1/17-6/30/18	51,368	(1,387)		1,387							
Summer Food Service Program For Children	10.559	191N304N1099	N/A	7/1/18-6/30/19	136,885			136,885	136,885						
<b>Total Child Nutrition Cluster</b>						(262,511)		4,056,839	4,071,314			(276,986)			(276,986)
<b>U.S. Department of Education passed-through State Department of Education</b>															
<b>General Fund</b>															
Medical Assistance Program (SEMI)	93.778	1905NJ5MAP	N/A	7/1/18-6/30/19	338,802			338,802	338,802						
<b>Total General Fund</b>								338,802	338,802						
<b>Special Revenue Fund</b>															
<b>ESEA</b>															
Title I	84.010	S010A180030	ESEA416019	7/1/18-6/30/19	2,655,101		\$ 246,809	2,915,359	2,810,191			\$ 351,977			
Title I, Carryover	84.010	S010A170030	ESEA416018	7/1/17-6/30/18	2,693,436	246,809	(246,809)								
Title I, SIA	84.010	S010A180030	ESEA416019	7/1/18-6/30/19	1,417,202		8,036	413,031	379,757				41,310		
Title I, SIA, Carryover	84.010	S010A170030	ESEA416018	7/1/17-6/30/18	580,122	8,036	(8,036)								
Title II A	84.367A	S367A180029	ESEA416019	7/1/18-6/30/19	348,800			252,018	358,186					138,339	
Title II A, Carryover	84.367A	S367A170029	ESEA416018	7/1/17-6/30/18	362,972	252,018	(252,018)								
Title III	84.365	S365A180030	ESEA416019	7/1/18-6/30/19	545,287			52,884	683,865					50,422	
Title III, Carryover	84.365	S365A170030	ESEA416018	7/1/17-6/30/18	589,138	52,884	(52,884)								
Title III, Immigrant Education	84.365	S365A180030	ESEA416019	7/1/18-6/30/19	78,572			2,774	82,922				2,025		
Title III, Immigrant Education, Carryover	84.365	S365A170030	ESEA416018	7/1/17-6/30/18	65,931	2,774	(2,774)								
Title IV	84.424	S424A180031	ESEA416019	7/1/18-6/30/19	164,717			(4,869)	114,327			(21,854)			(21,854)
Title IV, Carryover	84.424	S424A170031	ESEA416018	7/1/17-6/30/18	37,052	(4,869)	4,869								
<b>I.D.E.A.</b>															
Basic Regular-Part B	84.027	H027A180100	IDEA416019	7/1/18-6/30/19	2,246,565			(20,559)	2,351,985					3,711	
Basic Regular-Part B, Carryover	84.027	H027A170100	IDEA416018	7/1/17-6/30/18	2,160,676	(20,559)		20,559							
Preschool	84.173	H173A180114	IDEA416019	7/1/18-6/30/19	51,501		(1)	51,019	51,264			(246)			(246)
Preschool, Carryover	84.173	H173A170114	IDEA416018	7/1/17-6/30/18	49,463	(1)	1								
<b>Total Special Education Cluster (IDEA)</b>									2,378,979						

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PLAINTFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2018	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2019			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	S287C180030	19ED0026	09/01/18-08/31/19	\$ 625,000	\$ -	\$ (5,200)	\$ 429,360	\$ 485,693	-	-	\$ (61,533)	-	\$ (61,533)	
21st Century Community Learning Center, Carryover	84.287	S287C170030	N/A	09/01/17-08/31/18	550,000	\$ 2,671	(3,069)	97,154	96,756	-	-	-	-	-	
21st Century Community Learning Center-Supplemental	84.287	S287C180030	N/A	09/01/18-08/31/19	35,000	-	5,200	26,731	31,931	-	-	-	-	-	
21st Century Community Learning Center-Supplemental	84.287	S287C170030	N/A	09/01/17-08/31/18	35,000	(3,069)	3,069	1,500	9,415	-	-	(7,915)	-	(7,915)	
Instructional Improvement System (edConnectNJ)	84.413A		17-RT06-A01	6/1/16-11/30/16	47,291	5,411	-	-	-	-	-	-	\$ 5,411	-	
Bridging the Device Gap Comp	15-TG01-A01		15E00126	11/1/14-6/30/15	22,000	(22,000)	-	22,000	-	-	-	-	-	-	
Perkins Secondary Consolidated	84.048	V048A180030	N/A	7/1/18-6/30/19	88,444	-	-	52,331	52,797	-	-	(466)	-	(466)	
Perkins Secondary Consolidated	84.048	V048A170030	N/A	7/1/17-6/30/18	60,761	(5,868)	-	5,868	-	-	-	-	-	-	
<b>Total U.S. Department of Education - Special Revenue Fund</b>						<u>514,237</u>	<u>-</u>	<u>7,605,638</u>	<u>7,618,694</u>	<u>-</u>	<u>-</u>	<u>(92,014)</u>	<u>587,784</u>	<u>5,411</u>	<u>(92,014)</u>
<b>Total</b>						<u>\$ 251,726</u>	<u>\$ -</u>	<u>\$ 12,001,279</u>	<u>\$ 12,028,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (369,000)</u>	<u>\$ 587,784</u>	<u>\$ 5,411</u>	<u>\$ (369,000)</u>

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PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2019

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2018		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2019			Memo	
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2018						(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
<b>State Department of Education</b>															
<b>General Fund</b>															
Equalization Aid	19-495-034-5120-078	7/1/18-6/30/19	\$ 105,624,369				\$ 95,092,871	\$ 105,624,369				\$ (10,531,498)			\$ 105,624,369
Equalization Aid	18-495-034-5120-078	7/1/17-6/30/18	103,383,235	\$ (10,287,843)			10,287,843								
Security Aid	19-495-034-5120-084	7/1/18-6/30/19	4,765,864				4,290,674	4,765,864				(475,190)			4,765,864
Security Aid	18-495-034-5120-084	7/1/17-6/30/18	3,215,823	(320,012)			320,012								
Education Adequacy Aid	19-495-034-5120-083	7/1/18-6/30/19	11,009,173				9,911,480	11,009,173				(1,097,693)			11,009,173
Education Adequacy Aid	18-495-034-5120-083	7/1/17-6/30/18	11,009,173	(1,095,542)			1,095,542								
Under Adequacy Aid	18-495-034-5120-096	7/1/17-6/30/18	423,687	(42,162)			42,162								
Special Education Categorical Aid	19-495-034-5120-089	7/1/18-6/30/19	9,005,908				8,107,955	9,005,908				(897,953)			9,005,908
Special Education Categorical Aid	18-495-034-5120-089	7/1/17-6/30/18	4,925,637	(490,159)			490,159								
Professional Learning Community Aid	18-495-034-5120-101	7/1/17-6/30/18	95,830	(9,536)			9,536								
Host District Support Aid	18-495-034-5120-102	7/1/17-6/30/18	1,968,825	(195,921)			195,921								
Per Pupil Growth Aid	18-495-034-5120-097	7/1/17-6/30/18	87,220	(8,679)			8,679								
PARCC Readiness	18-495-034-5120-098	7/1/17-6/30/18	87,220	(8,679)			8,679								
State Aid Public Cluster								130,405,314							
Transportation Aid	19-495-034-5120-014	7/1/18-6/30/19	1,835,983				1,652,923	1,835,983				(183,060)			1,835,983
Transportation Aid	18-495-034-5120-014	7/1/17-6/30/18	1,271,689	(126,548)			126,548								
Extraordinary Aid	19-495-034-5120-044	7/1/18-6/30/19	1,954,274					1,954,274				(1,954,274)			1,954,274
Extraordinary Aid	18-495-034-5120-044	7/1/17-6/30/18	1,436,105	(1,436,105)			1,436,105								
Additional Non Public Transportation Aid	19-495-034-5120-014	7/1/18-6/30/19	90,508					90,508				(90,508)			90,508
Additional Non Public Transportation Aid	18-495-034-5120-014	7/1/17-6/30/18	95,903	(95,903)			95,903								
T.P.A.F - NCGI	19-495-034-5094-004	7/1/18-6/30/19	222,187				222,187	222,187							222,187
T.P.A.F - LTDI	19-495-034-5094-004	7/1/18-6/30/19	13,425				13,425	13,425							13,425
T.P.A.F - Normal Cost	19-495-034-5094-002	7/1/18-6/30/19	10,614,415				10,614,415	10,614,415							10,614,415
T.P.A.F - Post Retirement Medical	19-495-034-5094-001	7/1/18-6/30/19	4,915,465				4,915,465	4,915,465							4,915,465
T.P.A.F - Social Security	19-495-034-5094-003	7/1/18-6/30/19	4,207,475				3,999,999	4,207,475				(207,476)			4,207,475
T.P.A.F - Social Security	18-495-034-5094-003	7/1/17-6/30/18	4,084,088	(201,980)			201,980								
Total General Fund				(14,319,069)			153,140,463	154,259,046				(15,437,652)			(297,984)
<b>Special Revenue</b>															
Preschool Education Aid	19-495-034-5120-086	7/1/18-6/30/19	20,372,108			\$ 1,969,785	18,334,897	21,893,989	\$ 717,213			(2,037,211)	\$ 1,165,117		21,893,989
Preschool Education Aid	18-495-034-5120-086	7/1/17-6/30/18	19,188,301	50,955		(1,969,785)	1,918,830								
<b>New Jersey Nonpublic Aid:</b>															
Textbook Aid	19-100-034-5120-064	7/1/18-6/30/19	15,860				15,860	15,834						\$ 26	15,834
Textbook Aid	18-100-034-5120-064	7/1/17-6/30/18	15,831		\$ 405				\$ 405						
Nursing Services	19-100-034-5120-070	7/1/18-6/30/19	28,809				28,809	15,559					13,250		15,559
Nursing Services	18-100-034-5120-070	7/1/17-6/30/18	28,033		9,738					9,738					
Technology Initiative	19-100-034-5120-373	7/1/18-6/30/19	10,692				10,692	10,109						583	10,109
Technology Initiative	18-100-034-5120-373	7/1/17-6/30/18	10,693		229					229					
Security Aid	19-100-034-5120-509	7/1/18-6/30/19	44,550				44,550	43,190						1,360	43,190
Security Aid	18-100-034-5120-509	7/1/17-6/30/18	21,675		439					439					
<b>Auxiliary Services:</b>															
Compensatory Education	19-100-034-5120-067	7/1/18-6/30/19	93,063				93,063	84,948						8,115	84,948
Compensatory Education	18-100-034-5120-067	7/1/17-6/30/18	93,013		16,914					16,914					
ESL	18-100-034-5120-067	7/1/17-6/30/18	2,710		2,710					2,710					
Transportation	19-100-034-5120-068	7/1/18-6/30/19	4,893				4,893	4,893							4,893
<b>Handicapped Services:</b>															
Examination and Classification	19-100-034-5120-066	7/1/18-6/30/19	21,479				21,479	18,560						2,919	18,560
Corrective Speech	19-100-034-5120-066	7/1/18-6/30/19	8,928				8,928	8,750						178	8,750
Corrective Speech	18-100-034-5120-066	7/1/17-6/30/18	8,928		4,017					4,017					
Supplemental Instruction	19-100-034-5120-066	7/1/18-6/30/19	19,031				19,031	16,812						2,219	16,812
Supplemental Instruction	18-100-034-5120-066	7/1/17-6/30/18	17,445		157					157					

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PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2019

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2018		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2019			Memo	
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2018						(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	SB19039	7/1/18-6/30/19	\$ 309,854				\$ 309,854	\$ 308,357					\$ 1,497		\$ 308,357
School Based Youth Services	SB18039	7/1/17-6/30/18			\$ 14,841					\$ 14,841					
School Based Youth Services- Maxson	SB19039	7/1/18-6/30/19	179,504				179,504	178,244					1,260		178,244
School Based Youth Services- Maxson	SB18039	7/1/17-6/30/18	179,504		10,953					10,953					
School Based Youth Services- Hubbard	SB19039	7/1/18-6/30/19	176,851				176,851	176,193					658		176,193
School Based Youth Services- Hubbard	SB18039	7/1/17-6/30/18	176,851		1					1					
School Based Youth Services- AFPI	SB19039	7/1/18-6/30/19	62,777				62,777	62,506					271		62,506
School Based Youth Services- PLP	SB19039	7/1/18-6/30/19	109,286				109,286	105,251					4,035		105,251
School Based Youth Services- PLP	SB18039	7/1/17-6/30/18	109,286		4,803					4,803					
School Based Youth Services - Family Success	SB19039	7/1/18-6/30/19	240,000				240,000	199,528					40,472		199,528
School Based Youth Services - Family Success	SB18039	7/1/17-6/30/18	240,000		2,709					2,709					
School Based Youth Services - FFC/Jefferson	SB19039	7/1/18-6/30/19	45,463				45,463	40,812					4,651		40,812
School Based Youth Services - FFC/Jefferson	SB18039	7/1/17-6/30/18	45,463		5,355					5,355					
School Based Youth Services - FFC/Emerson	SB19039	7/1/18-6/30/19	45,463				45,463	42,095					3,368		42,095
School Based Youth Services - FFC/Emerson	SB18039	7/1/17-6/30/18	45,463		3,468					3,468					
School Based Youth Services - PSNJ-II	SB19039	7/1/18-6/30/19	21,122				21,122	21,122					-		21,122
School Based Youth Services - PSNJ-II	SB18039	7/1/17-6/30/18	85,367		31,464					31,464			-		
Advanced Computer Science Competitive	19E00148	01/15/19-6/30/20	99,836					51,730			\$ (51,730)			\$ (51,730)	51,730
WIA Program	15-SYP-100	7/1/14-6/30/15	30,000	\$ (1,731)	-	-	1,731	-	-	-	-	-	-	-	-
<b>Total Special Revenue Fund</b>				<b>49,224</b>	<b>108,203</b>	<b>-</b>	<b>21,693,083</b>	<b>23,298,482</b>	<b>\$ 717,213</b>	<b>108,203</b>	<b>(2,088,941)</b>	<b>1,165,117</b>	<b>\$ 84,862</b>	<b>(51,730)</b>	<b>23,298,482</b>
Debt Service Fund															
Debt Service Aid Type II	19-495-034-5120-075	7/1/18-6/30/19	1,173,524	-	-	-	1,173,524	1,173,524	-	-	-	-	-	-	1,173,524
<b>Total Debt Service Fund</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>1,173,524</b>	<b>1,173,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,173,524</b>
Capital Projects Fund															
Schools Development Authority On-Behalf Payments	N/A	7/1/18-6/30/19	1,874,898	-	-	-	1,874,898	1,874,898	-	-	-	-	-	-	1,874,898
<b>Total Capital Projects Fund</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>1,874,898</b>	<b>1,874,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,874,898</b>
Enterprise Fund															
State School Lunch Program	19-100-010-3350-023	7/1/18-6/30/19	50,159				46,713	50,159			(3,446)			(3,446)	50,159
State School Lunch Program	18-100-010-3350-023	7/1/17-6/30/18	51,041	(3,969)	-	-	3,969	-	-	-	-	-	-	-	-
<b>Total Enterprise Fund</b>				<b>(3,969)</b>	<b>-</b>	<b>-</b>	<b>50,682</b>	<b>50,159</b>	<b>-</b>	<b>-</b>	<b>(3,446)</b>	<b>-</b>	<b>-</b>	<b>(3,446)</b>	<b>50,159</b>
<b>Total State Financial Assistance Subject to Single Audit Determination</b>				<b>(14,273,814)</b>	<b>108,203</b>	<b>-</b>	<b>177,932,650</b>	<b>180,656,109</b>	<b>717,213</b>	<b>108,203</b>	<b>(17,530,039)</b>	<b>1,165,117</b>	<b>84,862</b>	<b>(353,160)</b>	<b>180,656,109</b>
State Financial Assistance															
Not Subject to Single Audit Determination															
General Fund															
On-Behalf TPAF NCGI	19-495-034-5094-004	7/1/18-6/30/19	222,187				(222,187)	(222,187)							(222,187)
On-Behalf TPAF LTDI	19-495-034-5094-004	7/1/18-6/30/19	13,425				(13,425)	(13,425)							(13,425)
On-Behalf TPAF Normal Cost	19-495-034-5094-002	7/1/18-6/30/19	10,614,415				(10,614,415)	(10,614,415)							(10,614,415)
On-Behalf TPAF Post-Retirement Med	19-495-034-5094-001	7/1/18-6/30/19	4,915,465				(4,915,465)	(4,915,465)							(4,915,465)
Capital Projects Fund															
On-Behalf Payments - Schools Development Authority	N/A	7/1/18-6/30/19	1,874,898	-	-	-	(1,874,898)	(1,874,898)	-	-	-	-	-	-	(1,874,898)
<b>Total State Financial Assistance Subject to Single Audit</b>				<b>\$ (14,273,814)</b>	<b>\$ 108,203</b>	<b>\$ -</b>	<b>\$ 160,292,260</b>	<b>\$ 163,015,719</b>	<b>\$ 717,213</b>	<b>\$ 108,203</b>	<b>\$ (17,530,039)</b>	<b>\$ 1,165,117</b>	<b>\$ 84,862</b>	<b>\$ (353,160)</b>	<b>\$ 163,015,719</b>

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 GENERAL**

The accompanying schedules present the activity of all federal and state financial assistance programs of the Plainfield Board of Education. The Board of Education is defined in Note 1(A) to the Board's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS**

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$1,118,482 for the general fund and a decrease of \$838,877 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	\$ 338,802	\$ 153,140,564	\$ 153,479,366
Special Revenue Fund	7,690,300	21,670,786	29,361,086
Capital Projects Fund		1,874,898	1,874,898
Debt Service Fund		1,173,524	1,173,524
Food Service Fund	4,071,314	50,159	4,121,473
	<hr/>	<hr/>	<hr/>
Total Financial Assistance	<u>\$ 12,100,416</u>	<u>\$ 177,909,931</u>	<u>\$ 190,010,347</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, 2019**

**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 \$4,207,475 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, 2019. The amount reported as TPAF Pension System Contributions in the amount of \$10,836,602, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$4,915,465 and TPAF Long-Term Disability Insurance in the amount of \$13,425 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2019. The School Development Authority’s (“SDA”) Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,874,898 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, 2019.

**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>\$1,181,333</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, 2019**

*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>S010A180030</u>	<u>ESEA - Title I, Title I SIA</u>
<u>10.555</u>	<u>191NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>191NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>191NJ304N1099</u>	<u>Summer Food Service Program for Children</u>
<u>10.553</u>	<u>191NJ304N1099</u>	<u>School Breakfast Program</u>
<u>84.027</u>	<u>H027A180100</u>	<u>IDEA Part B</u>
<u>84.173</u>	<u>H173A180114</u>	<u>IDEA Preschool</u>
<u>84.365</u>	<u>S365A180030</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, 2019**

*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, 2019

*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, 2019

*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, 2019**

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**

There were none.