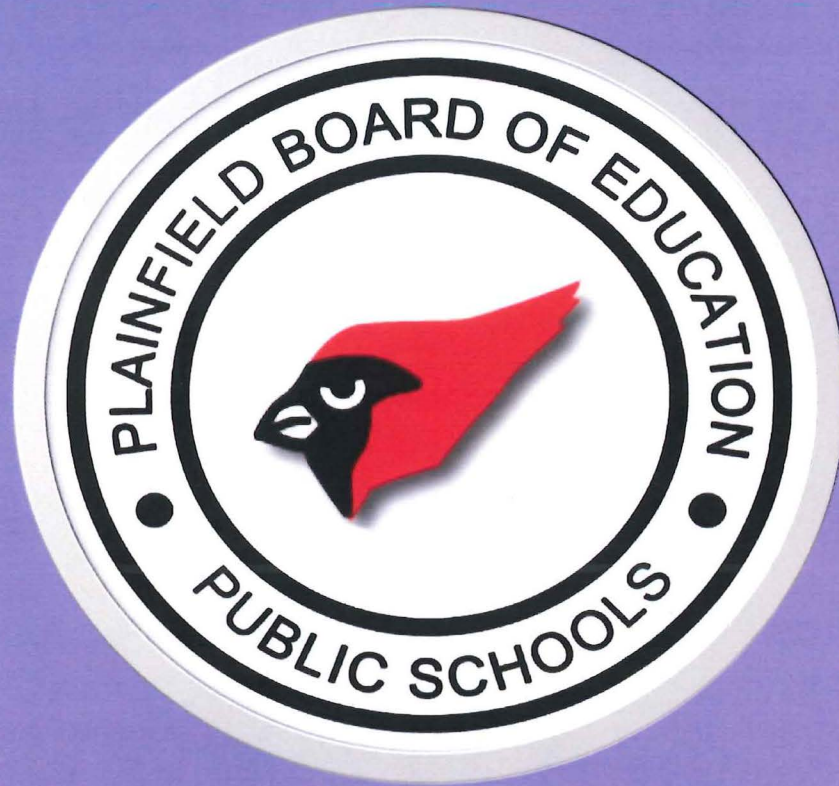


**PLAINFIELD BOARD OF EDUCATION
COMPREHENSIVE
ANNUAL FINANCIAL REPORT**



**ANNUAL AUDIT FOR THE YEAR
ENDING JUNE 30, 2020**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2020**

Prepared by
Office of the School Business Administrator

**PLAINFIELD BOARD OF EDUCATION
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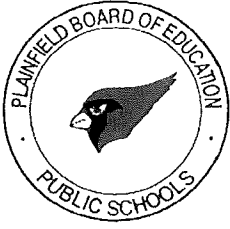
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INTRODUCTORY SECTION



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 15, 2020

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, 2020 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 2019 – 2020 fiscal year with an average daily enrollment of 8,144 students, which is 406 students above the previous year's 2018-2019 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>
2019-20	8,144	5.25
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

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 late 2020. The District has also submitted a number of emergent health and safety projects to the NJSDA for possible funding.

3) MAJOR INITIATIVES

Creation of a Coordinated Student Services Department

Plainfield Public Schools has united the departments of special services, nursing, guidance counseling, out-of-school support, academic and social interventions, residency and mental health under one umbrella to more effectively meet the needs of all children. By employing open communication protocols and collaborative teamwork, the newly created Department has established systems that provide a structure of supports and are easily accessed by students, families and staff, are uniform in delivery, and supply effective outcomes to all student needs.

Social Work Intern program with Rutgers, Seaton Hall, Kean and Fordham, Universities

This unique program provides masters first and second year MSW students an intern experience where the students can hone their skills as a new Social Worker with the guidance of a season School Social Worker. Our schools get a motivated Master Level Students to assist our School Social workers in delivering quality support to our students. Currently interns are in 5 of our elementary schools, both middle schools, the high school and our Special Education department. Each year we recruit between 15-20 interns. This year we have 18 interns in the program.

The Creation of the Office of Interventions

The Plainfield Public Schools has placed a high priority on meeting every student's need. The Office of Interventions offers a multi-tier system of supports ranging from health, academic & after school interventions depending on the individual needs of each learner through the I&RS process. The I&RS process in collaboration with key stakeholders will be streamlined across the district. Orton-Gillingham training and coaching for staff as well as student support sessions to increase literacy interventions for students.

Overview: Plainfield Public Schools was introduced to Schoology in June of 2020. Schoology is a learning management system which supports the delivery of online instruction. Although technology is constantly changing and evolving, we are successfully using Schoology to implement online and in person instruction throughout the district. This pandemic has thrown many curve balls, but with the proper use of this technology we are able to deliver meaningful and valuable instruction. Our students, through the utilization of Schoology, have not skipped a beat this school year.

Purpose: Every grade level and every subject now use Schoology to deliver materials, resources, assignments and assessments to the students while also collecting all the assignments using the same method. Schoology allows for one-on-one assistance, group work, collaboration, and almost anything you can accomplish in a brick and mortar classroom. Given our district goal of ensuring the safety and education of our students, properly trained teachers are our front line and Schoology is our tool of choice.

Board Docs

Plainfield Public Schools is pleased to announce that we will be implementing Board Docs during the fall of 2019. The widely used paperless system will enable greater communication and transparency for our community. All stakeholders will be able to see board minutes, policies, and how we are operating as a District. For more information, please visit <https://boarddocs.com/home.nsf/WebHome>

Let's Talk

The Plainfield School District has a new tool to communicate with our parents, students, staff and the community. "LET'S TALK" is a downloadable app to give immediate access to the district's administration and staff. Let's Talk promotes two-way conversations in a safe, reliable way for parents and the public to reach district leaders whenever they need them throughout the school year.

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

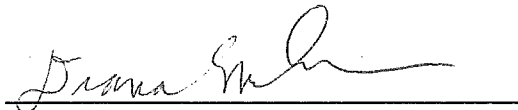
State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Lerch, Vinci & Higgins, LLP was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit was designed 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.

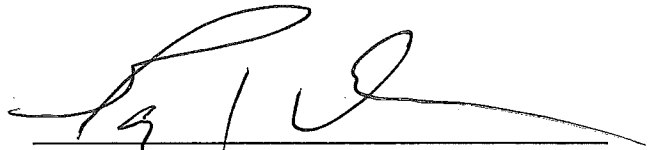
10) ACKNOWLEDGMENTS

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,



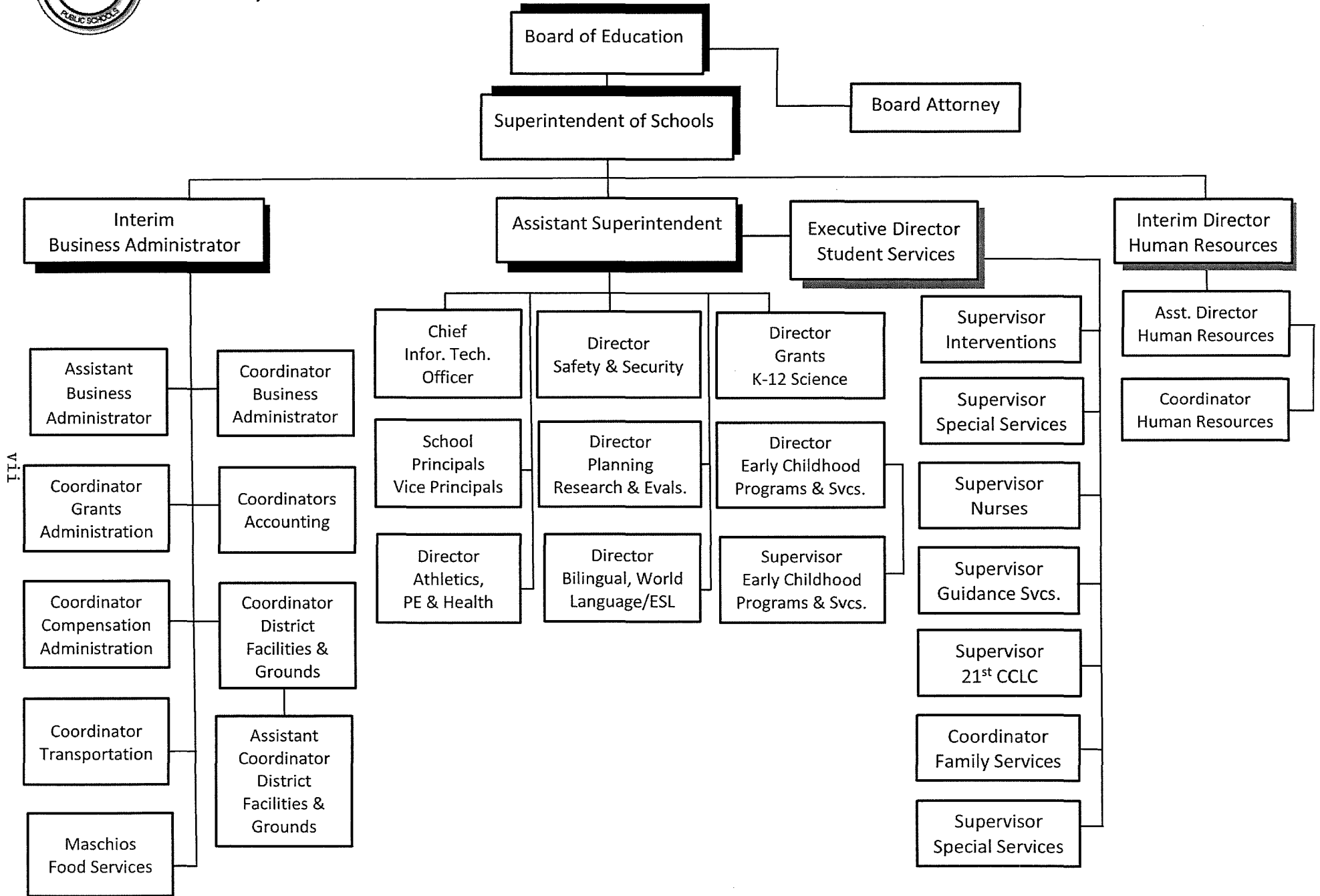
Diana Mitchell, Ed.D.
Superintendent of Schools



Gary L. Ottmann
Interim School Business Administrator



PLAINFIELD PUBLIC SCHOOLS – 2019-2020
PLAINFIELD, NEW JERSEY



PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey

ROSTER OF OFFICIALS
AS OF JUNE 30, 2020

<u>NAME</u>	<u>TERM EXPIRATION</u>
Mrs. Lynn Anderson-Person	2022
Mr. Cameron E. Cox	2020
Mr. John C. Campbell	2021
Mrs. Willie P. Hembree	2022
Mr. Terence J. Johnson	2020
Mrs. Emily E. Morgan	2021
Ms. Carmencita T. Pile	2022
Dr. Avania A. Richardson-Miller	2020
Mr. Richard Wyatt	2021

Other Officials

Dr. Diana L. Mitchell, Superintendent of Schools

Mrs. Yolanda Koon, Acting School Business Administrator

**PLAINFIELD BOARD OF EDUCATION
CONSULTANTS AND ADVISORS**

AUDIT FIRM

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

BOARD ATTORNEY

DiFrancesco Bateman
15 Mountain Boulevard
Warren, New Jersey 07059

OFFICIAL DEPOSITORY

Investors Bank
130 Watchung Avenue
Plainfield, NJ 07060

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
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
RALPH M. PICONE, III, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
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, 2020 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, 2020, 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.

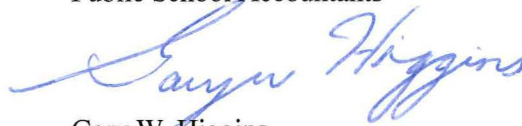
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 15, 2020 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 solely 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 15, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020. 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 (2019-2020) and the prior year (2018-2019) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2020 are as follows

- In total, net position increased by \$2,627,148. Net position of governmental activities increased by \$2,366,234, which represents a 65% increase over the June 30, 2019 net position. Net position of the business-type activities, which represents the food service operation, increased by \$260,914 or 12% from the June 30, 2019 net position.
- General Revenues accounted for \$153,338,375 or 65% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$85,053,047 or 35% of total revenues of \$238,391,422.
- The School District had \$235,764,274 in expenses: only \$85,053,407 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$153,338,375 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, 2020**

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, 2020?" 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, 2020**

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, 2020 and 2019.

**Table A-1
Statement of Net Position
as of June 30, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Assets						
Current and Other Assets	\$ 4,901,058	\$ 2,082,546	\$ 160,588	\$ 565,393	\$ 5,061,646	\$ 2,647,939
Capital Assets, Net	<u>87,674,891</u>	<u>86,134,929</u>	<u>2,367,541</u>	<u>1,934,466</u>	<u>90,042,432</u>	<u>88,069,395</u>
Total Assets	<u>92,575,949</u>	<u>88,217,475</u>	<u>2,528,129</u>	<u>2,499,859</u>	<u>95,104,078</u>	<u>90,717,334</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding of Debt	94,156	116,879			94,156	116,879
Deferred Amount on Net Pension Liability	<u>6,978,304</u>	<u>11,324,563</u>	<u>-</u>	<u>-</u>	<u>6,978,304</u>	<u>11,324,563</u>
Total Deferred Outflows of Resources	<u>7,072,460</u>	<u>11,441,442</u>	<u>-</u>	<u>-</u>	<u>7,072,460</u>	<u>11,441,442</u>
Liabilities:						
Other Liabilities	9,850,732	9,091,239		232,644	9,850,732	9,323,883
Non-Current Liabilities	<u>67,586,775</u>	<u>70,904,500</u>	<u>-</u>	<u>-</u>	<u>67,586,775</u>	<u>70,904,500</u>
Total Liabilities	<u>77,437,507</u>	<u>79,995,739</u>	<u>-</u>	<u>232,644</u>	<u>77,437,507</u>	<u>80,228,383</u>
Deferred Inflows of Resources						
Deferred Amount on Net Pension Liability	<u>16,192,861</u>	<u>16,011,371</u>	<u>-</u>	<u>-</u>	<u>16,192,861</u>	<u>16,011,371</u>
Total Deferred Inflows of Resources	<u>16,192,861</u>	<u>16,011,371</u>	<u>-</u>	<u>-</u>	<u>16,192,861</u>	<u>16,011,371</u>
Net Position:						
Net Investment in						
Capital Assets	73,251,720	69,784,863	2,367,541	1,934,466	75,619,261	71,719,329
Restricted	836,815	2,887,769			836,815	2,887,769
Unrestricted	<u>(68,070,494)</u>	<u>(69,020,825)</u>	<u>160,588</u>	<u>332,749</u>	<u>(67,909,906)</u>	<u>(68,688,076)</u>
Total Net Position	<u>\$ 6,018,041</u>	<u>\$ 3,651,807</u>	<u>\$ 2,528,129</u>	<u>\$ 2,267,215</u>	<u>\$ 8,546,170</u>	<u>\$ 5,919,022</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The School District as a Whole (Continued)

Table A-2 shows changes in net position for the fiscal year ended June 30, 2020 and 2019.

**Table A-2
Changes in Net Position
For the Fiscal Years Ended June 30, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Revenues						
Program Revenues						
Charges for Services	\$ 82,120	\$ 59,620	\$ 834,579	\$ 1,013,246	\$ 916,699	\$ 1,072,866
Operating Grants and Contributions	78,339,653	81,393,410	3,925,998	4,121,473	82,265,651	85,514,883
Capital Grants and Contributions	1,870,697	1,874,898			1,870,697	1,874,898
General Revenues						
Property Taxes	27,248,202	26,507,558			27,248,202	26,507,558
Grants and Entitlements	125,329,375	117,431,346			125,329,375	117,431,346
Other	753,731	990,225	7,067	11,350	760,798	1,001,575
Total Revenues	<u>233,623,778</u>	<u>228,257,057</u>	<u>4,767,644</u>	<u>5,146,069</u>	<u>238,391,422</u>	<u>233,403,126</u>
Program Expenses						
Instruction						
Regular	87,216,847	92,266,501			87,216,847	92,266,501
Special Education	30,009,768	28,744,167			30,009,768	28,744,167
Other Instruction	22,694,771	21,488,323			22,694,771	21,488,323
School Sponsored Activities and Athletics	1,603,096	1,554,043			1,603,096	1,554,043
Support Services						
Student and Instruction Related Services	44,876,986	43,992,657			44,876,986	43,992,657
General Administration Services	2,422,758	2,619,776			2,422,758	2,619,776
School Administration Services	8,833,038	8,828,757			8,833,038	8,828,757
Plant Operations and Maintenance	20,778,255	22,343,294			20,778,255	22,343,294
Pupil Transportation	6,797,857	6,635,354			6,797,857	6,635,354
Business/Central Services	5,841,061	6,079,981			5,841,061	6,079,981
Interest on Long-Term Debt	183,107	791,561			183,107	791,561
Food Service	-	-	4,506,730	4,789,286	4,506,730	4,789,286
Total Expenses	<u>231,257,544</u>	<u>235,344,414</u>	<u>4,506,730</u>	<u>4,789,286</u>	<u>235,764,274</u>	<u>240,133,700</u>
Change in Net Position	2,366,234	(7,087,357)	260,914	356,783	2,627,148	(6,730,574)
Beginning 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>
End of Year, Net Position	<u>\$ 6,018,041</u>	<u>\$ 3,651,807</u>	<u>\$ 2,528,129</u>	<u>\$ 2,267,215</u>	<u>\$ 8,546,170</u>	<u>\$ 5,919,022</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 (Revenue) of Services</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Program Expenses				
Instruction				
Regular	\$ 87,216,847	\$ 92,266,501	\$ 70,669,095	\$ 72,561,028
Special Education	30,009,768	28,744,167	12,967,223	12,000,338
Other Instruction	22,694,771	21,488,323	14,009,002	13,210,868
School Sponsored Activities and Athletics	1,603,096	1,554,043	1,200,684	1,122,838
Support Services				
Student and Instruction Related Services	44,876,986	43,992,657	18,394,528	18,134,031
General Administration Services	2,422,758	2,619,776	2,315,506	2,490,568
School Administration Services	8,833,038	8,828,757	6,816,348	6,531,721
Plant Operations and Maintenance	20,778,255	22,343,294	14,037,928	15,238,236
Pupil Transportation	6,797,857	6,635,354	4,935,420	4,622,719
Business/Central Services	5,841,061	6,079,981	5,686,481	5,707,469
Interest on Long-Term Debt	183,107	791,561	(67,141)	396,670
Total Governmental Activities	<u>\$ 231,257,544</u>	<u>\$ 235,344,414</u>	<u>\$ 150,965,074</u>	<u>\$ 152,016,486</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, 2020**

Governmental Activities (Continued)

The District's total revenues for governmental activities were \$233,623,778 and \$228,257,057 for the years ended June 30, 2020 and 2019, respectively. Property taxes made up 12% and 12% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2020 and 2019, respectively. Federal, State, and local grants accounted for another 88% of revenue for the years ended June 30, 2020 and 2019.

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 \$260,914.
- Charges for services represents \$834,579 or 18% of revenue. This represents amounts paid by Patrons for daily food service.
- Miscellaneous revenues represents \$7,067 of revenues and includes interest earned.
- Federal and state reimbursements for meals, including payments for free and reduced lunches, breakfast and snacks and donated commodities was \$3,925,998 or 82% 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 \$225,046,208 and \$213,577,007 and expenditures of \$227,757,241 and \$225,336,147 for the fiscal year ended June 30, 2020 and 2019, 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, 2020**

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, 2020 and 2019:

**Table A-4
Summary of Governmental Funds Revenues
For the Fiscal Years Ended June 30, 2020 and 2019**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2020</u>	<u>2019</u>		
Revenues				
Local Sources	\$ 28,194,038	\$ 27,688,133	\$ 505,905	1.8%
State Sources	187,786,800	177,859,772	9,927,028	5.6%
Federal Sources	<u>9,065,370</u>	<u>8,029,102</u>	<u>1,036,268</u>	12.9%
Total Revenues	<u>\$ 225,046,208</u>	<u>\$ 213,577,007</u>	<u>\$ 11,469,201</u>	5.4%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2020 and 2019:

**Table A-5
Summary of Governmental Funds Expenditures
For the Fiscal Years Ended June 30, 2020 and 2019**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2020</u>	<u>2019</u>		
Expenditures				
Instruction	\$ 131,848,650	\$ 129,999,232	\$ 1,849,418	1.4%
Support Services	87,218,859	85,677,594	1,541,265	1.8%
Capital Outlay	5,416,306	6,538,761	(1,122,455)	-17.2%
Debt Service	<u>3,273,426</u>	<u>3,120,560</u>	<u>152,866</u>	4.9%
Total Expenditures	<u>\$ 227,757,241</u>	<u>\$ 225,336,147</u>	<u>\$ 2,421,094</u>	1.1%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020 and 2019, 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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	11,878,661	13,125,762
Land Improvements	4,298,980	4,269,480
Building and Building Improvements	109,745,116	103,860,608
Machinery and Equipment	<u>9,148,821</u>	<u>8,491,381</u>
	136,847,912	131,523,565
Less: Accumulated Depreciation	<u>(49,173,021)</u>	<u>(45,388,636)</u>
Capital Assets, Net	<u>\$ 87,674,891</u>	<u>\$ 86,134,929</u>

Overall, capital assets for governmental activities increased \$1,539,962 from fiscal year 2019 to fiscal year 2020 due to capital outlay additions exceeding depreciation.

**Table A-7
Capital Assets
Business-Type Activities
as of June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Construction in Progress		\$ 977,898
Building and Building Improvements	\$ 1,980,804	286,680
Machinery and Equipment	1,520,370	1,708,902
Less: Accumulated Depreciation	<u>(1,133,633)</u>	<u>(1,039,014)</u>
Capital Assets, Net	<u>\$ 2,367,541</u>	<u>\$ 1,934,466</u>

Overall, capital assets for business-type activities increased \$433,075 from fiscal year 2019 to fiscal year 2020 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, 2020**

Debt Administration

At June 30, 2020 and 2019, the School District had \$67,586,775 and \$75,578,794 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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Bonds Payable, Including Unamortized Premium	\$ 14,517,327	\$ 16,466,945
Compensated Absences	2,711,426	2,524,809
Lease Purchases	3,237,524	4,305,190
Net Pension Liability	43,323,419	47,607,556
Claims Payable	1,046,506	1,747,486
Accrued Liability for Insurance Claims	<u>2,750,573</u>	<u>2,926,808</u>
Total	<u>\$ 67,586,775</u>	<u>\$ 75,578,794</u>

At June 30, 2020, the School District's remaining legal debt margin was \$97,620,183. 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 \$1,577,794 of General Fund fund balance in the 2020/2021 budget. Additionally, the District budgeted \$527,688 of Capital Reserve fund balance and \$17,744 of Maintenance Reserve fund balance in the 2020/2021 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, Interim 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, 2020**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 404,014	\$ 301,476	\$ 705,490
Receivables, net	3,585,403	190,747	3,776,150
Other Accounts Receivable	444,211	97,128	541,339
Internal Balances	467,430	(467,430)	-
Inventory		38,667	38,667
Capital Assets, net			
Not Being Depreciated	13,654,995		13,654,995
Being Depreciated	<u>74,019,896</u>	<u>2,367,541</u>	<u>76,387,437</u>
Total Assets	<u>92,575,949</u>	<u>2,528,129</u>	<u>95,104,078</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	94,156		94,156
Deferred Amount on Net Pension Liability	<u>6,978,304</u>	<u>-</u>	<u>6,978,304</u>
Total Deferred Outflows of Resources	<u>7,072,460</u>	<u>-</u>	<u>7,072,460</u>
LIABILITIES			
Payable to State Government	172,925		172,925
Claims Payable	967,823		967,823
Accounts Payable	6,276,361	-	6,276,361
Due to Other Funds	475,810		475,810
Accrued Interest Payable	271,146		271,146
Unearned Revenue	1,686,667		1,686,667
Noncurrent Liabilities			
Due Within One Year	3,980,315		3,980,315
Due Beyond One Year	<u>63,606,460</u>	<u>-</u>	<u>63,606,460</u>
Total Liabilities	<u>77,437,507</u>	<u>-</u>	<u>77,437,507</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	<u>16,192,861</u>	<u>-</u>	<u>16,192,861</u>
Total Deferred Inflows of Resources	<u>16,192,861</u>	<u>-</u>	<u>16,192,861</u>
NET POSITION			
Net Investment in Capital Assets	73,251,720	2,367,541	75,619,261
Restricted			
Plant Maintenance	17,744		17,744
Capital Projects	622,499		622,499
Debt Service	196,572		196,572
Unrestricted	<u>(68,070,494)</u>	<u>160,588</u>	<u>(67,909,906)</u>
Total Net Position	<u>\$ 6,018,041</u>	<u>\$ 2,528,129</u>	<u>\$ 8,546,170</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, 2020

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	\$ 87,216,847	\$ 82,120	\$ 16,465,632		\$ (70,669,095)		\$ (70,669,095)
Special Education	30,009,768		17,042,545		(12,967,223)		(12,967,223)
Other Instruction	22,694,771		8,685,769		(14,009,002)		(14,009,002)
School Sponsored Activities and Athletics	1,603,096		402,412		(1,200,684)		(1,200,684)
Support Services							
Student and Instruction Related Svcs.	44,876,986		26,482,458		(18,394,528)		(18,394,528)
General Administration Services	2,422,758		107,252		(2,315,506)		(2,315,506)
School Administration Services	8,833,038		2,016,690		(6,816,348)		(6,816,348)
Plant Operations and Maintenance	20,778,255		4,869,630	\$ 1,870,697	(14,037,928)		(14,037,928)
Pupil Transportation	6,797,857		1,862,437		(4,935,420)		(4,935,420)
Business/Central Services	5,841,061		154,580		(5,686,481)		(5,686,481)
Interest on Long-Term Debt	183,107		250,248		67,141		67,141
Total Governmental Activities	231,257,544	82,120	78,339,653	1,870,697	(150,965,074)	-	(150,965,074)
Business-Type Activities							
Food Service	4,506,730	834,579	3,925,998	-		\$ 253,847	253,847
Total Business-Type Activities	4,506,730	834,579	3,925,998	-	-	253,847	253,847
Total Primary Government	\$235,764,274	\$ 916,699	\$ 82,265,651	\$ 1,870,697	(150,965,074)	253,847	(150,711,227)

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, 2020

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 26,018,540		\$ 26,018,540
Taxes Levied for Debt Service	1,229,662		1,229,662
Restricted State Aid for Debt Service Purposes	922,421		922,421
Federal and State Aid - Unrestricted	124,406,954		124,406,954
Interest Earnings		\$ 7,067	7,067
Miscellaneous Income	753,731	-	753,731
Total General Revenues	153,331,308	7,067	153,338,375
Change in Net Position	2,366,234	260,914	2,627,148
Net Position, Beginning of Year	3,651,807	2,267,215	5,919,022
Net Position, End of Year	\$ 6,018,041	\$ 2,528,129	\$ 8,546,170

FUND FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 207,442			\$ 196,572	\$ 404,014
Receivables From Other Governments	313,745	\$ 3,271,658			3,585,403
Other Receivables	369,877	74,334			444,211
Due from Other Funds	<u>1,674,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,674,759</u>
Total Assets	<u>\$ 2,565,823</u>	<u>\$ 3,345,992</u>	<u>\$ -</u>	<u>\$ 196,572</u>	<u>\$ 6,108,387</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 4,866,219	\$ 1,410,142			\$ 6,276,361
Due to Other Funds	475,810	1,207,329			1,683,139
Claims Payable	967,823				967,823
Unearned Revenue		1,686,667			1,686,667
Payable to State Government	<u>-</u>	<u>172,925</u>	<u>-</u>	<u>-</u>	<u>172,925</u>
Total Liabilities	<u>6,309,852</u>	<u>4,477,063</u>	<u>-</u>	<u>-</u>	<u>10,786,915</u>
Fund Balances					
Restricted					
Excess Surplus	3,421,110				3,421,110
Capital Reserve	94,811				94,811
Capital Reserve - Designated for Subsequent Year's Expenditures	527,688				527,688
Maintenance Reserve - Designated for Subsequent Year's Expenditures	17,744				17,744
Debt Service				\$ 196,572	196,572
Committed					
Year End Encumbrances	1,666,587				1,666,587
Assigned					
Year End Encumbrances Designated for Subsequent Year's Expenditures	517,055				517,055
Unassigned	<u>(11,566,818)</u>	<u>(1,131,071)</u>	<u>-</u>	<u>-</u>	<u>(12,697,889)</u>
Total Fund Balances	<u>(3,744,029)</u>	<u>(1,131,071)</u>	<u>-</u>	<u>196,572</u>	<u>(4,678,528)</u>
Total Liabilities and Fund Balances	<u>\$ 2,565,823</u>	<u>\$ 3,345,992</u>	<u>\$ -</u>	<u>\$ 196,572</u>	<u>\$ 6,108,387</u>
Total Fund Balances Governmental Funds (Exhibit B-1)					\$ (4,678,528)
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 \$136,847,912 and the accumulated depreciation is \$49,173,021.					87,674,891
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.					94,156
The District has financed capital assets through the issuance of serial bonds and. The interest accrual at year end is:					(271,146)
Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years.					
	Deferred Outflows of Resources		\$ 6,978,304		
	Deferred Inflows of Resources		<u>(16,192,861)</u>		(9,214,557)
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>(67,586,775)</u>
Net Position of Governmental Activities (Exhibit A-1)					<u>\$ 6,018,041</u>

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources					
Property Taxes	\$ 26,018,540			\$ 1,229,662	\$ 27,248,202
Tuition	82,120				82,120
Interest on Reserves					-
Miscellaneous	<u>753,731</u>	<u>\$ 109,985</u>	<u>-</u>	<u>-</u>	<u>863,716</u>
Total - Local Sources	26,854,391	109,985	-	1,229,662	28,194,038
State Sources					
Federal Sources	162,593,743	22,149,691	\$ 1,870,697	1,172,669	187,786,800
	<u>239,806</u>	<u>8,825,564</u>	<u>-</u>	<u>-</u>	<u>9,065,370</u>
Total Revenues	<u>189,687,940</u>	<u>31,085,240</u>	<u>1,870,697</u>	<u>2,402,331</u>	<u>225,046,208</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	81,140,403	226,186			81,366,589
Special Education Instruction	26,612,622	1,855,176			28,467,798
Other Instruction	18,350,850	2,203,821			20,554,671
School Sponsored Activities and Cocurricular Instruction	1,459,592				1,459,592
Support Services					
Student and Instruction Related Services	17,640,268	26,623,312			44,263,580
School Administration Services	8,046,550				8,046,550
General Administration Services	2,374,948				2,374,948
Business / Central Services	5,626,244				5,626,244
Plant Operations and Maintenance	20,241,946				20,241,946
Pupil Transportation	6,665,591				6,665,591
Debt Service					
Principal	1,067,666			1,735,000	2,802,666
Interest				470,760	470,760
Capital Outlay	<u>3,542,751</u>	<u>2,858</u>	<u>1,870,697</u>	<u>-</u>	<u>5,416,306</u>
Total Expenditures	<u>192,769,431</u>	<u>30,911,353</u>	<u>1,870,697</u>	<u>2,205,760</u>	<u>227,757,241</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,081,491)</u>	<u>173,887</u>	<u>-</u>	<u>196,571</u>	<u>(2,711,033)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,160,906				1,160,906
Transfer Out - Special Revenue Fund - Preschool	(728,042)				(728,042)
Transfer In - Special Revenue Fund - Preschool		728,042			728,042
Transfer Out - SBB and Preschool	<u>-</u>	<u>(1,160,906)</u>	<u>-</u>	<u>-</u>	<u>(1,160,906)</u>
Total Other Financing Sources and Uses	<u>432,864</u>	<u>(432,864)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,648,627)	(258,977)	-	196,571	(2,711,033)
Fund Balance, Beginning of Year	<u>(1,095,402)</u>	<u>(872,094)</u>	<u>-</u>	<u>1</u>	<u>(1,967,495)</u>
Fund Balance, End of Year	<u>\$ (3,744,029)</u>	<u>\$ (1,131,071)</u>	<u>\$ -</u>	<u>\$ 196,572</u>	<u>\$ (4,678,528)</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, 2020**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (2,711,033)**

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	\$	5,416,306	
Depreciation Expense		<u>(3,875,715)</u>	
			1,540,591

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	(629)
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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.

Principal Repayments			
Serial Bonds		1,735,000	
Lease Purchase		<u>1,067,666</u>	
			2,802,666

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

Decrease in Accrued Interest		95,758	
Amortization of Original Issue Premium		214,618	
Amortization of Deferred Amount on Refunding		(22,723)	
Net Pension Liability		(243,612)	
Increase in Compensated Absences		<u>(186,617)</u>	
			(142,576)

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		176,235	
Claims Payable		<u>700,980</u>	
			<u>877,215</u>

Change in net position of governmental activities (Exhibit A-2) **\$ 2,366,234**

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, 2020

Business-Type
 Activities
 Enterprise Fund
Food Services

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 301,476
Intergovernmental Receivable	
Federal	190,747
Other Accounts Receivables	97,128
Inventory	<u>38,667</u>
Total Current Assets	<u>628,018</u>
Capital Assets	
Building and Building Improvements	1,980,804
Equipment	1,520,370
Less: Accumulated Depreciation	<u>(1,133,633)</u>
Total Capital Assets	<u>2,367,541</u>
Total Assets	<u>2,995,559</u>

LIABILITIES

Current Liabilities	
Due to Other Funds	<u>467,430</u>
Total Current Liabilities	<u>467,430</u>

NET POSITION

Net Investment in Capital Assets	2,367,541
Unrestricted	<u>160,588</u>
Total Net Position	<u>\$ 2,528,129</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, 2020**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 287,955
Daily Sales-Non-Reimbursable Programs	475,472
Miscellaneous Revenues	<u>71,152</u>
 Total Operating Revenues	 <u>834,579</u>
OPERATING EXPENSES	
Cost of Sales-Reimbursable Programs	1,673,498
Cost of Sales-Non-Reimbursable Programs	267,173
Salaries and Benefits	1,188,186
Supplies and Materials	62,195
Purchased Services	383,908
Insurance	287,374
Summer Program Costs	165,454
Depreciation	94,619
Management Company Fee and Allowance	286,475
Miscellaneous Expenditures	<u>97,848</u>
 Total Operating Expenses	 <u>4,506,730</u>
Operating Loss	<u>(3,672,151)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	34,910
Federal Sources	
National School Breakfast Program	1,017,614
National School Lunch Program	2,303,909
Food Distribution Program	304,442
Fresh Fruit & Vegetable Program	14,015
After School Snack Program	85,654
Summer Food Program	165,454
Interest Revenue	<u>7,067</u>
 Total Nonoperating Revenues	 <u>3,933,065</u>
Change in Net Position	260,914
Net Position, Beginning of Year	<u>2,267,215</u>
Net Position, End of Year	<u>\$ 2,528,129</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, 2020

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 853,137
Cash Payments for Salaries and Benefits	(1,188,186)
Cash Payments to Suppliers for Goods and Services	<u>(3,170,306)</u>
Net Cash Used by Operating Activities	<u>(3,505,355)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	3,711,241
Cash Received from Other Funds	<u>450,005</u>
Net Cash Provided by Noncapital Financing Activities	<u>4,161,246</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(527,694)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(527,694)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>7,067</u>
Net Cash Provided by Investing Activities	<u>7,067</u>
Net Increase in Cash and Cash Equivalents	135,264
Cash and Cash Equivalents, Beginning of Year	<u>166,212</u>
Cash and Cash Equivalents, End of Year	<u>\$ 301,476</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ (3,672,151)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	94,619
USDA Commodities	304,442
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	18,558
Increase/(Decrease) in Accounts Payable	(232,644)
(Increase)/Decrease in Inventory	<u>(18,179)</u>
Total Adjustments	<u>166,796</u>
Net Cash Used by Operating Activities	<u>\$ (3,505,355)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 304,442</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, 2020**

	Unemployment Compensation <u>Insurance Fund</u>	<u>Agency Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 519,087	\$ 4,894,371
Due from Other Funds	<u>475,000</u>	<u>810</u>
Total Assets	<u>994,087</u>	<u>\$ 4,895,181</u>
LIABILITIES		
Accrued Salaries and Wages		\$ 4,059,550
Payroll Deductions and Withholdings		708,910
Due to Student Groups		126,721
Intergovernmental Payable	<u>89,104</u>	<u>-</u>
Total Liabilities	<u>89,104</u>	<u>\$ 4,895,181</u>
NET POSITION		
Held in Trust for Unemployment Claims	<u>\$ 904,983</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, 2020**

	Unemployment Compensation <u>Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 424
Board Contribution	250,000
Employee Contributions	<u>255,144</u>
Total Additions	<u>505,568</u>
DEDUCTIONS	
Unemployment Claims	<u>272,941</u>
Total Deductions	<u>272,941</u>
Change in Net Position	232,627
Net Position, Beginning of Year	<u>672,356</u>
Net Position, End of Year	<u><u>\$ 904,983</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, 2020**

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. A Business Administrator/Board Secretary is also appointed by the Board and oversees the business functions 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 currently operates a Pre-Kindergarten through grade twelve (12) school district.

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 Superintendent is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent to the Board.

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

For fiscal year 2020, there were no GASB statements required to be adopted and implemented by the District.

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

- GASB No. 84, *Fiduciary Activities*, implementation postponed will be effective beginning with the fiscal year ending June 30, 2021. 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, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB No. 87, *Leases*, implementation postponed will be effective beginning with the fiscal year ending June 30, 2022. 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*, implementation postponed will be effective beginning with the fiscal year ending June 30, 2022. The objectives of this Statement is to improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.
- GASB No. 92, *Omnibus 2020*, implementation postponed will be effective beginning with the fiscal year ending June 30, 2022 except requirements related to GASB No. 87 and Implementation Guide No. 2019-3 are effective upon issuance. The objective of this Statement is to enhance comparability in the application of accounting and financial reporting requirements and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics.
- GASB No. 96, *Subscription – Based Information Technology Arrangements*, will be effective beginning with the fiscal year ending June 30, 2023. The objective of this Statement will be to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.
- GASB No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No.84, and a Supersession of GASB Statement No. 32*, the section that maybe applicable to the District will be effective beginning with the fiscal year ending June 30, 2022. The objective of this Statement is to provide more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements

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

District-Wide Financial Statements

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

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

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

Fund Financial Statements

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

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

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

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

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

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

Additionally, the District reports the following fund types:

The *fiduciary trust funds* are used to account for resources legally held in trust for state unemployment insurance claims. All resources of the funds, including any earnings on invested resources, may be used to support the intended purpose. There is no requirement that any portion of these resources be preserved as capital.

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

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

Reclassifications

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

D. Measurement Focus and Basis of Accounting

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

2. Receivables

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

3. Inventories

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. *Capital Assets*

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

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

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

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

5. *Deferred Outflows/Inflows of Resources*

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. *Compensated Absences*

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

7. *Pensions*

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

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

8. *Long-Term Obligations*

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

9. *Net Position/Fund Balance*

District-Wide Statements

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

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

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements

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

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

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2020 audited excess surplus that is required to be appropriated in the 2021/2022 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 2020/2021 District budget certified for taxes.

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 2020/2021 District budget certified for taxes.

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

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

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the Board of Trustee's for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2020/2021 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. *Fund Balance Policies*

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

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

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

F. Revenues and Expenditures/Expenses

1. *Program Revenues*

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

2. *Property Taxes*

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

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. *Tuition Revenues and Expenditures*

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

Tuition Expenditures - Tuition charges for the fiscal years 2018-2019 and 2019-2020 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

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

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

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(67,586,775) difference are as follows:

Bonds payable	\$ (13,015,000)
Add: Issuance premium (to be amortized as interest expense)	(1,502,327)
Lease Purchase	(3,237,524)
Accrued liability for insurance claims	(2,750,573)
Compensated absences	(2,711,426)
Claims payable - Workers Comp. Plan	(1,046,506)
Net Pension Liability	<u>(43,323,419)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (67,586,775)</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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.

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 2019/2020. Also, during 2019/2020 the Board increased the original budget by \$9,955,193. The increase was funded by additional grant awards and the reappropriation of prior year general fund encumbrances.

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Deficit Fund Equity

The District has an unassigned fund deficit of \$11,566,818 in the General Fund and \$1,131,071 in the Special Revenue Fund as of June 30, 2020 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 2019/2020 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 \$11,566,818 in the General Fund and \$1,131,071 are less than the delayed state aid payments at June 30, 2020.

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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

The activity of the capital reserve for the fiscal year ended June 30, 2020 is as follows:

Balance, July 1, 2019	\$ 1,827,688
Increased by:	
Transfer from unexpended projects in Capital Outlay	\$ 94,811
Total Increases	<u>94,811</u>
	1,922,499
Decreased by:	
Withdrawals Approved in District Budget	<u>1,300,000</u>
Balance, June 30, 2020	<u>\$ 622,499</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. \$527,688 of the capital reserve balance at June 30, 2020 was designated and appropriated for use in the 2020/2021 original budget certified for taxes.

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, 2020 is as follows:

Balance, July 1, 2019	\$ 1,060,080
Decreased by:	
Withdrawals Approved in District Budget	<u>1,042,336</u>
Balance, June 30, 2020	<u>\$ 17,744</u>

The June 30, 2020 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. \$17,744 of the maintenance reserve balance at June 30, 2020 was designated and appropriated for use in the 2020/2021 original budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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, 2020 is \$3,421,110 which will be appropriated in the 2021/2022 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

The Board's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), National Credit Union Share Insurance Fund (NCUSIF), Securities Investor Protection Corporation (SIPC) or New Jersey's Governmental Unit Deposit Protection Act (GUDPA). The Board is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of the lesser of 75% of its capital funds or \$200 million for all deposits not covered by the FDIC 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, 2020, the book value of the Board's deposits were \$6,118,948 and bank and brokerage firm balances of the Board's deposits amounted to \$10,306,139. 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>10,306,139</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, 2020 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, 2020**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

As of June 30, 2020, 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, 2020 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	\$ 369,877	\$ 74,334	\$ 97,128	\$ 541,339
Intergovernmental				
Federal		3,256,546	190,747	3,447,293
State	215,835	15,112		230,947
Local	97,910	-	-	97,910
	<u>683,622</u>	<u>3,345,992</u>	<u>287,875</u>	<u>4,317,489</u>
Gross Receivables				
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 683,622</u>	<u>\$ 3,345,992</u>	<u>\$ 287,875</u>	<u>\$ 4,317,489</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	\$ 508,173
Grant draw downs reserved for encumbrances	<u>1,178,494</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 1,686,667</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Balance, July 1, 2019	Increases	Decreases	Transfers	Balance, June 30, 2020
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	<u>13,125,762</u>	<u>\$ 1,957,522</u>	<u>-</u>	<u>\$ (3,204,623)</u>	<u>11,878,661</u>
Total capital assets not being depreciated	<u>14,902,096</u>	<u>1,957,522</u>	<u>-</u>	<u>(3,204,623)</u>	<u>13,654,995</u>
Capital assets, being depreciated					
Land Improvements	4,269,480	29,500			4,298,980
Buildings and Building Improvements	103,860,608	2,679,885		3,204,623	109,745,116
Machinery and Equipment	<u>8,491,381</u>	<u>749,399</u>	<u>\$ (91,959)</u>	<u>-</u>	<u>9,148,821</u>
Total capital assets, being depreciated	<u>116,621,469</u>	<u>3,458,784</u>	<u>(91,959)</u>	<u>3,204,623</u>	<u>123,192,917</u>
Less accumulated depreciation for:					
Land Improvements	(3,771,210)	(81,160)			(3,852,370)
Buildings and Building Improvements	(35,933,981)	(3,085,844)			(39,019,825)
Machinery and Equipment	<u>(5,683,445)</u>	<u>(708,711)</u>	<u>91,330</u>	<u>-</u>	<u>(6,300,826)</u>
Total accumulated depreciation	<u>(45,388,636)</u>	<u>(3,875,715)</u>	<u>91,330</u>	<u>-</u>	<u>(49,173,021)</u>
Total capital assets, being depreciated, net	<u>71,232,833</u>	<u>(416,931)</u>	<u>(629)</u>	<u>-</u>	<u>74,019,896</u>
Government activities capital assets, net	<u>\$ 86,134,929</u>	<u>\$ 1,540,591</u>	<u>\$ (629)</u>	<u>\$ -</u>	<u>\$ 87,674,891</u>
	Balance, July 1, 2019	Increases	Transfers	Balance, June 30, 2020	
Business-Type Activities:					
Capital assets, not being depreciated					
Construction in Progress	\$ 977,898	\$ 437,246	\$ (1,415,144)	-	
Total capital assets not being depreciated	<u>977,898</u>	<u>437,246</u>	<u>(1,415,144)</u>	<u>-</u>	
Capital assets, being depreciated:					
Buildings and Building Improvements	286,680		1,694,124	\$ 1,980,804	
Machinery and Equipment	<u>1,708,902</u>	<u>90,448</u>	<u>(278,980)</u>	<u>1,520,370</u>	
Total capital assets being depreciated	<u>1,995,582</u>	<u>90,448</u>	<u>1,415,144</u>	<u>3,501,174</u>	
Less accumulated depreciation for:					
Buildings and Building Improvements	(20,814)	(40,438)		(61,252)	
Machinery and Equipment	<u>(1,018,200)</u>	<u>(54,181)</u>	<u>-</u>	<u>(1,072,381)</u>	
Total accumulated depreciation	<u>(1,039,014)</u>	<u>(94,619)</u>	<u>-</u>	<u>(1,133,633)</u>	
Total capital assets, being depreciated, net	<u>956,568</u>	<u>(4,171)</u>	<u>1,415,144</u>	<u>2,367,541</u>	
Business-type activities capital assets, net	<u>\$ 1,934,466</u>	<u>\$ 433,075</u>	<u>\$ -</u>	<u>\$ 2,367,541</u>	

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	\$ 1,451,229
Special Education	446,534
Other Instruction	501,400
School Sponsored CoCurricular	<u>34,676</u>
Total Instruction	<u>2,433,839</u>

Support Services

Student and Instruction Related Services	501,870
General Administrative Services	17,398
School Administrative Services	231,195
Plant Operations and Maintenance	435,069
Pupil Transportation	106,830
Central Services & Information Technology	<u>149,514</u>
Total Support Services	<u>1,441,876</u>

Total Depreciation Expense - Governmental Activities	<u>\$ 3,875,715</u>
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Business-Type Activities:

Food Service Fund	<u>\$ 94,619</u>
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Total Depreciation Expense-Business-Type Activities	<u>\$ 94,619</u>
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2020, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 1,207,329
General Fund	Food Service Fund	467,430
Agency Fund	General Fund	810
Unemployment Compensation Insurance Fund	General Fund	<u>475,000</u>
		<u>\$ 2,150,569</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>\$ 432,864</u>	<u>\$ 432,864</u>
Total transfers out	<u>\$ 432,864</u>	<u>\$ 432,864</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 lease purchase agreements. 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, 2020**

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, 2020 were as follows:

Fiscal Year Ending June 30,	Governmental Activities
2021	\$ 1,067,666
2022	767,665
2023	1,007,436
2024	<u>394,757</u>
Total minimum lease payments	3,237,524
Less: amount representing interest	<u>-</u>
Present value of minimum lease payments	<u>\$ 3,237,524</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 or 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, 2020 is comprised of the following issue:

\$13,075,000, 2019 Refunding Bonds, due in annual installments of \$1,595,000 to \$2,150,000 through August 1, 2026, interest at 5.00%	<u>\$13,015,000</u>
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**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	
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	1,945,000	258,125	2,203,125
2026-2027	<u>4,190,000</u>	<u>212,250</u>	<u>4,402,250</u>
Total	<u>\$ 13,015,000</u>	<u>\$ 2,406,625</u>	<u>\$ 15,421,625</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2020 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 110,635,183
Less: Net Debt	<u>13,015,000</u>
	<u>\$ 97,620,183</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020, was as follows:

	Balance, July 1, 2019	Additions	Reductions	Balance, June 30, 2020	Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 14,750,000		\$ 1,735,000	\$ 13,015,000	\$ 1,595,000
Add: Unamortized Premium	<u>1,716,945</u>	-	<u>214,618</u>	<u>1,502,327</u>	-
Bonds Payable Net	<u>16,466,945</u>	-	<u>1,949,618</u>	<u>14,517,327</u>	<u>1,595,000</u>
Net Pension Liability	47,607,556		4,284,137	43,323,419	
Claims Payable-Workers Comp. Plan	1,747,486		700,980	1,046,506	1,046,506
Accrued Liability for Insurance Claims					
Workers Compensation Plan (IBNR)	2,926,808		176,235	2,750,573	
Lease Purchases	4,305,190		1,067,666	3,237,524	1,067,666
Compensated Absences	<u>2,524,809</u>	\$ 186,617	-	<u>2,711,426</u>	<u>271,143</u>
Governmental Activity Long-Term Liabilities	<u>\$ 75,578,794</u>	<u>\$ 186,617</u>	<u>\$ 8,178,636</u>	<u>\$ 67,586,775</u>	<u>\$ 3,980,315</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, 2020**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2020, 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 \$4,764,902 reported at June 30, 2020 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, 2020 and 2019 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Unpaid Claims, Beginning of Year	\$ 4,815,303	\$ 5,541,791
Incurred Claims (IBNR's)	1,387,255	233,244
Claim Payments	<u>(1,437,656)</u>	<u>(959,732)</u>
Unpaid Claims, End of Year	<u>\$ 4,764,902</u>	<u>\$ 4,815,303</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, 2020**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

<u>Fiscal Year Ended June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2020	\$ 250,000	\$ 255,144	\$ 272,941	\$ 904,983
2019	40,921	258,901	349,594	672,356
2018	580,988	182,262	552,438	723,750

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, 2020, 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, 2020, 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, 2020**

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.

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

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage 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.

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

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

The following represent the membership tiers for TPAF:

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

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

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

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected 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.

Other Pension Funds

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

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

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Plan Amendments

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

Measurement Focus and Basis of Accounting

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

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

Investment Valuation

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2019 is \$18.1 billion and the plan fiduciary net position as a percentage of the total pension liability is 56.27%. The collective net pension liability of the State funded TPAF at June 30, 2019 is \$61.5 billion and the plan fiduciary net position as a percentage of total pension liability is 26.95%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2018 which were rolled forward to June 30, 2019.

Actuarial Methods and Assumptions

In the July 1, 2018 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 2020.

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, 2020 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 the 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 2020, 2019 and 2018 were equal to the required contributions.

During the fiscal years ended June 30, 2020, 2019 and 2018 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 unfunded 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>
2020	\$ 2,338,773	\$ 11,870,494	\$ 109,766
2019	2,405,045	10,836,602	100,783
2018	2,210,098	8,256,280	87,145

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

In addition for fiscal years 2020, 2019 and 2018 the District contributed \$5,852, \$7,179 and \$17,756, respectively for PERS and the State contributed \$10,961, \$13,425 and \$15,403, 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 \$4,334,311 during the fiscal year ended June 30, 2020 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 both a revenue and expense/expenditure in accordance with GASB No. 85.

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

Public Employees Retirement System (PERS)

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB No. 68) requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. 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, 2018 through June 30, 2019. 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, 2019 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2019.

At June 30, 2020, the District reported in the statement of net position (accrual basis) a liability of \$43,323,419 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of July 1, 2018. The District's proportionate share of the net pension liability was based on the ratio of the District's share of contributions to the pension plan relative to the total contributions of all participating governmental entities, for the year ended June 30, 2019. At June 30, 2019, the District's proportionate share was .24044 percent, which was a decrease of .00135 percent from its proportionate share measured as of June 30, 2018 of .24179 percent.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$2,582,385 for PERS. The pension contribution made by the District during the current 2019/2020 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, 2020 with a measurement date of the prior fiscal year end of June 30, 2019. 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, 2020 for contributions made subsequent to the measurement date. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 777,599	\$ 191,384
Changes of Assumptions	4,326,003	15,037,422
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		683,877
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>1,874,702</u>	<u>280,178</u>
Total	<u>\$ 6,978,304</u>	<u>\$ 16,192,861</u>

At June 30, 2020, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
2021	\$ (743,323)
2022	(3,330,955)
2023	(3,236,119)
2024	(1,714,166)
2025	(189,994)
Thereafter	<u>-</u>
	<u>\$ (9,214,557)</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>PERS</u>
Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00-6.00% Based on Years of Service
Thereafter	3.00%-7.00% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	Pub-2010

Assumptions for mortality improvements are based on Society of Actuaries Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2019) 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 rates 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 PERS's target asset allocation as of June 30, 2019 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	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
US Equity	28.00%	8.26%
Non-US Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
High Yield	2.00%	5.37%
Real Assets	2.50%	9.31%
Private Credit	6.00%	7.92%
Real Estate	7.50%	8.33%
Private Equity	12.00%	10.85%

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>
2020	June 30, 2019	6.28%
2019	June 30, 2018	5.66%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2057

Municipal Bond Rate * From July 1, 2057
 and Thereafter

* The municipal bond return rate used is 3.50% as of the measurement date of June 30, 2019. 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 6.28%, 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 (5.28 percent) or 1-percentage-point higher (7.28 percent) than the current rate:

	1% Decrease <u>5.28%</u>	Current Discount Rate <u>6.28%</u>	1% Increase <u>7.28%</u>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 54,724,518</u>	<u>\$ 43,323,419</u>	<u>\$ 33,716,378</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability as of the measurement date of June 30, 2019. A sensitivity analysis specific to the District's net pension liability at June 30, 2019 was not provided by the pension system.

Pension Plan Fiduciary Net Position

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 employee and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the measurement period July 1, 2018 through June 30, 2019. 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, 2019, 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, 2020, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$19,535,854 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, 2020 the State's proportionate share of the net pension liability attributable to the District is \$331,213,426. The nonemployer allocation percentages are based on the ratio of the State's contributions made as a nonemployer attributable to the District adjusted for unpaid early retirement incentives relative to total contributions to TPAF during the year ended June 30, 2019. At June 30, 2019, the State's share of the net pension liability attributable to the District was .53969 percent, which was a decrease of .00767 percent from its proportionate share measured as of June 30, 2018 of .54736 percent.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>TPAF</u>
Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	1.55-4.55% Based on Years of Service
Thereafter	2.75%-5.65% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	Pub-2010

Assumptions for mortality improvements are based on Society of Actuaries Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2019) 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 TPAF's target asset allocation as of June 30, 2019 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	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
US Equity	28.00%	8.26%
Non-US Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
High Yield	2.00%	5.37%
Real Assets	2.50%	9.31%
Private Credit	6.00%	7.92%
Real Estate	7.50%	8.33%
Private Equity	12.00%	10.85%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

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

Fiscal Year	Measurement Date	Discount Rate
2020	June 30, 2019	5.60%
2019	June 30, 2018	4.86%

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, 2054
Municipal Bond Rate *	From July 1, 2054 and Thereafter

* The municipal bond return rate used is 3.50% as of the measurement date of June 30, 2019. 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 5.60%, 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 (4.60 percent) or 1-percentage-point higher (6.60 percent) than the current rate:

	1% Decrease <u>(4.60%)</u>	Current Discount Rate <u>(5.60%)</u>	1% Increase <u>(6.60%)</u>
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 390,573,938</u>	<u>\$ 331,213,426</u>	<u>\$ 281,962,945</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District as of the measurement date of June 30, 2019. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2019 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

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

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plan for school districts.

As a result of implementing GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, the post-retirement health benefit program plan is reported in an Agency Fund in the New Jersey Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. 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, 2020**

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.

Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2018:

Active Plan Members	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	148,051
Inactive Plan Members Entitled to but not yet Receiving Benefits	<u> -</u>
Total	<u>364,943</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, 2019 is \$41.7 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, 2018 which were rolled forward to June 30, 2019.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Actuarial Methods and Assumptions

In the June 30, 2018 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 \$1.28 billion to the OPEB plan in fiscal year 2019.

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.

over a period not to exceed thirty years. The State's contributions, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired Employees Plan for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2020, 2019 and 2018 were \$4,403,736, \$4,915,465 and \$5,332,556, 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, 2018 through June 30, 2019. Nonemployer allocation percentages have been rounded for presentation purposes.

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

For the fiscal year ended June 30, 2020, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$5,315,946. 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, 2020 the State's proportionate share of the OPEB liability attributable to the District is \$187,917,598. 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, 2019 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2019. At June 30, 2019, the state's share of the OPEB liability attributable to the District was .45033 percent, which was an increase of .00265 percent from its proportionate share measured as of June 30, 2018 of .44768 percent.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Actuarial Assumptions

The OPEB liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases*	
PERS:	
Initial Fiscal Year Applied Through	2026
Rate	2.00% to 6.00%
Rate Thereafter	3.00% to 7.00%
TPAF:	
Initial Fiscal Year Applied Through	2026
Rate	1.55% to 3.05%
Rate Thereafter	1.55% to 3.05%
Mortality:	
PERS	Pre-retirement and Post-retirement based on Pub-2010 Healthy "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.
TPAF	Pre-retirement and Post-retirement based on Pub-2010 "Teachers" and "General" classifications respectively, headcount-weighted mortality tables with fully generational mortality improvement projections from the central year using Scale MP-2019.
Long-Term Rate of Return	2.00%

*Salary increases are based on the defined benefit pension plan that the member is enrolled in and the members years of service.

For the June 30, 2019 measurement date healthcare cost trend rates for pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Actuarial Assumptions (Continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2015 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the plan upon retirement.

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 2.00% as of June 30, 2019.

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>
2020	June 30, 2019	3.50%
2019	June 30, 2018	3.87%

The discount rate represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Changes in the Total OPEB Liability

The change in the State’s proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2020 (measurement date June 30, 2019) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2018 Measurement Date	<u>\$ 206,430,232</u>
Changes Recognized for the Fiscal Year:	
Service Cost	7,998,162
Interest on the Total OPEB Liability	8,191,095
Differences Between Expected and Actual Experience	(31,906,243)
Changes of Assumptions	2,801,867
Gross Benefit Payments	(5,768,510)
Contributions from the Member	170,995
Net Changes	<u>\$ (18,512,634)</u>
Balance, June 30, 2019 Measurement Date	<u>\$ 187,917,598</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% percent in 2018 to 3.50% percent in 2019.

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, 2019.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 3.50%, 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 (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 222,004,943	\$ 187,917,598	\$ 160,840,480

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:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability (School Retirees)	\$ 154,835,725	\$ 187,917,598	\$ 231,711,205

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019 were not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 OTHER INFORMATION (Continued)

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.

NOTE 6 INFECTIOUS DISEASE OUTBREAK – COVID-19 PANDEMIC

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been characterized as a pandemic (the "Pandemic") by the World Health Organization and is currently affecting many parts of the world, including the United States and the State of New Jersey. On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. Subsequently, the President's Coronavirus Guidelines for America and the United States Centers for Disease Control and Prevention called upon Americans to take actions to slow the spread of COVID-19 in the United States.

New Jersey Governor Phil Murphy has issued multiple Executive Orders since March 16, 2020 including but not limited to aggressive social distancing measures, restrictions on local elections, restrictions on foreclosure and evictions, suspension of all elective surgeries, closing of all schools and child care centers, the commandeering of property such as medical supplies, the cessation of all non-essential construction projects, extending insurance premium grace periods, the temporary reprieve to certain at-risk inmates and the extension of the permitted statutory grace period from May 11, 2020 to June 1, 2020 for quarterly property taxes due May 1, 2020. The Board expects ongoing actions will be taken by State, federal and local governments and private entities to mitigate the spread and impacts of COVID-19. The Pandemic has negatively affected travel, commerce, and financial markets globally, and is widely expected to continue negatively affecting economic growth and financial markets worldwide. These negative impacts may reduce or negatively affect property values within the School District. The declaration of a public health emergency remains in effect as of the date of audit. As part of a planned multi-stage approach to restart the State's economy, Governor Murphy has signed a series of Executive Orders permitting the resumption of certain activities.

Because of the evolving nature of the outbreak and federal, state and local responses thereto, the Board cannot predict how the outbreak will impact the financial condition or operations of the School District, or if there will be any impact on the assessed values of property within the School District or deferral of tax payments to municipalities. The Board cannot predict costs associated with this or any other potential infectious disease outbreak, including whether there will be any reduction in State funding or an increase in operational costs incurred to clean, sanitize and maintain its facilities either before or after an outbreak of an infectious disease.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 26,018,540		\$ 26,018,540	\$ 26,018,540	-
Tuition	153,000		153,000	82,120	\$ (70,880)
Miscellaneous	126,663	-	126,663	753,731	627,068
Total Local Sources	26,298,203	-	26,298,203	26,854,391	556,188
State Sources					
Equalization Aid	114,218,804	-	114,218,804	114,218,804	
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	1,000,000	-	1,000,000	2,366,413	1,366,413
Education Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Nonpublic Transportation Aid				784	784
On-behalf TPAF - NCGI Premium (Non-Budget)				209,019	209,019
On-behalf TPAF - LTDI Premium (Non-Budget)				10,961	10,961
On-behalf TPAF - Normal Cost (Non-Budget)				11,661,475	11,661,475
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				4,403,736	4,403,736
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,334,311	4,334,311
Total State Sources	141,835,732	-	141,835,732	163,822,431	21,986,699
Federal Sources					
Medicaid Reimbursement (SEMI)	308,930	-	308,930	239,806	(69,124)
Total Federal Sources	308,930	-	308,930	239,806	(69,124)
Total Revenues	168,442,865	-	168,442,865	190,916,628	22,473,763
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	2,268,935	\$ (370,955)	1,897,980	1,729,206	168,774
Grades 1-5	13,532,122	(2,268,261)	11,263,861	11,022,143	241,718
Grades 6-8	9,079,668	180,394	9,260,062	9,223,901	36,161
Grades 9-12	7,637,307	664,533	8,301,840	8,295,179	6,661
Regular Programs - Home Instruction					
Salaries of Teachers	101,487	(7,439)	94,048	94,048	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	70,000	32,049	102,049	102,049	-
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	1,035,416	4,497	1,039,913	936,204	103,709
Purchased Professional/Educational Services	79,500	(13,890)	65,610	53,148	12,462
Purchased Technical Services	49,130	(1,795)	47,335	37,334	10,001
Other Purchased Services	427,123	107,954	535,077	510,134	24,943
General Supplies	2,073,312	165,050	2,238,362	2,020,104	218,258
General Supplies Acquired Under Lease-Purchase(Non-Budget)				-	-
Textbooks	249,037	(86,858)	162,179	142,368	19,811
Miscellaneous Expenditures	98,500	(5,731)	92,769	48,690	44,079
Total Regular Programs	36,701,537	(1,600,452)	35,101,085	34,214,508	886,577

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Special Education					
Cognitive Impaired - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,894,852	\$ (750,775)	\$ 1,144,077	\$ 1,141,143	\$ 2,934
Other Salaries for Instruction	565,943	67,416	633,359	632,688	671
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,000	(7,892)	1,108	-	1,108
Textbooks	1,000	-	1,000	490	510
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,470,795	(691,251)	1,779,544	1,774,321	5,223
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	566,265	(119,763)	446,502	446,451	51
Other Salaries for Instruction	205,028	93,981	299,009	297,946	1,063
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	27,576	(21,935)	5,641	5,486	155
Textbooks	1,000	(508)	492	492	-
Total Behavioral Disabilities	799,869	(48,225)	751,644	750,375	1,269
Multiple Disabilities					
Salaries of Teachers	959,890	43,460	1,003,350	998,396	4,954
Other Salaries for Instruction	574,469	(66,746)	507,723	502,754	4,969
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	1,534,359	(23,286)	1,511,073	1,501,150	9,923
Resource Room/Resource Center					
Salaries of Teachers	3,113,881	1,160,275	4,274,156	4,259,477	14,679
Other Salaries for Instruction	404,622	88,677	493,299	484,400	8,899
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	8,800	(7,658)	1,142	-	1,142
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,528,303	1,240,294	4,768,597	4,743,877	24,720

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Visually Impaired					
Other Salaries for Instruction	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-
Preschool Disabilities - Full - Time					
Salaries of Teachers	\$ 616,900	\$ (53,310)	\$ 563,590	\$ 563,590	-
Other Salaries for Instruction	334,694	33,798	368,492	368,492	-
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	951,594	(19,512)	932,082	932,082	-
Autism					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total Autism	-	-	-	-	-
Total Special Education	9,284,920	458,020	9,742,940	9,701,805	\$ 41,135
Basic Skills/Remedial					
Salaries of Teachers	1,397,310	283,548	1,680,858	1,676,288	4,570
Purchased Professional/Educational Services	-	-	-	-	-
Total Basic Skills/Remedial	1,397,310	283,548	1,680,858	1,676,288	4,570
Bilingual Education					
Salaries of Teachers	8,653,081	141,160	8,794,241	8,775,652	18,589
Other Salaries for Instruction	281,990	157,859	439,849	434,676	5,173
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,200	(1,200)	-	-	-
General Supplies	36,625	(14,973)	21,652	21,296	356
Textbooks	40,000	(35,977)	4,023	2,826	1,197
Other Objects	-	-	-	-	-
Total Bilingual Education	9,012,896	246,869	9,259,765	9,234,450	25,315
School Sponsored Co-Curricular Activities					
Salaries	81,300	17,029	98,329	90,248	8,081
Other Purchased Services	10,000	-	10,000	-	10,000
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	91,300	17,029	108,329	90,248	18,081
School Sponsored Athletics					
Salaries	709,200	(41,394)	667,806	662,650	5,156
Purchased Services	82,000	(30,000)	52,000	51,635	365
General Supplies	163,067	28,392	191,459	171,588	19,871
Other Objects	9,170	-	9,170	5,628	3,542
Total School Sponsored Athletics	963,437	(43,002)	920,435	891,501	28,934
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, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Before/After School Program					
Salaries	-	\$ 7,489	\$ 7,489	-	\$ 7,489
Other Purchased Services	-	-	-	-	-
Total Before/After School Program	-	7,489	7,489	-	7,489
Total Instruction	\$ 57,451,400	\$ (630,499)	\$ 56,820,901	\$ 55,808,800	\$ 1,012,101
Undistributed Expenditures					
Instruction					
Tuition to Other LEAS within the State-Regular	81,081	-	81,081	13,273	67,808
Tuition to Other LEAs w/i State - Special	7,180,713	(1,379,713)	5,801,000	5,765,625	35,375
Tuition to CVSD - Regular	774,222	-	774,222	706,900	67,322
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	158,318	20,445	178,763	178,763	-
Tuition to Priv. Sch. for the Disabled - State	3,778,287	1,325,431	5,103,718	5,103,095	623
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	182,793	-	182,793	182,793	-
Tuition - Other	29,704	-	29,704	-	29,704
Total Undistributed Expenditures - Instruction	12,185,118	(33,837)	12,151,281	11,950,449	200,832
Attendance and Social Work					
Salaries	1,098,056	(63,475)	1,034,581	1,014,695	19,886
Salaries of Family Support Teams	37,470	13,495	50,965	40,907	10,058
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	191,400	122,059	313,459	312,502	957
Purchased Professional & Technical Services	3,000	(2,999)	1	-	1
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,000	(953)	1,047	-	1,047
Other Objects	-	-	-	-	-
Total Attendance and Social Work	1,331,926	68,127	1,400,053	1,368,104	31,949
Health Services					
Salaries	1,267,235	(97,149)	1,170,086	1,071,089	98,997
Salaries of Social Service Coordinators	1,163,070	33,160	1,196,230	1,171,477	24,753
Purchased Professional & Technical Services	233,146	(72,671)	160,475	130,528	29,947
Other Purchased Services	1,050	475	1,525	1,500	25
Supplies and Materials	19,641	3,000	22,641	10,511	12,130
Other Objects	-	-	-	-	-
Total Health Services	2,684,142	(133,185)	2,550,957	2,385,105	165,852
Other Support Serv. Students - Related Serv.					
Salaries	424,005	102,311	526,316	526,315	1
Purchased Professional Educational Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Supp.Serv. Student - Related Serv.	424,005	102,311	526,316	526,315	1
Guidance					
Salaries of Other Professional Staff	1,511,096	(331,947)	1,179,149	1,169,978	9,171
Salaries of Secretarial and Clerical	255,073	(38,710)	216,363	215,995	368
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	88,593	(40,771)	47,822	47,822	-
Other Purchased Services	101,600	40,568	142,168	123,864	18,304
Supplies and Materials	4,600	-	4,600	2,812	1,788
Other Objects	-	-	-	-	-
Total Guidance	1,960,962	(370,860)	1,590,102	1,560,471	29,631

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Teams					
Salaries of Other Professional Staff	\$ 2,673,577	\$ 13,783	\$ 2,687,360	\$ 2,638,583	\$ 48,777
Salaries of Secretarial & Clerical Assistants	247,641	7,265	254,906	254,905	1
Other Purchased Professional and Tech. Svc.	1,768,076	(86,202)	1,681,874	1,653,257	28,617
Miscellaneous Purchased Services	7,000	(2,958)	4,042	2,058	1,984
Supplies and Materials	-	4,500	4,500	3,828	672
Other Objects	500	1,958	2,458	395	2,063
Total Child Study Teams	4,696,794	(61,654)	4,635,140	4,553,026	82,114
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	857,075	586,940	1,444,015	1,442,019	1,996
Salaries of Secretarial & Clerical Assist.	324,238	20,835	345,073	344,663	410
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	74,000	(57,288)	16,712	7,207	9,505
Other Purchased Professional and Tech. Svc.	6,100	(1,344)	4,756	4,456	300
Other Purchased Services	77,711	298	78,009	76,755	1,254
Supplies and Materials	173,880	23,270	197,150	180,767	16,383
Other Objects	13,194	19,372	32,566	26,615	5,951
Total Improvement of Instruction Services	1,526,198	592,083	2,118,281	2,082,482	35,799
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	476,886	109,532	586,418	535,467	50,951
Salaries of Technology Coordinators	97,902	25,738	123,640	120,351	3,289
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	4,400	(3,300)	1,100	-	1,100
Other Purchased Services	7,500	(2,500)	5,000	5,000	-
Supplies and Materials	28,150	(19,936)	8,214	4,105	4,109
Other Objects	1,000	(1,000)	-	-	-
Total Educational Media/School Library	615,838	108,534	724,372	664,923	59,449
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	67,000	(11,259)	55,741	37,863	17,878
Purchased Professional/Educational Services	155,903	(109,287)	46,616	36,445	10,171
Other Purchased Professional and Technical Services	8,000	(5,323)	2,677	2,587	90
Other Purchased Services	55,200	(3,996)	51,204	29,743	21,461
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	286,103	(129,865)	156,238	106,638	49,600
Support Services General Administration					
Salaries	386,660	(7,542)	379,118	377,762	1,356
Audit Fees	85,000	66,542	151,542	76,542	75,000
Legal Services	295,000	100,000	395,000	339,257	55,743
Other Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	10,000	8,000	18,000	14,000	4,000
Communications/Telephone	1,057,114	75,950	1,133,064	1,120,705	12,359
BOE Other Purchased Services	35,000	1,420	36,420	33,172	3,248
Other Purchased Services	142,178	(15,995)	126,183	100,745	25,438
General Supplies	57,745	3,525	61,270	55,299	5,971
Judgements Against the School District	-	-	-	-	-
Miscellaneous Expenditures	64,170	(2,234)	61,936	56,294	5,642
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	2,132,867	229,666	2,362,533	2,173,776	188,757

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,736,131	\$ 45,139	\$ 3,781,270	\$ 3,747,352	\$ 33,918
Salaries of Secretarial and Clerical Assistants	1,165,208	149,279	1,314,487	1,272,448	42,039
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	15,600	(3,779)	11,821	4,050	7,771
Other Purchased Services	70,400	(24,597)	45,803	32,251	13,552
Supplies and Materials	88,042	37,979	126,021	87,096	38,925
Other Objects	18,000	(14,190)	3,810	3,486	324
Total Support Services School Administration	5,093,381	189,831	5,283,212	5,146,683	136,529
Central Services					
Salaries	1,939,293	(137,358)	1,801,935	1,792,813	9,122
Purchased Technical Services	96,423	24,897	121,320	113,571	7,749
Miscellaneous Purchased Services	89,843	14,176	104,019	92,741	11,278
Supplies and Materials	30,454	12,959	43,413	40,156	3,257
Other Objects	6,318	-	6,318	3,269	3,049
Total Central Services	2,162,331	(85,326)	2,077,005	2,042,550	34,455
Admin. Info. Technology					
Salaries	1,275,047	183,105	1,458,152	1,453,491	4,661
Purchased Technical Services	150,000	(15,699)	134,301	134,301	-
Other Purchased Services	601,596	(141,890)	459,706	426,232	33,474
Supplies and Materials	71,018	159,642	230,660	223,865	6,795
Total Admin. Info. Technology	2,097,661	185,158	2,282,819	2,237,889	44,930
Required Maintenance for School Facilities					
Salaries	929,297	(124,605)	804,692	799,590	5,102
Cleaning, Repair and Maintenance Service	1,565,815	451,458	2,017,273	1,696,991	320,282
Supplies and Materials	367,600	(50,000)	317,600	297,630	19,970
Total Required Maintenance for School Facilities	2,862,712	276,853	3,139,565	2,794,211	345,354
Custodial Services					
Salaries	6,328,579	(332,137)	5,996,442	5,993,013	3,429
Salaries of Non-Instructional Aides	223,113	(223,113)	-	-	-
Purchased Professional and Technical Services	225,000	64,000	289,000	284,927	4,073
Cleaning, Repair and Maintenance Services	975,691	(76,355)	899,336	825,094	74,242
Rental of Land, Bldgs & Other than Lease Purchase	6,500	-	6,500	3,591	2,909
Other Purchased Property Services	334,620	-	334,620	333,987	633
Insurance	987,000	(78,700)	908,300	906,123	2,177
Miscellaneous Purchased Services	1,000	-	1,000	-	1,000
General Supplies	478,887	25,500	504,387	401,282	103,105
Energy (Electricity)	1,565,600	(59,000)	1,506,600	1,479,349	27,251
Energy (Natural Gas)	730,302	(109,000)	621,302	599,716	21,586
Energy (Gasoline)	4,120	-	4,120	-	4,120
Other Objects	13,536	16,700	30,236	19,174	11,062
Total Custodial Services	11,873,948	(772,105)	11,101,843	10,846,256	255,587
Care and Upkeep of Grounds					
Salaries	319,193	2,664	321,857	321,856	1
Total Care and Upkeep of Grounds	319,193	2,664	321,857	321,856	1

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Security					
Salaries	\$ 2,201,332	\$ 142,793	\$ 2,344,125	\$ 2,331,953	\$ 12,172
Purchased Professional and Technical Services	56,210	6,184	62,394	25,180	37,214
Clean, Repair and Maintenance Svc.	50,000	(44,775)	5,225	4,339	886
General Supplies	8,371	(1,000)	7,371	-	7,371
	<u>2,315,913</u>	<u>103,202</u>	<u>2,419,115</u>	<u>2,361,472</u>	<u>57,643</u>
Total Security					
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,489,744	313,567	1,803,311	1,803,219	92
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	503,696	12,632	516,328	516,328	-
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	(2,384)	44,536	44,535	1
Cleaning Repair & Maint. Services	275,603	271,745	547,348	547,348	-
Contracted Services (Bet. Home and Sch.)-Vendors	51,000	(25,980)	25,020	22,123	2,897
Contracted Services (Other Than Between Home and School) - Vendors	308,214	(92,771)	215,443	130,777	84,666
Contracted Services (Sp. Ed. Students)-Vendors	131,000	(11,000)	120,000	112,323	7,677
Contracted Serv.(Reg. Students)-ESCs & CTSA	56,596	(56,596)	-	-	-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	1,260,000	936,772	2,196,772	2,193,496	3,276
Contracted Services - Aid in Lieu Pymts-NonPub Sch	260,000	(73,828)	186,172	176,438	9,734
Miscellaneous Purchased Services-Transportation	6,041	-	6,041	498	5,543
Supplies and Materials	-	-	-	-	-
Transportation Supplies	208,355	(41,351)	167,004	149,143	17,861
Other Objects	7,314	1,858	9,172	7,269	1,903
	<u>4,604,483</u>	<u>1,232,664</u>	<u>5,837,147</u>	<u>5,703,497</u>	<u>133,650</u>
Total Student Transportation Services					
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Support Services					
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	2,581,230	32,963	2,614,193	2,422,673	191,520
Other Retirement Contributions - PERS	2,503,000	(46,300)	2,456,700	2,454,391	2,309
Other Retirement Contributions - Regular	-	-	-	-	-
Unemployment Compensation	465,000	(215,000)	250,000	250,000	-
Workers Compensation	1,035,500	1,004,500	2,040,000	2,022,194	17,806
Health Benefits	22,000,764	(2,373,140)	19,627,624	19,012,963	614,661
Tuition Reimbursement	222,000	(3,370)	218,630	204,620	14,010
Other Retirement Contributions - DCRP	-	-	-	-	-
	<u>28,807,494</u>	<u>(1,600,347)</u>	<u>27,207,147</u>	<u>26,366,841</u>	<u>840,306</u>
Total Unallocated Benefits					

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 209,019	\$ (209,019)
On-behalf TPAF LTDI Pension (Non-Budget)				10,961	(10,961)
On-behalf TPAF Normal Cost (Non-Budget)				11,661,475	(11,661,475)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				4,403,736	(4,403,736)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,334,311	(4,334,311)
Total Undistributed Expenditures	\$ 87,981,069	\$ (96,086)	\$ 87,884,983	105,812,046	(17,927,063)
Total Current Expenditures	145,432,469	(726,585)	144,705,884	161,620,846	(16,914,962)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	40,000	252,418	292,418	61,548	230,870
Grades 6-8	16,000	42,000	58,000	3,436	54,564
Grades 9-12	26,000	36,000	62,000	25,434	36,566
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	21,000	(16,000)	5,000	4,999	1
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Instruction	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	209,517	209,517	79,839	129,678
Security	-	-	-	-	-
Admin. Info. Tech.	39,923	319,602	359,525	358,880	645
Custodial Services	60,000	428,214	488,214	131,906	356,308
Student Transportation - Non-Instructional Equipment	-	2,200	2,200	2,063	137
Operation and Maint. of Plant Services	-	2,500	2,500	2,500	-
School Buses - Regular	112,000	110,176	222,176	102,721	119,455
Undist. Expendit. - Other Support Services	-	-	-	-	-
Total Equipment	314,923	1,386,627	1,701,550	773,326	928,224
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	125,000	(30,000)	95,000	95,000	-
Construction Services	1,175,000	2,580,451	3,755,451	2,585,934	1,169,517
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	1,300,000	2,550,451	3,850,451	2,680,934	1,169,517
Total Capital Outlay	1,614,923	3,937,078	5,552,001	3,454,260	2,097,741
Special Schools					
Summer School - Instruction	145,547	13,467	159,014	128,125	30,889
Summer School - Support Services	-	-	-	-	-
Total Special Schools	145,547	13,467	159,014	128,125	30,889
Other Alternative Ed Program - Instruction					
Salaries of Teachers	67,739	(12,409)	55,330	55,330	-
Other Salaries of Instruction	52,777	(27,217)	25,560	25,560	-
Total Other Alternative Ed Program - Instruction	120,516	(39,626)	80,890	80,890	-
Transfer to Charter Schools	27,818,000	(241,088)	27,576,912	27,485,310	91,602
Total General Fund	175,131,455	2,943,246	178,074,701	192,769,431	(14,694,730)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(6,688,590)	(2,943,246)	(9,631,836)	(1,852,803)	7,779,033

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	\$ 82,036,387	\$ (2,744,891)	\$ 79,291,496	\$ 76,972,009	\$ (2,319,487)
Transfer In - Special Revenue - School-Based Budgets Fund	1,200,000	-	1,200,000	1,160,906	(39,094)
Lease Purchase Proceeds (Non-Budget)	-	-	-	-	-
Transfer Out - Special Revenue Fund - Preschool Program	(728,042)	-	(728,042)	(728,042)	-
Transfer Out - Contribution to School-Based Budgets	(82,036,387)	2,744,891	(79,291,496)	(76,972,009)	2,319,487
Total Other Financing Sources (Uses)	471,958	-	471,958	432,864	(39,094)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under)					
Expenditures and Other Financing Sources (Uses)	(6,216,632)	(2,943,246)	(9,159,878)	(1,419,939)	7,739,939
Fund Balance, Beginning of Year	14,044,266	-	14,044,266	14,044,266	-
Fund Balance, End of Year	<u>\$ 7,827,634</u>	<u>\$ (2,943,246)</u>	<u>\$ 4,884,388</u>	<u>\$ 12,624,327</u>	<u>\$ 7,739,939</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus				\$ 3,421,110	
Excess Surplus Designated for Subsequent Year's Expenditures					
Capital Reserve				94,811	
Capital Reserve - Designated for Subsequent Year's Expenditures				527,688	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				17,744	
Committed Fund Balance					
Year End Encumbrances				1,666,587	
Assigned Fund Balance					
Year End Encumbrances				517,055	
Designated for Subsequent Year's Expenditures				1,577,794	
Unassigned				<u>4,801,538</u>	
				12,624,327	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payments Not Recognized on GAAP Basis				(14,001,943)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(2,366,413)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ (3,744,029)</u>	

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
REVENUES												
Local Sources												
Property Taxes	\$ 26,018,540		\$ 26,018,540	-		-	\$ 26,018,540		\$ 26,018,540	\$ 26,018,540		\$ 26,018,540
Tuition	153,000		153,000	-		-	153,000		153,000	82,120		82,120
Interest Earned on Maintenance Reserve			-	-		-			-			-
Interest Earned on Capital Reserve			-	-		-			-			-
Miscellaneous	126,663		126,663	-		-	126,663		126,663	753,731		753,731
Total Local Sources	26,298,203		26,298,203	-		-	26,298,203		26,298,203	26,854,391		26,854,391
State Sources												
Equalization Aid	114,218,804		114,218,804	-		-	114,218,804		114,218,804	114,218,804		114,218,804
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	1,000,000		1,000,000	-		-	1,000,000		1,000,000	2,366,413		2,366,413
Education Adequacy Aid	11,009,173		11,009,173	-		-	11,009,173		11,009,173	11,009,173		11,009,173
Nonpublic Transportation Aid										784		784
On-behalf TPAF - NCGI Premium (Non-Budget)										209,019		209,019
On-behalf TPAF - LTDI Premium (Non-Budget)										10,961		10,961
On-behalf TPAF - Normal Cost (Non-Budget)										11,661,475		11,661,475
On-behalf TPAF - Post-Retirement Medical (Non-Budget)										4,403,736		4,403,736
On-behalf TPAF Social Security Payments (Non-Budget)										4,334,311		4,334,311
Total State Sources	141,835,732		141,835,732	-		-	141,835,732		141,835,732	163,822,431		163,822,431
Federal Sources												
Medicaid Reimbursement	308,930		308,930	-		-	308,930		308,930	239,806		239,806
Total Federal Sources	308,930		308,930	-		-	308,930		308,930	239,806		239,806
Total Revenues	168,442,865		168,442,865	-		-	168,442,865		168,442,865	190,916,628		190,916,628
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten	9,167	\$ 2,259,768	2,268,935	(9,167)	\$ (361,788)	(370,955)	\$ 1,897,980	1,897,980		\$ 1,729,206	1,729,206	
Grades 1-5	1,020,000	12,512,122	13,532,122	332,958	(2,601,219)	(2,268,261)	1,352,958	9,910,903	11,263,861	1,352,957	9,669,186	11,022,143
Grades 6-8	185,000	8,894,668	9,079,668	(79,364)	259,758	180,394	105,636	9,154,426	9,260,062	105,636	9,118,265	9,223,901
Grades 9-12	258,023	7,379,284	7,637,307	96,546	567,987	664,533	354,569	7,947,271	8,301,840	354,366	7,940,813	8,295,179
Regular Programs - Home Instruction												
Salaries of Teachers												
Other Salaries for Instruction	101,487		101,487	(7,439)		(7,439)	94,048		94,048	94,048		94,048
Purchased Professional/Educational Services	70,000		70,000	32,049		32,049	102,049		102,049	102,049		102,049
Regular Programs - Undistributed Instruction												
Salaries of Teachers												
Other Salaries for Instruction	402,780	632,636	1,035,416	(72,298)	76,795	4,497	330,482	709,431	1,039,913	330,481	605,723	936,204
Purchased Professional/Educational Services		79,500	79,500		(13,890)	(13,890)		65,610	65,610		53,148	53,148
Purchase Technical Services	39,130	10,000	49,130	(1,795)		(1,795)	37,335	10,000	47,335	37,334		37,334
Other Purchased Services		427,123	427,123		107,954	107,954		535,077	535,077		510,134	510,134
General Supplies		2,073,312	2,073,312	4,329	160,721	165,050	4,329	2,234,033	2,238,362	4,283	2,015,821	2,020,104
General Supplies Acquired Under Lease-Purchase(Non-Budget)												
Textbooks		249,037	249,037		(86,858)	(86,858)		162,179	162,179		142,368	142,368
Miscellaneous Expenditures	8,000	90,500	98,500	5,000	(10,731)	(5,731)	13,000	79,769	92,769	12,667	36,023	48,690
Total Regular Programs	2,093,587	34,607,950	36,701,537	300,819	(1,901,271)	(1,600,452)	2,394,406	32,706,679	35,101,085	2,393,821	31,820,687	34,214,508

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES												
Special Education												
Cognitive Impaired - Mild												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities												
Salaries of Teachers		\$ 1,894,852	\$ 1,894,852		\$ (750,775)	\$ (750,775)		\$ 1,144,077	\$ 1,144,077		\$ 1,141,143	\$ 1,141,143
Other Salaries for Instruction		565,943	565,943		67,416	67,416		633,359	633,359		632,688	632,688
Purchased Professional/Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		9,000	9,000		(7,892)	(7,892)		1,108	1,108		-	-
Textbooks		1,000	1,000		-	-		1,000	1,000		490	490
Other Objects		-	-		-	-		-	-		-	-
Total Learning and/or Language Disabilities	-	2,470,795	2,470,795	-	(691,251)	(691,251)	-	1,779,544	1,779,544	-	1,774,321	1,774,321
Auditory Impairments												
Other Salaries for Instruction		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities												
Salaries of Teachers		566,265	566,265		(119,763)	(119,763)		446,502	446,502		446,451	446,451
Other Salaries for Instruction		205,028	205,028		93,981	93,981		299,009	299,009		297,946	297,946
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		27,576	27,576		(21,935)	(21,935)		5,641	5,641		5,486	5,486
Textbooks		1,000	1,000		(508)	(508)		492	492		492	492
Total	-	799,869	799,869	-	(48,225)	(48,225)	-	751,644	751,644	-	750,375	750,375
Multiple Disabilities												
Salaries of Teachers		959,890	959,890		43,460	43,460		1,003,350	1,003,350		998,396	998,396
Other Salaries for Instruction		574,469	574,469		(66,746)	(66,746)		507,723	507,723		502,754	502,754
Purchasing Professional Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
Textbooks		-	-		-	-		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Multiple Disabilities	-	1,534,359	1,534,359	-	(23,286)	(23,286)	-	1,511,073	1,511,073	-	1,501,150	1,501,150
Resource Room/Resource Center												
Salaries of Teachers		3,113,881	3,113,881		1,160,275	1,160,275		4,274,156	4,274,156		4,259,477	4,259,477
Other Salaries for Instruction		404,622	404,622		88,677	88,677		493,299	493,299		484,400	484,400
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
Purchased Technical Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		8,800	8,800		(7,658)	(7,658)		1,142	1,142		-	-
Textbooks		1,000	1,000		(1,000)	(1,000)		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Resource Room/Resource Center	-	3,528,303	3,528,303	-	1,240,294	1,240,294	-	4,768,597	4,768,597	-	4,743,877	4,743,877

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Visually Impaired												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time												
Salaries of Teachers	\$ 616,900	-	\$ 616,900	\$ (53,310)	-	\$ (53,310)	\$ 563,590	-	\$ 563,590	\$ 563,590	-	\$ 563,590
Other Salaries for Instruction	307,573	\$ 27,121	334,694	29,970	\$ 3,828	33,798	337,543	\$ 30,949	368,492	337,543	\$ 30,949	368,492
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	924,473	27,121	951,594	(23,340)	3,828	(19,512)	901,133	30,949	932,082	901,133	30,949	932,082
Autism												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Autism	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Education	924,473	8,360,447	9,284,920	(23,340)	481,360	458,020	901,133	8,841,807	9,742,940	901,133	8,800,672	9,701,805
Basic Skills/Remedial												
Salaries of Teachers	-	1,397,310	1,397,310	-	283,548	283,548	-	1,680,858	1,680,858	-	1,676,288	1,676,288
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial	-	1,397,310	1,397,310	-	283,548	283,548	-	1,680,858	1,680,858	-	1,676,288	1,676,288
Bilingual Education												
Salaries of Teachers	-	8,653,081	8,653,081	-	141,160	141,160	-	8,794,241	8,794,241	-	8,775,652	8,775,652
Other Salaries for Instruction	25,000	256,990	281,990	(7,987)	165,846	157,859	17,013	422,836	439,849	17,013	417,663	434,676
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	1,200	1,200	-	(1,200)	(1,200)	-	-	-	-	-	-
General Supplies	-	36,625	36,625	-	(14,973)	(14,973)	-	21,652	21,652	-	21,296	21,296
Textbooks	-	40,000	40,000	-	(35,977)	(35,977)	-	4,023	4,023	-	2,826	2,826
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	25,000	8,987,896	9,012,896	(7,987)	254,856	246,869	17,013	9,242,752	9,259,765	17,013	9,217,437	9,234,450
School Sponsored Co-Curricular Activities												
Salaries	81,300	-	81,300	10,029	7,000	17,029	91,329	7,000	98,329	90,248	-	90,248
Purchased Services	-	10,000	10,000	-	-	-	-	10,000	10,000	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	81,300	10,000	91,300	10,029	7,000	17,029	91,329	17,000	108,329	90,248	-	90,248
School Sponsored Athletics												
Salaries	709,200	-	709,200	(41,394)	-	(41,394)	667,806	-	667,806	662,650	-	662,650
Purchased Services	82,000	-	82,000	(30,000)	-	(30,000)	52,000	-	52,000	51,635	-	51,635
Supplies and Materials	158,067	5,000	163,067	28,392	-	28,392	186,459	5,000	191,459	171,588	-	171,588
Other Objects	9,170	-	9,170	-	-	-	9,170	-	9,170	5,628	-	5,628
Total School Sponsored Athletics	958,437	5,000	963,437	(43,002)	-	(43,002)	915,435	5,000	920,435	891,501	-	891,501
Other Instructional Programs - Instruction												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs	-	-	-	-	-	-	-	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Before/After School Program												
Salaries	-	-	-	-	\$ 7,489	\$ 7,489	-	\$ 7,489	\$ 7,489	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Program	-	-	-	-	7,489	7,489	-	7,489	7,489	-	-	-
Total Instruction	\$ 4,082,797	\$ 53,368,603	\$ 57,451,400	\$ 236,519	(867,018)	(630,499)	\$ 4,319,316	52,501,585	56,820,901	\$ 4,293,716	\$ 51,515,084	\$ 55,808,800
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Regular	81,081	-	81,081	-	-	-	81,081	-	81,081	13,273	-	13,273
Tuition to Other LEAS within the State-Special	7,180,713	-	7,180,713	(1,379,713)	-	(1,379,713)	5,801,000	-	5,801,000	5,765,625	-	5,765,625
Tuition to County Voc. School District-Regular	774,222	-	774,222	-	-	-	774,222	-	774,222	706,900	-	706,900
Tuition to County Voc. School District-Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	158,318	-	158,318	20,445	-	20,445	178,763	-	178,763	178,763	-	178,763
Tuition to APSSD w/I State	3,778,287	-	3,778,287	1,325,431	-	1,325,431	5,103,718	-	5,103,718	5,103,095	-	5,103,095
Tuition to Private Sch. Disabled & Other LEAs-Spl, O/S, State	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - State Facilities	182,793	-	182,793	-	-	-	182,793	-	182,793	182,793	-	182,793
Tuition - Other	29,704	-	29,704	-	-	-	29,704	-	29,704	-	-	-
Total Undistributed Expenditures - Instruction	12,185,118	-	12,185,118	(33,837)	-	(33,837)	12,151,281	-	12,151,281	11,950,449	-	11,950,449
Attendance and Social Work												
Salaries	148,436	949,620	1,098,056	9,069	(72,544)	(63,475)	157,505	877,076	1,034,581	157,505	857,190	1,014,695
Salaries of Family Support Teams	37,470	-	37,470	13,495	-	13,495	50,965	-	50,965	40,907	-	40,907
Salaries of Family Liaisons/Comm Parent Inv Spec	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Community School Coordinators	191,400	-	191,400	122,059	-	122,059	313,459	-	313,459	312,502	-	312,502
Purchased Professional and Technical Services	-	3,000	3,000	-	(2,999)	(2,999)	-	1	1	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	2,000	2,000	-	(953)	(953)	-	1,047	1,047	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Attendance and Social Work	377,306	954,620	1,331,926	144,623	(76,496)	68,127	521,929	878,124	1,400,053	510,914	857,190	1,368,104
Health Services												
Salaries	-	1,267,235	1,267,235	-	(97,149)	(97,149)	-	1,170,086	1,170,086	-	1,071,089	1,071,089
Salaries of Social Service Coordinators	-	1,163,070	1,163,070	-	33,160	33,160	-	1,196,230	1,196,230	-	1,171,477	1,171,477
Purchased Professional & Technical Services	230,396	2,750	233,146	(70,171)	(2,500)	(72,671)	160,225	250	160,475	130,528	-	130,528
Other Purchased Services	1,050	-	1,050	475	-	475	1,525	-	1,525	1,500	-	1,500
Supplies and Materials	17,141	2,500	19,641	5,000	(2,000)	3,000	22,141	500	22,641	10,511	-	10,511
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Services	248,587	2,435,555	2,684,142	(64,696)	(68,489)	(133,185)	183,891	2,367,066	2,550,957	142,539	2,242,566	2,385,105
Other Support Services Students - Related Services												
Salaries	424,005	-	424,005	102,311	-	102,311	526,316	-	526,316	526,315	-	526,315
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Sids.-Rel Services	424,005	-	424,005	102,311	-	102,311	526,316	-	526,316	526,315	-	526,315

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Guidance												
Salaries of Other Professional Staff	\$ 64,166	\$ 1,446,930	\$ 1,511,096	\$ (64,166)	\$ (267,781)	\$ (331,947)	\$ 87,461	\$ 1,179,149	\$ 1,179,149	\$ 87,094	\$ 1,169,978	\$ 1,169,978
Salaries of Secretarial and Clerical	131,992	123,081	255,073	(44,531)	5,821	(38,710)	-	128,902	216,363	-	128,901	215,995
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	88,593	-	88,593	(40,771)	-	(40,771)	47,822	-	47,822	47,822	-	47,822
Other Purchased Services	100,000	1,600	101,600	41,033	(465)	40,568	141,033	1,135	142,168	123,864	-	123,864
Supplies and Materials	-	4,600	4,600	-	-	-	-	4,600	4,600	-	2,812	2,812
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Guidance	384,751	1,576,211	1,960,962	(108,435)	(262,425)	(370,860)	276,316	1,313,786	1,590,102	258,780	1,301,691	1,560,471
Child Study Teams												
Salaries of Other Professional Staff	2,673,577	-	2,673,577	13,783	-	13,783	2,687,360	-	2,687,360	2,638,583	-	2,638,583
Salaries of Secretarial and Clerical Assistants	247,641	-	247,641	7,265	-	7,265	254,906	-	254,906	254,905	-	254,905
Other Purchased Prof. and Tech. Services	1,768,076	-	1,768,076	(86,202)	-	(86,202)	1,681,874	-	1,681,874	1,653,257	-	1,653,257
Other Purchased Services	7,000	-	7,000	(2,958)	-	(2,958)	4,042	-	4,042	2,058	-	2,058
Supplies and Materials	-	-	-	4,500	-	4,500	4,500	-	4,500	3,828	-	3,828
Other Objects	500	-	500	1,958	-	1,958	2,458	-	2,458	395	-	395
Total Child Study Teams	4,696,794	-	4,696,794	(61,654)	-	(61,654)	4,635,140	-	4,635,140	4,553,026	-	4,553,026
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	680,688	176,387	857,075	579,170	7,770	586,940	1,259,858	184,157	1,444,015	1,259,726	182,293	1,442,019
Salaries of Secretarial & Clerical Assist.	324,238	-	324,238	20,835	-	20,835	345,073	-	345,073	344,663	-	344,663
Salaries of Facilitators, Math, Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	74,000	74,000	148,000	3,000	(60,288)	(57,288)	3,000	13,712	16,712	2,204	5,003	7,207
Other Purchased Prof. & Tech. Services	-	6,100	6,100	-	(1,344)	(1,344)	-	4,756	4,756	-	4,456	4,456
Other Purchased Services	77,711	-	77,711	298	-	298	78,009	-	78,009	76,755	-	76,755
Supplies and Materials	171,080	2,800	173,880	23,270	-	23,270	194,350	2,800	197,150	178,841	1,926	180,767
Other Objects	13,194	-	13,194	19,372	-	19,372	32,566	-	32,566	26,615	-	26,615
Total Improvement of Instruction Services	1,266,911	259,287	1,526,198	645,945	(53,862)	592,083	1,912,856	205,425	2,118,281	1,888,804	193,678	2,082,482
Educational Media/School Library												
Salaries	476,886	-	476,886	-	109,532	109,532	-	586,418	586,418	-	535,467	535,467
Salaries of Technology Coordinators	97,902	-	97,902	-	25,738	25,738	-	123,640	123,640	-	120,351	120,351
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	4,400	4,400	8,800	-	(3,300)	(3,300)	1,100	1,100	-	-	-	-
Other Purchased Services	7,500	-	7,500	-	(2,500)	(2,500)	5,000	5,000	-	5,000	-	5,000
Supplies and Materials	28,150	-	28,150	-	(19,936)	(19,936)	-	8,214	8,214	-	4,105	4,105
Other Objects	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-
Total Educational Media/School Library	-	615,838	615,838	-	108,534	108,534	-	724,372	724,372	-	664,923	664,923
Instructional Staff Training Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	67,000	-	67,000	(11,259)	-	(11,259)	55,741	-	55,741	37,863	-	37,863
Purchased Professional - Educational Services	153,403	2,500	155,903	(108,206)	(1,081)	(109,287)	45,197	1,419	46,616	36,445	-	36,445
Other Purchased Professional and Technical Services	-	8,000	8,000	-	(5,323)	(5,323)	-	2,677	2,677	-	2,587	2,587
Other Purchased Services	-	55,200	55,200	-	(3,996)	(3,996)	-	51,204	51,204	-	29,743	29,743
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	220,403	65,700	286,103	(119,465)	(10,400)	(129,865)	100,938	55,300	156,238	74,308	32,330	106,638

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Support Services - General Administration												
Legal Services	\$ 295,000		\$ 295,000	\$ 100,000		\$ 100,000	\$ 395,000		\$ 395,000	\$ 339,257		\$ 339,257
Salaries	386,660		386,660	(7,542)		(7,542)	379,118		379,118	377,762		377,762
Audit Fees	85,000		85,000	66,542		66,542	151,542		151,542	76,542		76,542
Other Purchased Professional Services				-		-			-			-
Purchased Technical Services	10,000		10,000	8,000		8,000	18,000		18,000	14,000		14,000
Communications/Telephone	1,057,114		1,057,114	75,950		75,950	1,133,064		1,133,064	1,120,705		1,120,705
BOE Other Purchased Services	35,000		35,000	1,420		1,420	36,420		36,420	33,172		33,172
Miscellaneous Purchased Services	142,178		142,178	(15,995)		(15,995)	126,183		126,183	100,745		100,745
General Supplies	57,745		57,745	3,525		3,525	61,270		61,270	55,299		55,299
Judgements Against the School District				-		-			-			-
Miscellaneous Expenditures	64,170		64,170	(2,234)		(2,234)	61,936		61,936	56,294		56,294
BOE Membership Dues and Fees	-		-	-		-	-		-	-		-
Total Support Services - General Administration	2,132,867	-	2,132,867	229,666	-	229,666	2,362,533	-	2,362,533	2,173,776	-	2,173,776
Support Services School Administration												
Salaries of Principals/Asst. Principals	151,337	\$ 3,584,794	3,736,131	-	\$ 45,139	45,139	151,337	\$ 3,629,933	3,781,270	151,337	\$ 3,596,015	3,747,352
Salaries of Sect and Clerical Assistants	203,362	961,846	1,165,208	(3,356)	152,635	149,279	200,006	1,114,481	1,314,487	200,005	1,072,443	1,272,448
Salaries of Other Professional Staff												
Other Salaries												
Purchased professional and Technical Services		15,600	15,600		(3,779)	(3,779)		11,821	11,821		4,050	4,050
Other Purchased Services	10,000	60,400	70,400	(6,062)	(18,535)	(24,597)	3,938	41,865	45,803	3,119	29,132	32,251
Supplies and Materials	22,542	65,500	88,042	2,578	35,401	37,979	25,120	100,901	126,021	25,041	62,055	87,096
Other Objects	1,500	16,500	18,000	(636)	(13,554)	(14,190)	864	2,946	3,810	864	2,622	3,486
Total Support Services School Administration	388,741	4,704,640	5,093,381	(7,476)	197,307	189,831	381,265	4,901,947	5,283,212	380,366	4,766,317	5,146,683
Central Services												
Salaries	1,939,293		1,939,293	(137,358)		(137,358)	1,801,935		1,801,935	1,792,813		1,792,813
Purchased Technical Services	96,423		96,423	24,897		24,897	121,320		121,320	113,571		113,571
Miscellaneous Purchased Services	89,843		89,843	14,176		14,176	104,019		104,019	92,741		92,741
Supplies and Materials	30,454		30,454	12,959		12,959	43,413		43,413	40,156		40,156
Miscellaneous Expenditures	6,318		6,318	-		-	6,318		6,318	3,269		3,269
Total Central Services	2,162,331	-	2,162,331	(83,326)	-	(83,326)	2,077,005	-	2,077,005	2,042,550	-	2,042,550
Admin. Info. Technology												
Salaries	1,275,047		1,275,047	183,105		183,105	1,458,152		1,458,152	1,453,491		1,453,491
Purchased Technical Services	150,000		150,000	(15,699)		(15,699)	134,301		134,301	134,301		134,301
Other Purchased Services	601,596		601,596	(141,890)		(141,890)	459,706		459,706	426,232		426,232
Supplies and Materials	71,018		71,018	159,642		159,642	230,660		230,660	223,865		223,865
Total Admin. Info. Technology	2,097,661	-	2,097,661	185,158	-	185,158	2,282,819	-	2,282,819	2,237,889	-	2,237,889
Required Maintenance for School Facilities												
Salaries	929,297		929,297	(124,605)		(124,605)	804,692		804,692	799,590		799,590
Cleaning, Repair and Maintenance Service	1,565,815		1,565,815	451,458		451,458	2,017,273		2,017,273	1,696,991		1,696,991
Supplies and Materials	367,600		367,600	(50,000)		(50,000)	317,600		317,600	297,630		297,630
Total Required Maintenance for School Facilities	2,862,712	-	2,862,712	276,853	-	276,853	3,139,565	-	3,139,565	2,794,211	-	2,794,211

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Custodial Services												
Salaries	\$ 6,328,579	-	\$ 6,328,579	\$ (332,137)	-	\$ (332,137)	\$ 5,996,442	-	\$ 5,996,442	\$ 5,993,013	-	\$ 5,993,013
Salaries of Non-Instructional Aides	223,113		223,113	(223,113)		(223,113)						
Purchased Professional and Technical Services	225,000		225,000	64,000		64,000	289,000		289,000	284,927		284,927
Cleaning, Repair and Maintenance	975,691		975,691	(76,355)		(76,355)	899,336		899,336	825,094		825,094
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500		6,500	-		-	6,500		6,500	3,591		3,591
Other Purchased Property Services	334,620		334,620	-		-	334,620		334,620	333,987		333,987
Insurance	987,000		987,000	(78,700)		(78,700)	908,300		908,300	906,123		906,123
Miscellaneous Purchased Services	1,000		1,000	-		-	1,000		1,000	-		-
General Supplies	478,887		478,887	25,500		25,500	504,387		504,387	401,282		401,282
Energy (Natural Gas)	730,302		730,302	(109,000)		(109,000)	621,302		621,302	599,716		599,716
Energy (Electricity)	1,565,600		1,565,600	(59,000)		(59,000)	1,506,600		1,506,600	1,479,349		1,479,349
Energy (Gasoline)	4,120		4,120	-		-	4,120		4,120	-		-
Other Objects	13,536		13,536	16,700		16,700	30,236		30,236	19,174		19,174
Total Custodial Services	11,873,948	-	11,873,948	(772,105)	-	(772,105)	11,101,843	-	11,101,843	10,846,256	-	10,846,256
Care and Upkeep of Grounds												
Salaries	319,193		319,193	2,664		2,664	321,857		321,857	321,856		321,856
Total Care and Upkeep of Grounds	319,193	-	319,193	2,664	-	2,664	321,857	-	321,857	321,856	-	321,856
Security												
Salaries	2,201,332		2,201,332	142,793		142,793	2,344,125		2,344,125	2,331,953		2,331,953
Purchased Professional and Technical Services	56,210		56,210	6,184		6,184	62,394		62,394	25,180		25,180
Clean, Repair and Maintenance Svc.	50,000		50,000	(44,775)		(44,775)	5,225		5,225	4,339		4,339
General Supplies	7,371	\$ 1,000	8,371	-	\$ (1,000)	(1,000)	7,371		7,371	-		-
Total Security	2,314,913	1,000	2,315,913	104,202	(1,000)	103,202	2,419,115	-	2,419,115	2,361,472	-	2,361,472
Student Transportation Services												
Salaries of Non-Instructional Aides												
Salaries for Pupil Trans. (Bet. Home & School)-Reg	1,489,744		1,489,744	313,567		313,567	1,803,311		1,803,311	1,803,219		1,803,219
Salaries for Pupil Trans. (Bet. Home & School)-Sp.Ed.	503,696		503,696	12,632		12,632	516,328		516,328	516,328		516,328
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	(2,384)		(2,384)	44,536		44,536	44,535		44,535
Cleaning Repair & Maint. Services	275,603		275,603	271,745		271,745	547,348		547,348	547,348		547,348
Contracted Services - Aid in Lieu Pymts-NonPub Sch	260,000		260,000	(73,828)		(73,828)	186,172		186,172	176,438		176,438
Contracted Services (Bet. Home and Sch.)-Vendors	51,000		51,000	(25,980)		(25,980)	25,020		25,020	22,123		22,123
Contracted Services (Other Than Between Home and School) - Vendors	205,864	102,350	308,214	(66,356)	(26,415)	(92,771)	139,508	\$ 75,935	215,443	107,950	\$ 22,827	130,777
Contracted Services (Sp. Ed. Students)-Vendors	131,000		131,000	(11,000)		(11,000)	120,000		120,000	112,323		112,323
Contracted Serv.(Reg. Students)-ESCs & CTSA	56,596		56,596	(56,596)		(56,596)						
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	1,260,000		1,260,000	936,772		936,772	2,196,772		2,196,772	2,193,496		2,193,496
Miscellaneous Purchased Services-Transportation	6,041		6,041	-		-	6,041		6,041	498		498
Supplies and Materials												
Transportation Supplies	208,355		208,355	(41,351)		(41,351)	167,004		167,004	149,143		149,143
Other Objects	7,314		7,314	1,858		1,858	9,172		9,172	7,269		7,269
Total Student Transportation Services	4,502,133	102,350	4,604,483	1,259,079	(26,415)	1,232,664	5,761,212	75,935	5,837,147	5,680,670	22,827	5,703,497
Other Support Services												
Salaries												
Purchased Professional Services												
Purchased Technical Services												
Miscellaneous Purchased Services												
Supplies and Materials												
Miscellaneous Expenditures												
Total Other Support Services	-	-	-	-	-	-	-	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Unallocated Benefits- Employee Benefits												
Group Insurance			-			-			-			-
Social Security	\$ 1,763,362	\$ 817,868	\$ 2,581,230	\$ 32,963	-	\$ 32,963	\$ 1,796,325	\$ 817,868	\$ 2,614,193	\$ 1,761,027	\$ 661,646	\$ 2,422,673
Other Retirement Contributions - PERS	2,503,000		2,503,000	(46,300)		(46,300)	2,456,700		2,456,700	2,454,391		2,454,391
Other Retirement Contributions - Regular			-			-			-			-
Unemployment Compensation	465,000		465,000	(215,000)		(215,000)	250,000		250,000	250,000		250,000
Workers Compensation	1,035,500		1,035,500	1,004,500		1,004,500	2,040,000		2,040,000	2,022,194		2,022,194
Health Benefits	3,964,565	18,036,199	22,000,764	(315,204)	\$ (2,057,936)	(2,373,140)	3,649,361	15,978,263	19,627,624	3,445,680	15,567,283	19,012,963
Tuition Reimbursement	222,000		222,000	(3,370)		(3,370)	218,630		218,630	204,620		204,620
Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Total Unallocated Benefits	9,953,427	18,854,067	28,807,494	457,589	(2,057,936)	(1,600,347)	10,411,016	16,796,131	27,207,147	10,137,912	16,228,929	26,366,841
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										209,019		209,019
On-behalf TPAF Pension System Payments - LTDI (Non-Budget)										10,961		10,961
On-behalf TPAF Pension System Payments (Non-Budget)										11,661,475		11,661,475
On-behalf TPAF Post-Retirement Medical (Non-Budget)										4,403,736		4,403,736
On-behalf TPAF Social Security Payments (Non-Budget)										4,334,311		4,334,311
Total Undistributed Expenditures	58,411,801	29,569,268	87,981,069	2,155,096	(2,251,182)	(96,086)	60,566,897	27,318,086	87,884,983	79,501,595	26,310,451	105,812,046
Total Current Expenditures	62,494,598	82,937,871	145,432,469	2,391,615	(3,118,200)	(726,585)	64,886,213	79,819,671	144,705,884	83,795,311	77,825,535	161,620,846
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten			-			-			-			-
Grades 1-5	40,000		40,000	71,122	181,296	252,418	71,122	221,296	292,418		61,548	61,548
Grades 6-8	16,000		16,000		42,000	42,000		58,000	58,000		3,436	3,436
Grades 9-12	26,000		26,000		36,000	36,000		62,000	62,000		25,434	25,434
Undistributed Expenditures			-			-			-			-
Bilingual			-			-			-			-
Undistributed - Instruction	21,000		21,000	(16,000)		(16,000)	5,000		5,000	4,999		4,999
Learning and/or Language Disabilities			-			-			-			-
Support Serv. - Students - Special			-			-			-			-
Support Serv. - Instructional Staff			-			-			-			-
General Administration			-			-			-			-
Custodial Services	60,000		60,000	428,214		428,214	488,214		488,214	131,906		131,906
Student Transportation - Non-Instructional Equipment			-	2,200		2,200	2,200		2,200	2,063		2,063
Central Services			-			-			-			-
Undist. Expend. - Instruction			-			-			-			-
Undist. Expend. - Instructional Staff			-	2,500		2,500	2,500		2,500	2,500		2,500
Undist. Expend. - School Administration			-	55,878	153,639	209,517	55,878	153,639	209,517	8,878	70,961	79,839
Security			-			-			-			-
School Buses - Regular	112,000		112,000	110,176		110,176	222,176		222,176	102,721		102,721
Undist. Expend. - Admin Info Tech.	39,923		39,923	319,602		319,602	359,525		359,525	358,880		358,880
Total Equipment	232,923	82,000	314,923	973,692	412,935	1,386,627	1,206,615	494,935	1,701,550	611,947	161,379	773,326
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	125,000		125,000	(30,000)		(30,000)	95,000		95,000	95,000		95,000
Construction Services	1,175,000		1,175,000	2,580,451		2,580,451	3,755,451		3,755,451	2,585,934		2,585,934
Lease Purchase Agreement - Principal			-			-			-			-
Total Facilities Acquis. and Const. Services	1,300,000	-	1,300,000	2,550,451	-	2,550,451	3,850,451	-	3,850,451	2,680,934	-	2,680,934
Total Capital Outlay	1,532,923	82,000	1,614,923	3,524,143	412,935	3,937,078	5,057,066	494,935	5,552,001	3,292,881	161,379	3,454,260

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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	\$ 49,547	\$ 96,000	\$ 145,547	\$ 13,467	-	\$ 13,467	\$ 63,014	\$ 96,000	\$ 159,014	\$ 63,014	\$ 65,111	\$ 128,125
Summer School - Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Schools	49,547	96,000	145,547	13,467	-	13,467	63,014	96,000	159,014	63,014	65,111	128,125
Other Alternative Ed Program - Instruction												
Salaries of Teachers		67,739	67,739	-	\$ (12,409)	(12,409)		55,330	55,330		55,330	55,330
Other Salaries of Instruction	-	52,777	52,777	-	(27,217)	(27,217)	-	25,560	25,560	-	25,560	25,560
Total Other Alternative Ed Program - Instruction	-	120,516	120,516	-	(39,626)	(39,626)	-	80,890	80,890	-	80,890	80,890
Transfer to Charter Schools	27,818,000	-	27,818,000	(241,088)	-	(241,088)	27,576,912	-	27,576,912	27,485,310	-	27,485,310
Local Contribution- Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	91,895,068	83,236,387	175,131,455	5,688,137	(2,744,891)	2,943,246	97,583,205	80,491,496	178,074,701	114,636,516	78,132,915	192,769,431
Excess (Deficiency) of Revenues Over/(Under) Expenditures	76,547,797	(83,236,387)	(6,688,590)	(5,688,137)	2,744,891	(2,943,246)	70,859,660	(80,491,496)	(9,631,836)	76,280,112	(78,132,915)	(1,852,803)
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		82,036,387	82,036,387	-	(2,744,891)	(2,744,891)		79,291,496	79,291,496		76,972,009	76,972,009
Transfer In - WSR Special Revenue Fund		1,200,000	1,200,000	-	-	-		1,200,000	1,200,000		1,160,906	1,160,906
Lease Purchase Proceeds (Non-Budget)		-	-	-	-	-		-	-		-	-
Transfer Out - Special Revenue Fund-Preschool Program	(728,042)	-	(728,042)	-	-	-	(728,042)	-	(728,042)	(728,042)	-	(728,042)
Transfer Out - Contribution to School Based Budgets	(82,036,387)	-	(82,036,387)	2,744,891	-	2,744,891	(79,291,496)	-	(79,291,496)	(76,972,009)	-	(76,972,009)
Total Other Financing Sources (Uses)	(82,764,429)	83,236,387	471,958	2,744,891	(2,744,891)	-	(80,019,538)	80,491,496	471,958	(77,700,051)	78,132,915	432,864
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(6,216,632)	-	(6,216,632)	(2,943,246)	-	(2,943,246)	(9,159,878)	-	(9,159,878)	(1,419,939)	-	(1,419,939)
Fund Balance, Beginning of Year	14,044,266	-	14,044,266	-	-	-	14,044,266	-	14,044,266	14,044,266	-	14,044,266
Fund Balance, End of Year	\$ 7,827,634	\$ -	\$ 7,827,634	\$ (2,943,246)	\$ -	\$ (2,943,246)	\$ 4,884,388	\$ -	\$ 4,884,388	\$ 12,624,327	\$ -	\$ 12,624,327

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 21,703,888	\$ 2,149,135	\$ 23,853,023	\$ 22,455,861	\$ (1,397,162)
Federal	6,910,908	4,640,970	11,551,878	9,935,199	(1,616,679)
Local Sources					
Miscellaneous	-	221,842	221,842	131,651	(90,191)
Total Revenues	<u>28,614,796</u>	<u>7,011,947</u>	<u>35,626,743</u>	<u>32,522,711</u>	<u>(3,104,032)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	5,814,568	(4,409,074)	1,405,494	1,049,472	356,022
Other Salaries for Instruction		94,311	94,311	94,311	-
Other Salaries		-	-	-	-
Purchased Professional/Educational Services		89,782	89,782	35,132	54,650
Purchased Professional & Technical Services		22,700	22,700	22,700	-
Tuition		1,908,486	1,908,486	1,744,246	164,240
Other Purchased Services		168,000	168,000	16,089	151,911
General Supplies		1,680,618	1,680,618	1,385,376	295,242
Textbooks	14,001	8,664	22,665	13,957	8,708
Other Objects	-	50,012	50,012	13,073	36,939
Total Instruction	<u>5,828,569</u>	<u>(386,501)</u>	<u>5,442,068</u>	<u>4,374,356</u>	<u>1,067,712</u>
Support Services					
Salaries of Teachers		666,607	666,607	553,797	112,810
Salaries of Supervisors of Instruction		154,337	154,337	154,337	-
Salaries of Principals/Asst Principals/Directors	304,152	(154,337)	149,815	149,815	-
Salaries of Other Professional Staff	884,915	2,302,541	3,187,456	2,987,240	200,216
Salaries of Secretarial and Clerical Asst.	270,888	30,475	301,363	298,068	3,295
Other Salaries	113,550	443,128	556,678	403,815	152,863
Salaries of Community Parent Involvement Spec.	93,950	-	93,950	93,950	-
Salaries of Master Teachers	520,890	(45,500)	475,390	463,670	11,720
Personal Services - Employee Benefits	572,708	887,742	1,460,450	1,100,394	360,056
Other Purchased Professional/Educational Services	67,893	127,190	195,083	142,660	52,423
Purchased Professional/Educational Services	19,095,272	1,005,493	20,100,765	19,533,326	567,439
Purchased Professional & Technical Services	116,751	62,325	179,076	48,947	130,129
Other Purchased Professional Services	30,000	-	30,000	22,671	7,329
Rentals	75,000	-	75,000	62,769	12,231
Travel	12,000	6,422	18,422	3,562	14,860
Other Purchased Services		386,580	386,580	311,236	75,344
Supplies and Materials	156,300	1,486,650	1,642,950	1,359,109	283,841
Other Objects	-	35,937	35,937	23,267	12,670
Total Support Services	<u>22,314,269</u>	<u>7,395,590</u>	<u>29,709,859</u>	<u>27,712,633</u>	<u>1,997,226</u>
Facilities Acquisition and Construction					
Instructional Equipment		2,858	2,858	2,858	-
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acq. & Construction	<u>-</u>	<u>2,858</u>	<u>2,858</u>	<u>2,858</u>	<u>-</u>
Total Expenditures	<u>28,142,838</u>	<u>7,011,947</u>	<u>35,154,785</u>	<u>32,089,847</u>	<u>3,064,938</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>471,958</u>	<u>-</u>	<u>471,958</u>	<u>432,864</u>	<u>(39,094)</u>
Other Financing Sources (Uses)					
Transfer from General Fund	728,042	-	728,042	728,042	-
Transfer Out - Contribution to School-Based Budgets	(1,200,000)	-	(1,200,000)	(1,160,906)	39,094
Total Other Financing Sources (Uses)	<u>(471,958)</u>	<u>-</u>	<u>(471,958)</u>	<u>(432,864)</u>	<u>39,094</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>
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Reconciliation to Governmental Fund Statements (GAAP)					
Less State Aid Revenue Not Recognized on GAAP Basis				(1,131,071)	
Fund Balance (Deficit per Governmental Funds (GAAP)				<u>\$ (1,131,071)</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, 2020**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 190,916,628	\$ 32,522,711
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2018-2019)	15,139,668	872,094
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2019-2020)	(16,368,356)	(1,131,071)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2020		(1,178,494)
Encumbrances, June 30, 2019	-	-
	-----	-----
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 189,687,940</u>	<u>\$ 31,085,240</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 192,769,431	\$ 32,089,847
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, 2020		(1,178,494)
Encumbrances, June 30, 2019	-	-
	-----	-----
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 192,769,431</u>	<u>\$ 30,911,353</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 Seven Fiscal Years ***

	<u>2020</u>	<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)	0.24044%	0.24179%	0.23857%	0.22436%	0.22429%	0.22473%	0.22640%
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 43,323,419</u>	<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>\$ 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>	<u>\$ 15,334,496</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	259%	280%	341%	399%	330%	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.27%	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 Seven Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 2,338,773	\$ 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>2,338,773</u>	<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>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 17,208,124</u>	<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	13.59%	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 Seven Fiscal Years ***

	<u>2020</u>	<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%	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>331,213,426</u>	<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>\$ 331,213,426</u>	<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>\$ 57,495,560</u>	<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%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	26.95%	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, 2020**

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 Three Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service Cost	\$ 7,998,162	\$ 9,101,984	\$ 11,104,541
Interest on the Total OPEB Liability	8,191,095	8,754,326	7,498,781
Differences Between Expected and Actual Experience	(31,906,243)	(20,481,472)	
Changes of Assumptions	2,801,867	(23,688,902)	(31,452,939)
Gross Benefit Payments	(5,768,510)	(5,519,871)	(4,422,380)
Contribution from the Member	<u>170,995</u>	<u>190,776</u>	<u>162,843</u>
Net Change in Total OPEB Liability	(18,512,634)	(31,643,159)	(17,109,154)
Total OPEB Liability - Beginning	<u>206,430,232</u>	<u>238,073,391</u>	<u>255,182,545</u>
Total OPEB Liability - Ending	<u>\$ 187,917,598</u>	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
District's Proportionate Share		\$0	\$0
State's Proportionate Share	<u>\$ 187,917,598</u>	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
Total OPEB Liability - Ending	<u>\$ 187,917,598</u>	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
Covered Payroll	<u>\$ 74,237,807</u>	<u>\$ 72,815,391</u>	<u>\$ 72,095,482</u>
District's Proportionate share of the OPEB Liability as a Percentage of Covered Payroll:	0%	0%	0%

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, 2020**

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, 2020**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 207,442		\$ 207,442
Due from Other Funds	1,713,853	\$ 772,947	2,486,800
Receivables			
Intergovernmental	313,745		313,745
Other	369,877	-	369,877
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,604,917</u>	<u>\$ 772,947</u>	<u>\$ 3,377,864</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 4,132,366	\$ 733,853	\$ 4,866,219
Accrued Salaries and Wages			-
Due to Other Funds	1,248,757	39,094	1,287,851
Claims Payable	967,823	-	967,823
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>6,348,946</u>	<u>772,947</u>	<u>7,121,893</u>
 Fund Balances			
Restricted			
Excess Surplus	3,421,110		3,421,110
Excess Surplus - Designated for Subsequent Years' Expenditures			-
Capital Reserve	94,811		94,811
Capital Reserve - Designated for Subsequent Years' Expenditures	527,688		527,688
Maintenance Reserve			-
Maintenance Reserve - Designated for Subsequent Years' Expenditures	17,744		17,744
Committed			
Year End Encumbrances	1,666,587		1,666,587
Assigned			
Year End Encumbrances	517,055		517,055
Designated for Subsequent Years' Expenditures	1,577,794		1,577,794
Unassigned	(11,566,818)	-	(11,566,818)
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>(3,744,029)</u>	<u>-</u>	<u>(3,744,029)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 2,604,917</u>	<u>\$ 772,947</u>	<u>\$ 3,377,864</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Districtwide

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 79,291,496		\$ 76,972,009	\$ 2,319,487
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>79,291,496</u>		<u>76,972,009</u>	<u>2,319,487</u>
Combined General Fund Contribution	<u>79,291,496</u>	98.51%	<u>76,972,009</u>	<u>2,319,487</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	1,200,000		1,160,906	39,094
	<u>1,200,000</u>	1.49%	<u>1,160,906</u>	<u>39,094</u>
Restricted Federal Resources Total	<u>1,200,000</u>	1.49%	<u>1,160,906</u>	<u>39,094</u>
Totals	<u>\$ 80,491,496</u>	<u>100.00%</u>	<u>\$ 78,132,915</u>	<u>\$ 2,358,581</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Barlow School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,005,447		\$ 3,871,619	\$ 133,828
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>4,005,447</u>		<u>3,871,619</u>	<u>133,828</u>
Combined General Fund Contribution	<u>4,005,447</u>	97.56%	<u>3,871,619</u>	<u>133,828</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,659	3,341
	<u>100,000</u>	2.44%	<u>96,659</u>	<u>3,341</u>
Restricted Federal Resources Total	<u>100,000</u>	2.44%	<u>96,659</u>	<u>3,341</u>
Totals	<u>\$ 4,105,447</u>	<u>100.00%</u>	<u>\$ 3,968,278</u>	<u>\$ 137,169</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Cedarbrook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 6,765,182		\$ 6,546,511	\$ 218,671
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>6,765,182</u>		<u>6,546,511</u>	<u>218,671</u>
Combined General Fund Contribution	<u>6,765,182</u>	98.54%	<u>6,546,511</u>	<u>218,671</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,768	3,232
	<u>100,000</u>	1.46%	<u>96,768</u>	<u>3,232</u>
Restricted Federal Resources Total	<u>100,000</u>	1.46%	<u>96,768</u>	<u>3,232</u>
Totals	<u>\$ 6,865,182</u>	<u>100.00%</u>	<u>\$ 6,643,279</u>	<u>\$ 221,903</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Clinton School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,501,117		\$ 4,320,278	\$ 180,839
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>4,501,117</u>		<u>4,320,278</u>	<u>180,839</u>
Combined General Fund Contribution	<u>4,501,117</u>	97.83%	<u>4,320,278</u>	<u>180,839</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		95,982	4,018
	<u>100,000</u>	2.17%	<u>95,982</u>	<u>4,018</u>
Restricted Federal Resources Total	<u>100,000</u>	<u>2.17%</u>	<u>95,982</u>	<u>4,018</u>
Totals	<u>\$ 4,601,117</u>	<u>100.00%</u>	<u>\$ 4,416,260</u>	<u>\$ 184,857</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Frederic W. Cook School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,706,400		\$ 4,553,853	\$ 152,547
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>4,706,400</u>		<u>4,553,853</u>	<u>152,547</u>
Combined General Fund Contribution	<u>4,706,400</u>	100.00%	<u>4,553,853</u>	<u>152,547</u>
Totals	<u>\$ 4,706,400</u>	<u>100.00%</u>	<u>\$ 4,553,853</u>	<u>\$ 152,547</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Emerson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,085,542		\$ 4,911,823	\$ 173,719
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>5,085,542</u>		<u>4,911,823</u>	<u>173,719</u>
Combined General Fund Contribution	<u>5,085,542</u>	98.07%	<u>4,911,823</u>	<u>173,719</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,584	3,416
	<u>100,000</u>	1.93%	<u>96,584</u>	<u>3,416</u>
Restricted Federal Resources Total	<u>100,000</u>	<u>1.93%</u>	<u>96,584</u>	<u>3,416</u>
Totals	<u>\$ 5,185,542</u>	<u>100.00%</u>	<u>\$ 5,008,407</u>	<u>\$ 177,135</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Evergreen School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,147,580		\$ 4,951,236	\$ 196,344
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>5,147,580</u>		<u>4,951,236</u>	<u>196,344</u>
Combined General Fund Contribution	<u>5,147,580</u>	98.09%	<u>4,951,236</u>	<u>196,344</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,186	3,814
	<u>100,000</u>	1.91%	<u>96,186</u>	<u>3,814</u>
Restricted Federal Resources Total	<u>100,000</u>	1.91%	<u>96,186</u>	<u>3,814</u>
Totals	<u>\$ 5,247,580</u>	<u>100.00%</u>	<u>\$ 5,047,422</u>	<u>\$ 200,158</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Jefferson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,151,616		\$ 4,015,654	\$ 135,962
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>4,151,616</u>		<u>4,015,654</u>	<u>135,962</u>
Combined General Fund Contribution	<u>4,151,616</u>	97.65%	<u>4,015,654</u>	<u>135,962</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,725	3,275
	<u>100,000</u>	2.35%	<u>96,725</u>	<u>3,275</u>
Restricted Federal Resources Total	<u>100,000</u>	<u>2.35%</u>	<u>96,725</u>	<u>3,275</u>
Totals	<u>\$ 4,251,616</u>	<u>100.00%</u>	<u>\$ 4,112,379</u>	<u>\$ 139,237</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Charles H. Stillman School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,078,495		\$ 2,931,985	\$ 146,510
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>3,078,495</u>		<u>2,931,985</u>	<u>146,510</u>
Combined General Fund Contribution	<u>3,078,495</u>	96.85%	<u>2,931,985</u>	<u>146,510</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		95,241	4,759
	<u>100,000</u>	3.15%	<u>95,241</u>	<u>4,759</u>
Restricted Federal Resources Total	<u>100,000</u>	3.15%	<u>95,241</u>	<u>4,759</u>
Totals	<u>\$ 3,178,495</u>	<u>100.00%</u>	<u>\$ 3,027,226</u>	<u>\$ 151,269</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Washington School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 6,148,857		\$ 5,941,812	\$ 207,045
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>6,148,857</u>		<u>5,941,812</u>	<u>207,045</u>
Combined General Fund Contribution	<u>6,148,857</u>	98.40%	<u>5,941,812</u>	<u>207,045</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,633	3,367
	<u>100,000</u>	1.60%	<u>96,633</u>	<u>3,367</u>
Restricted Federal Resources Total	<u>100,000</u>	<u>1.60%</u>	<u>96,633</u>	<u>3,367</u>
Totals	<u>\$ 6,248,857</u>	<u>100.00%</u>	<u>\$ 6,038,445</u>	<u>\$ 210,412</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Hubbard School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,651,011		\$ 5,431,528	\$ 219,483
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>5,651,011</u>		<u>5,431,528</u>	<u>219,483</u>
 Combined General Fund Contribution	 <u>5,651,011</u>	 98.26%	 <u>5,431,528</u>	 <u>219,483</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		96,116	3,884
	<u>100,000</u>	1.74%	<u>96,116</u>	<u>3,884</u>
 Restricted Federal Resources Total	 <u>100,000</u>	 1.74%	 <u>96,116</u>	 <u>3,884</u>
 Totals	 <u>\$ 5,751,011</u>	 <u>100.00%</u>	 <u>\$ 5,527,644</u>	 <u>\$ 223,367</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Maxson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 6,726,899		\$ 6,534,953	\$ 191,946
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>6,726,899</u>		<u>6,534,953</u>	<u>191,946</u>
Combined General Fund Contribution	<u>6,726,899</u>	98.54%	<u>6,534,953</u>	<u>191,946</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	100,000		97,147	2,853
	<u>100,000</u>	1.46%	<u>97,147</u>	<u>2,853</u>
Restricted Federal Resources Total	<u>100,000</u>	<u>1.46%</u>	<u>97,147</u>	<u>2,853</u>
Totals	<u>\$ 6,826,899</u>	<u>100.00%</u>	<u>\$ 6,632,100</u>	<u>\$ 194,799</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Plainfield High School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 18,243,846		\$ 17,957,967	\$ 285,879
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>18,243,846</u>		<u>17,957,967</u>	<u>285,879</u>
Combined General Fund Contribution	<u>18,243,846</u>	98.92%	<u>17,957,967</u>	<u>285,879</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	200,000		196,866	3,134
	<u>200,000</u>	1.08%	<u>196,866</u>	<u>3,134</u>
Restricted Federal Resources Total	<u>200,000</u>	<u>1.08%</u>	<u>196,866</u>	<u>3,134</u>
Totals	<u>\$ 18,443,846</u>	<u>100.00%</u>	<u>\$ 18,154,833</u>	<u>\$ 289,013</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Plainfield Academy for the Arts and Advanced Science

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,079,504		\$ 5,002,789	\$ 76,715
General Fund Reserve for Encumbrance at June 30, 2019	-		-	-
	<u>5,079,504</u>		<u>5,002,789</u>	<u>76,715</u>
Combined General Fund Contribution	<u>5,079,504</u>	100.00%	<u>5,002,789</u>	<u>76,715</u>
Totals	<u>\$ 5,079,504</u>	<u>100.00%</u>	<u>\$ 5,002,789</u>	<u>\$ 76,715</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 2,259,768	\$ (361,788)	\$ 1,897,980	\$ 1,729,206	\$ 168,774
Grades 1 - 5	12,512,122	(2,601,219)	9,910,903	9,669,186	241,717
Grades 6 - 8	8,894,668	259,758	9,154,426	9,118,265	36,161
Grades 9 - 12	7,379,284	567,987	7,947,271	7,940,813	6,458
Total	<u>31,045,842</u>	<u>(2,135,262)</u>	<u>28,910,580</u>	<u>28,457,470</u>	<u>453,110</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	632,636	76,795	709,431	605,723	103,708
Purchase Professional Educational Services	79,500	(13,890)	65,610	53,148	12,462
Purchased Technical Services	10,000	-	10,000	-	10,000
Other Purchased Services	427,123	107,954	535,077	510,134	24,943
General Supplies	2,073,312	160,721	2,234,033	2,015,821	218,212
Textbooks	249,037	(86,858)	162,179	142,368	19,811
Other Objects	90,500	(10,731)	79,769	36,023	43,746
Total	<u>3,562,108</u>	<u>233,991</u>	<u>3,796,099</u>	<u>3,363,217</u>	<u>432,882</u>
Total Regular Programs - Instruction	<u>34,607,950</u>	<u>(1,901,271)</u>	<u>32,706,679</u>	<u>31,820,687</u>	<u>885,992</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	1,894,852	(750,775)	1,144,077	1,141,143	2,934
Other Salaries for Instruction	565,943	67,416	633,359	632,688	671
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,000	(7,892)	1,108	-	1,108
Textbooks	1,000	-	1,000	490	510
Other Objects	-	-	-	-	-
Total	<u>2,470,795</u>	<u>(691,251)</u>	<u>1,779,544</u>	<u>1,774,321</u>	<u>5,223</u>
Auditory Impairments					
Salaries of Teachers	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Behavioral Disabilities					
Salaries of Teachers	\$ 566,265	\$ (119,763)	\$ 446,502	\$ 446,451	\$ 51
Other Salaries for Instruction	205,028	93,981	299,009	297,946	1,063
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	27,576	(21,935)	5,641	5,486	155
Textbooks	1,000	(508)	492	492	-
Total	799,869	(48,225)	751,644	750,375	1,269
Multiple Disabilities					
Salary of Teachers	959,890	43,460	1,003,350	998,396	4,954
Other Salary for Instructors	574,469	(66,746)	507,723	502,754	4,969
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	1,534,359	(23,286)	1,511,073	1,501,150	9,923
Resource Room					
Salaries of Teachers	3,113,881	1,160,275	4,274,156	4,259,477	14,679
Other Salaries for Instruction	404,622	88,677	493,299	484,400	8,899
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	8,800	(7,658)	1,142	-	1,142
Textbooks	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total	3,528,303	1,240,294	4,768,597	4,743,877	24,720
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Autism					
Salaries of Teachers	-	-	-	-	-
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	27,121	3,828	30,949	30,949	-
Total	27,121	3,828	30,949	30,949	-
Total Special Education - Instruction	8,360,447	481,360	8,841,807	8,800,672	41,135
Basic Skills/Remedial - Instructions					
Salaries of Teachers	1,397,310	283,548	1,680,858	1,676,288	4,570
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	1,397,310	283,548	1,680,858	1,676,288	4,570

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Bilingual Education					
Salaries of Teachers	\$ 8,653,081	\$ 141,160	\$ 8,794,241	\$ 8,775,652	\$ 18,589
Other Salary for Instructors	256,990	165,846	422,836	417,663	5,173
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,200	(1,200)	-	-	-
General Supplies	36,625	(14,973)	21,652	21,296	356
Textbooks	40,000	(35,977)	4,023	2,826	1,197
Other Objects	-	-	-	-	-
Total	8,987,896	254,856	9,242,752	9,217,437	25,315
School Sponsored Cocurricular Activities					
Salaries	-	7,000	7,000	-	7,000
Purchased Services	10,000	-	10,000	-	10,000
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	10,000	7,000	17,000	-	17,000
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	5,000	-	5,000	-	5,000
Other Objects	-	-	-	-	-
Total	5,000	-	5,000	-	5,000
Other Instructional Programs					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries	-	7,489	7,489	-	7,489
Other Purchased Services	-	-	-	-	-
Total	-	7,489	7,489	-	7,489
Total Instruction	53,368,603	(867,018)	52,501,585	51,515,084	986,501
Attendance and Social Work					
Salaries	949,620	(72,544)	877,076	857,190	19,886
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	3,000	(2,999)	1	-	1
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,000	(953)	1,047	-	1,047
Other Objects	-	-	-	-	-
Total	954,620	(76,496)	878,124	857,190	20,934
Health Services					
Salaries	1,267,235	(97,149)	1,170,086	1,071,089	98,997
Salaries of Social Service Coordinators	1,163,070	33,160	1,196,230	1,171,477	24,753
Purchased Professional and Technical Services	2,750	(2,500)	250	-	250
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,500	(2,000)	500	-	500
Other Objects	-	-	-	-	-
Total	2,435,555	(68,489)	2,367,066	2,242,566	124,500

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Guidance					
Salaries of Other Professional Staff	\$ 1,446,930	\$ (267,781)	\$ 1,179,149	\$ 1,169,978	\$ 9,171
Salaries of Secretarial and Clerical	123,081	5,821	128,902	128,901	1
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,600	(465)	1,135	-	1,135
Supplies and Materials	4,600	-	4,600	2,812	1,788
Other Objects	-	-	-	-	-
Total	<u>1,576,211</u>	<u>(262,425)</u>	<u>1,313,786</u>	<u>1,301,691</u>	<u>12,095</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	176,387	7,770	184,157	182,293	1,864
Salaries of Secretarial & Clerical Assis.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	74,000	(60,288)	13,712	5,003	8,709
Other Purch. Prof & Tech. Services	6,100	(1,344)	4,756	4,456	300
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,800	-	2,800	1,926	874
Other Objects	-	-	-	-	-
Total	<u>259,287</u>	<u>(53,862)</u>	<u>205,425</u>	<u>193,678</u>	<u>11,747</u>
Educational Media/School Library					
Salaries	476,886	109,532	586,418	535,467	50,951
Salaries of Technology Coordinators	97,902	25,738	123,640	120,351	3,289
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	4,400	(3,300)	1,100	-	1,100
Other Purchased Services	7,500	(2,500)	5,000	5,000	-
Supplies and Materials	28,150	(19,936)	8,214	4,105	4,109
Other Objects	1,000	(1,000)	-	-	-
Total	<u>615,838</u>	<u>108,534</u>	<u>724,372</u>	<u>664,923</u>	<u>59,449</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	2,500	(1,081)	1,419	-	1,419
Other Purchased Professional and Technical Services	8,000	(5,323)	2,677	2,587	90
Other Purchased Services	55,200	(3,996)	51,204	29,743	21,461
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>65,700</u>	<u>(10,400)</u>	<u>55,300</u>	<u>32,330</u>	<u>22,970</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,584,794	45,139	3,629,933	3,596,015	33,918
Salaries of Sec't and Clerical Assistants	961,846	152,635	1,114,481	1,072,443	42,038
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	15,600	(3,779)	11,821	4,050	7,771
Other Purchased Services	60,400	(18,535)	41,865	29,132	12,733
Supplies and Materials	65,500	35,401	100,901	62,055	38,846
Other Objects	16,500	(13,554)	2,946	2,622	324
Total	<u>4,704,640</u>	<u>197,307</u>	<u>4,901,947</u>	<u>4,766,317</u>	<u>135,630</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	\$ 1,000	\$ (1,000)	-	-	-
Total	1,000	(1,000)	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	102,350	(26,415)	\$ 75,935	\$ 22,827	\$ 53,108
Total	102,350	(26,415)	75,935	22,827	53,108
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	817,868	-	817,868	661,646	156,222
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	18,036,199	(2,057,936)	15,978,263	15,567,283	410,980
Total	18,854,067	(2,057,936)	16,796,131	16,228,929	567,202
Total Undistributed Expenditures	29,569,268	(2,251,182)	27,318,086	26,310,451	1,007,635
Total School Based Budget Current Expense	82,937,871	(3,118,200)	79,819,671	77,825,535	1,994,136
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	40,000	181,296	221,296	61,548	159,748
Equipment Grades 6-8	16,000	42,000	58,000	3,436	54,564
Equipment Grades 9-12	26,000	36,000	62,000	25,434	36,566
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	153,639	153,639	70,961	82,678
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	82,000	412,935	494,935	161,379	333,556
SPECIAL SCHOOLS					
Summer School - Instruction	96,000	-	96,000	65,111	30,889
Summer School - Support Services	-	-	-	-	-
Total Special Schools	96,000	-	96,000	65,111	30,889
Other Alternative Ed Program - Instruction					
Salaries of Teachers	67,739	(12,409)	55,330	55,330	-
Other Salaries of Instruction	52,777	(27,217)	25,560	25,560	-
Total Other Alternative Ed Program - Instruction	120,516	(39,626)	80,890	80,890	-
TOTAL SCHOOL BASED EXPENDITURES	\$ 83,236,387	\$ (2,744,891)	\$ 80,491,496	\$ 78,132,915	\$ 2,358,581

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 182,080	\$ (9,983)	\$ 172,097	\$ 136,352	\$ 35,745
Grades 1 - 5	1,101,039	(260,843)	840,196	819,116	21,080
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,283,119</u>	<u>(270,826)</u>	<u>1,012,293</u>	<u>955,468</u>	<u>56,825</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction		18,783	18,783	18,559	224
Purchase Professional Educational Services	1,500	(990)	510	504	6
Purchased Technical Services					
Other Purchased Services					
General Supplies	126,437	3,662	130,099	125,989	4,110
Textbooks	20,000	(13,119)	6,881	6,880	1
Other Objects	-	-	-	-	-
Total	<u>147,937</u>	<u>8,336</u>	<u>156,273</u>	<u>151,932</u>	<u>4,341</u>
Total Regular Programs - Instruction	<u>1,431,056</u>	<u>(262,490)</u>	<u>1,168,566</u>	<u>1,107,400</u>	<u>61,166</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	59,810	4,324	64,134	62,443	1,691
Other Salaries for Instruction	150,782	(82,044)	68,738	68,571	167
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>210,592</u>	<u>(77,720)</u>	<u>132,872</u>	<u>131,014</u>	<u>1,858</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, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 88,035	\$ 64,303	\$ 152,338	\$ 151,216	\$ 1,122
Other Salaries for Instruction		16,777	16,777	16,776	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	88,035	81,080	169,115	167,992	1,123
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	298,627	3,360	301,987	299,006	2,981
Basic Skills/Remedial - Instructions					
Salaries of Teachers	175,435	4,974	180,409	180,409	
General Supplies					
Textbooks					
Other Objects					
Total	175,435	4,974	180,409	180,409	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Bilingual Education					
Salaries of Teachers	\$ 855,465	\$ (55,461)	\$ 800,004	\$ 799,521	\$ 483
Other Salaries for Instruction	31,955	(10,259)	21,696	19,975	1,721
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	887,420	(65,720)	821,700	819,496	2,204
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total	-	-	-	-	-
Total Instruction	2,792,538	(319,876)	2,472,662	2,406,311	66,351
Attendance and Social Work					
Salaries	54,560	3,703	58,263	57,890	373
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	54,560	3,703	58,263	57,890	373

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Health Services					
Salaries	\$ 62,210	\$ 1,404	\$ 63,614	\$ 63,614	-
Salaries of Social Service Coordinators	96,200	3,642	99,842	98,187	\$ 1,655
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>158,410</u>	<u>5,046</u>	<u>163,456</u>	<u>161,801</u>	<u>1,655</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		34,655	34,655	34,328	327
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>34,655</u>	<u>34,655</u>	<u>34,328</u>	<u>327</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	25,000		25,000	18,802	6,198
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>18,802</u>	<u>6,198</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 167,057		\$ 167,057	\$ 167,057	-
Salaries of Sect't and Clerical Assistants	67,821	\$ (14,404)	53,417	50,488	\$ 2,929
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	7,500	(3,779)	3,721	3,721	-
Other Purchased Services					
Supplies and Materials	5,000	(4,391)	609	609	-
Other Objects	5,000	(3,818)	1,182	1,182	-
Total	252,378	(26,392)	225,986	223,057	2,929
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	5,000	(1,560)	3,440	3,440	-
Total	5,000	(1,560)	3,440	3,440	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	71,036		71,036	61,349	9,687
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	875,260	112,384	987,644	964,995	22,649
Total	946,296	112,384	1,058,680	1,026,344	32,336
Total Undistributed Expenditures	1,441,644	127,836	1,569,480	1,525,662	43,818
Total School Based Budget Current Expense	4,234,182	(192,040)	4,042,142	3,931,973	110,169

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	\$ 4,000	\$ 51,709	\$ 55,709	\$ 28,709	\$ 27,000
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		7,596	7,596	7,596	-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	<u>4,000</u>	<u>59,305</u>	<u>63,305</u>	<u>36,305</u>	<u>27,000</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barlow School	<u>\$ 4,238,182</u>	<u>\$ (132,735)</u>	<u>\$ 4,105,447</u>	<u>\$ 3,968,278</u>	<u>\$ 137,169</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 292,361	\$ (80,034)	\$ 212,327	\$ 193,635	\$ 18,692
Grades 1 - 5	1,778,093	(346,750)	1,431,343	1,427,385	3,958
Grades 6 - 8	693,615	345,744	1,039,359	1,033,147	6,212
Grades 9 - 12	-	-	-	-	-
Total	<u>2,764,069</u>	<u>(81,040)</u>	<u>2,683,029</u>	<u>2,654,167</u>	<u>28,862</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	20,000	13,227	33,227	33,066	161
General Supplies	158,363	24,337	182,700	144,583	38,117
Textbooks	50,000	(31,624)	18,376	18,349	27
Other Objects	14,000	(10,506)	3,494	2,886	608
Total	<u>242,363</u>	<u>(4,566)</u>	<u>237,797</u>	<u>198,884</u>	<u>38,913</u>
Total Regular Programs - Instruction	<u>3,006,432</u>	<u>(85,606)</u>	<u>2,920,826</u>	<u>2,853,051</u>	<u>67,775</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	86,197	(41,440)	44,757	44,757	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>86,197</u>	<u>(41,440)</u>	<u>44,757</u>	<u>44,757</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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 494,405	\$ (74,065)	\$ 420,340	\$ 420,340	-
Other Salaries for Instruction	126,207	24,887	151,094	151,093	\$ 1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	620,612	(49,178)	571,434	571,433	1
Resource Room					
Salaries of Teachers	111,020	90,465	201,485	201,484	1
Other Salaries for Instruction		23,053	23,053	23,053	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	111,020	113,518	224,538	224,537	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	817,829	22,900	840,729	840,727	2
Basic Skills/Remedial - Instructions					
Salaries of Teachers	90,910	87,537	178,447	178,446	1
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	90,910	87,537	178,447	178,446	1

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
<u>Bilingual Education</u>					
Salaries of Teachers	\$ 653,610	\$ (100,381)	\$ 553,229	\$ 548,895	\$ 4,334
Other Salaries for Instruction	64,210	43,247	107,457	107,456	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>717,820</u>	<u>(57,134)</u>	<u>660,686</u>	<u>656,351</u>	<u>4,335</u>
<u>School Sponsored Cocurricular Activities</u>					
Salaries					
Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>School Sponsored Athletics - Instruction</u>					
Salaries					
Purchased Services		-	-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Instructional Programs</u>					
Salaries	-		-	-	-
Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Before/After School Programs</u>					
Salaries	-		-	-	-
Other Purchased Services	-		-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,632,991</u>	<u>(32,303)</u>	<u>4,600,688</u>	<u>4,528,575</u>	<u>72,113</u>
<u>Attendance and Social Work</u>					
Salaries	65,746	(14,640)	51,106	49,472	1,634
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>65,746</u>	<u>(14,640)</u>	<u>51,106</u>	<u>49,472</u>	<u>1,634</u>
<u>Health Services</u>					
Salaries	92,450		92,450	92,450	-
Salaries of Social Service Coordinators	114,435	3,187	117,622	117,621	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>206,885</u>	<u>3,187</u>	<u>210,072</u>	<u>210,071</u>	<u>1</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 66,260	\$ 2,500	\$ 68,760	\$ 64,796	\$ 3,964
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>66,260</u>	<u>2,500</u>	<u>68,760</u>	<u>64,796</u>	<u>3,964</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	50,000	(45,795)	4,205	3,747	458
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>50,000</u>	<u>(45,795)</u>	<u>4,205</u>	<u>3,747</u>	<u>458</u>
Educational Media/School Library					
Salaries	96,350	300	96,650	96,650	-
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	5,000		5,000	5,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>101,350</u>	<u>300</u>	<u>101,650</u>	<u>101,650</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	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	307,250	(30,781)	276,469	247,355	29,114
Salaries of Sec't and Clerical Assistants	65,396	34,943	100,339	72,705	27,634
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	3,500	(3,185)	315	315	-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>376,146</u>	<u>977</u>	<u>377,123</u>	<u>320,375</u>	<u>56,748</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Cedarbrook School					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 6,000	\$ (6,000)	-	-	-
Total	6,000	(6,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,433	25,000	\$ 87,433	\$ 60,945	\$ 26,488
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,349,357	(41,105)	1,308,252	1,274,755	33,497
Total	1,411,790	(16,105)	1,395,685	1,335,700	59,985
Total Undistributed Expenditures					
	2,284,177	(75,576)	2,208,601	2,085,811	122,790
Total School Based Budget Current Expense					
	6,917,168	(107,879)	6,809,289	6,614,386	194,903
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		55,893	55,893	28,893	27,000
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	55,893	55,893	28,893	27,000
SPECIAL SCHOOLS					
Summer School - Instruction			-		-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Cedarbrook School	\$ 6,917,168	\$ (51,986)	\$ 6,865,182	\$ 6,643,279	\$ 221,903

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 265,682	\$ (8,074)	\$ 257,608	\$ 245,510	\$ 12,098
Grades 1 - 5	993,440	120,436	1,113,876	1,051,072	62,804
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,259,122</u>	<u>112,362</u>	<u>1,371,484</u>	<u>1,296,582</u>	<u>74,902</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	13,561	(3,561)	10,000	-	10,000
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	19,500	-	19,500	16,090	3,410
General Supplies	143,030	-	143,030	133,303	9,727
Textbooks	14,000	(3,868)	10,132	10,132	-
Other Objects	5,000	-	5,000	1,736	3,264
Total	<u>195,091</u>	<u>(7,429)</u>	<u>187,662</u>	<u>161,261</u>	<u>26,401</u>
Total Regular Programs - Instruction	<u>1,454,213</u>	<u>104,933</u>	<u>1,559,146</u>	<u>1,457,843</u>	<u>101,303</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	-	27,571	27,571	27,571	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>27,571</u>	<u>27,571</u>	<u>27,571</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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 195,005	\$ 3,645	\$ 198,650	\$ 198,650	-
Other Salaries for Instruction	205,249	(64,924)	140,325	135,680	\$ 4,645
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	400,254	(61,279)	338,975	334,330	4,645
Resource Room					
Salaries of Teachers	202,870	55,477	258,347	258,347	-
Other Salaries for Instruction		32,205	32,205	32,205	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	202,870	87,682	290,552	290,552	-
Autism					
Salaries of Teachers					
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	27,121	3,828	30,949	30,949	-
Total	27,121	3,828	30,949	30,949	-
Total Special Education - Instruction					
	630,245	57,802	688,047	683,402	4,645
Basic Skills/Remedial - Instructions					
Salaries of Teachers	80,345	123,535	203,880	203,880	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	80,345	123,535	203,880	203,880	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Bilingual Education					
Salaries of Teachers	\$ 570,570	\$ (35,029)	\$ 535,541	\$ 535,540	\$ 1
Other Salaries for Instruction	32,330	(15,405)	16,925	16,165	760
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services			-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>602,900</u>	<u>(50,434)</u>	<u>552,466</u>	<u>551,705</u>	<u>761</u>
School Sponsored Cocurricular Activities					
Salaries		7,000	7,000		7,000
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services			-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries			-		-
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,767,703</u>	<u>242,836</u>	<u>3,010,539</u>	<u>2,896,830</u>	<u>113,709</u>
Attendance and Social Work					
Salaries	54,560	1,368	55,928	55,928	-
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>54,560</u>	<u>1,368</u>	<u>55,928</u>	<u>55,928</u>	<u>-</u>
Health Services					
Salaries	85,885		85,885	85,885	-
Salaries of Social Service Coordinators	94,700	1,498	96,198	96,198	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>180,585</u>	<u>1,498</u>	<u>182,083</u>	<u>182,083</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
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	\$ 32,205	\$ 928	\$ 33,133	\$ 33,132	\$ 1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services			-		-
Other Purchased Services			-		-
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	32,205	928	33,133	33,132	1
Instructional Staff Training Services					
Purchased Professional Educational Services	2,500	(1,081)	1,419		1,419
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	3,383	6,383	545	5,838
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	5,500	2,302	7,802	545	7,257
Support Service - School Administration					
Salaries of Principals/Assistant Principals	168,057		168,057	168,057	-
Salaries of Sec't and Clerical Assistants	68,521	12,969	81,490	80,207	1,283
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	1,000	725	1,725	725	1,000
Supplies and Materials	4,000	(2,500)	1,500	516	984
Other Objects	-	-	-	-	-
Total	241,578	11,194	252,772	249,505	3,267

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 6,000	-	\$ 6,000	-	\$ 6,000
Total	6,000	-	6,000	-	6,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	80,712	\$ (10,000)	70,712	\$ 65,485	5,227
Unemployment Compensation					
Workmen's Compensation					-
Health Benefits	900,042	(4,284)	895,758	873,362	22,396
Total	980,754	(14,284)	966,470	938,847	27,623
Total Undistributed Expenditures					
	1,501,182	3,006	1,504,188	1,460,040	44,148
Total School Based Budget Current Expense					
	4,268,885	245,842	4,514,727	4,356,870	157,857
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	3,000	24,000	27,000		27,000
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		2,500	2,500	2,500	
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	3,000	26,500	29,500	2,500	27,000
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	54,739	(12,409)	42,330	42,330	-
Other Salaries of Instruction	41,777	(27,217)	14,560	14,560	-
Total Other Alternative Ed Program - Instruction	96,516	(39,626)	56,890	56,890	-
Total Clinton School	\$ 4,368,401	\$ 232,716	\$ 4,601,117	\$ 4,416,260	\$ 184,857

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 305,486	\$ (46,600)	\$ 258,886	\$ 255,369	\$ 3,517
Grades 1 - 5	1,628,781	(305,007)	1,323,774	1,297,578	26,196
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,934,267</u>	<u>(351,607)</u>	<u>1,582,660</u>	<u>1,552,947</u>	<u>29,713</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	58,955	13,366	72,321	47,672	24,649
Purchase Professional Educational Services	1,500	-	1,500	-	1,500
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	4,000	-	4,000	1,886	2,114
General Supplies	127,521	(17,505)	110,016	105,452	4,564
Textbooks	-	25,015	25,015	24,660	355
Other Objects	3,500	-	3,500	-	3,500
Total	<u>195,476</u>	<u>20,876</u>	<u>216,352</u>	<u>179,670</u>	<u>36,682</u>
Total Regular Programs - Instruction	<u>2,129,743</u>	<u>(330,731)</u>	<u>1,799,012</u>	<u>1,732,617</u>	<u>66,395</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, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		\$ 219,847	\$ 219,847	\$ 217,685	\$ 2,162
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	219,847	219,847	217,685	2,162
Resource Room					
Salaries of Teachers	\$ 217,085	42,721	259,806	258,281	1,525
Other Salaries for Instruction	59,076	88,276	147,352	144,188	3,164
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects	-	-	-	-	-
Total	276,161	130,997	407,158	402,469	4,689
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	276,161	350,844	627,005	620,154	\$ 6,851
Basic Skills/Remedial - Instructions					
Salaries of Teachers	71,360	74,577	145,937	145,936	1
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	71,360	74,577	145,937	145,936	1

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 461,776	\$ (85,528)	\$ 376,248	\$ 375,536	\$ 712
Other Salaries for Instruction		29,839	29,839	28,054	1,785
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	8,000	(8,000)	-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>469,776</u>	<u>(63,689)</u>	<u>406,087</u>	<u>403,590</u>	<u>2,497</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	10,000		10,000		10,000
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,957,040</u>	<u>31,001</u>	<u>2,988,041</u>	<u>2,902,297</u>	<u>85,744</u>
Attendance and Social Work					
Salaries	52,490	3,622	56,112	56,111	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>52,490</u>	<u>3,622</u>	<u>56,112</u>	<u>56,111</u>	<u>1</u>
Health Services					
Salaries	95,200	(16,694)	78,506	72,978	5,528
Salaries of Social Service Coordinators	57,210		57,210	57,210	-
Purchased Professional and Technical Services	250		250		250
Other Purchased Services					
Supplies and Materials	500		500		500
Other Objects	-	-	-	-	-
Total	<u>153,160</u>	<u>(16,694)</u>	<u>136,466</u>	<u>130,188</u>	<u>6,278</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	\$ 500		\$ 500		\$ 500
Supplies and Materials	500		500		500
Other Objects	-	-	-	-	-
Total	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</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	2,800		2,800	\$ 1,926	874
Other Objects	-	-	-	-	-
Total	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>1,926</u>	<u>874</u>
Educational Media/School Library					
Salaries	27,121	\$ 1,696	28,817	27,789	1,028
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	(3,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>30,121</u>	<u>(1,304)</u>	<u>28,817</u>	<u>27,789</u>	<u>1,028</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	4,000		4,000	3,356	644
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,356</u>	<u>644</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	168,057		168,057	168,057	-
Salaries of Sec't and Clerical Assistants	56,260	7,376	63,636	63,636	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,500		1,500		1,500
Other Purchased Services	18,000	(2,500)	15,500	15,155	345
Supplies and Materials	5,000		5,000	4,063	937
Other Objects	-	-	-	-	-
Total	<u>248,817</u>	<u>4,876</u>	<u>253,693</u>	<u>250,911</u>	<u>2,782</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
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	\$ 8,000	\$ 14,000	\$ 4,945	\$ 9,055
Total	6,000	8,000	14,000	4,945	9,055
Unallocated Employee Benefits					
Group Insurance					
Social Security	104,402	(55,000)	49,402	34,386	15,016
Unemployment Compensation					
Workmen's Compensation					-
Health Benefits	1,471,573	(302,004)	1,169,569	1,139,444	30,125
Total	1,575,975	(357,004)	1,218,971	1,173,830	45,141
Total Undistributed Expenditures					
	2,074,363	(358,504)	1,715,859	1,649,056	66,803
Total School Based Budget Current Expense					
	5,031,403	(327,503)	4,703,900	4,551,353	152,547
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		2,500	2,500	2,500	-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	2,500	2,500	2,500	-
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	\$ 5,031,403	\$ (325,003)	\$ 4,706,400	\$ 4,553,853	\$ 152,547

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 241,120	\$ 111,403	\$ 352,523	\$ 350,073	\$ 2,450
Grades 1 - 5	1,587,801	(92,844)	1,494,957	1,477,886	17,071
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,828,921</u>	<u>18,559</u>	<u>1,847,480</u>	<u>1,827,959</u>	<u>19,521</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	27,271	(26,443)	828	828	-
Purchase Professional Educational Services			-		-
Purchased Technical Services					
Other Purchased Services	25,600	(4,462)	21,138	10,351	10,787
General Supplies	136,060	462	136,522	133,071	3,451
Textbooks		4,510	4,510	3,505	1,005
Other Objects	10,000	(4,302)	5,698	2,448	3,250
Total	<u>198,931</u>	<u>(30,235)</u>	<u>168,696</u>	<u>150,203</u>	<u>18,493</u>
Total Regular Programs - Instruction	<u>2,027,852</u>	<u>(11,676)</u>	<u>2,016,176</u>	<u>1,978,162</u>	<u>38,014</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	336,557	(149,157)	187,400	187,400	-
Other Salaries for Instruction	86,326	35,990	122,316	122,316	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>422,883</u>	<u>(113,167)</u>	<u>309,716</u>	<u>309,716</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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 188,900	\$ 236,027	\$ 424,927	\$ 424,926	\$ 1
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	188,900	236,027	424,927	424,926	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	611,783	122,860	734,643	734,642	1
Basic Skills/Remedial - Instructions					
Salaries of Teachers	138,620	1,974	140,594	140,594	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	138,620	1,974	140,594	140,594	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 535,725	\$ 21,771	\$ 557,496	\$ 551,643	\$ 5,853
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>535,725</u>	<u>21,771</u>	<u>557,496</u>	<u>551,643</u>	<u>5,853</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>3,313,980</u>	<u>134,929</u>	<u>3,448,909</u>	<u>3,405,041</u>	<u>43,868</u>
Attendance and Social Work					
Salaries	54,560	7,853	62,413	58,042	4,371
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>54,560</u>	<u>7,853</u>	<u>62,413</u>	<u>58,042</u>	<u>4,371</u>
Health Services					
Salaries	93,950	47,000	140,950	80,152	60,798
Salaries of Social Service Coordinators	93,950	3,000	96,950	96,126	824
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>187,900</u>	<u>50,000</u>	<u>237,900</u>	<u>176,278</u>	<u>61,622</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Educational Media/School Library					
Salaries			-		-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 4,850	\$ (4,000)	\$ 850	\$ 276	\$ 574
Other Objects	-	-	-	-	-
Total	4,850	(4,000)	850	276	574
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	5,000	(4,950)	50		50
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	5,000	(4,950)	50	-	50
Support Service - School Administration					
Salaries of Principals/Assistant Principals	167,557		167,557	167,557	-
Salaries of Sec't and Clerical Assistants	55,910	2,771	58,681	58,681	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	20,000	(6,000)	14,000	10,512	3,488
Supplies and Materials	10,000	23,849	33,849	2,250	31,599
Other Objects	-	-	-	-	-
Total	253,467	20,620	274,087	239,000	35,087

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		-			-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 15,000	\$ (15,000)	-	-	-
Total	15,000	(15,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,645	5,000	\$ 67,645	\$ 66,220	\$ 1,425
Unemployment Compensation					-
Workmen's Compensation					
Health Benefits	1,106,908	(24,768)	1,082,140	1,054,249	27,891
Total	1,169,553	(19,768)	1,149,785	1,120,469	29,316
Total Undistributed Expenditures					
	1,690,330	34,755	1,725,085	1,594,065	131,020
Total School Based Budget Current Expense					
	5,004,310	169,684	5,173,994	4,999,106	174,888
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		9,048	9,048	6,801	2,247
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		2,500	2,500	2,500	
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	11,548	11,548	9,301	2,247
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Emerson School	\$ 5,004,310	\$ 181,232	\$ 5,185,542	\$ 5,008,407	\$ 177,135

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 415,245	\$ (240,811)	\$ 174,434	\$ 122,256	\$ 52,178
Grades 1 - 5	1,429,803	(326,699)	1,103,104	1,078,129	24,975
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,845,048</u>	<u>(567,510)</u>	<u>1,277,538</u>	<u>1,200,385</u>	<u>77,153</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	95,865	(94,955)	910		910
Purchase Professional Educational Services	5,000	(5,000)	-		-
Purchased Technical Services					
Other Purchased Services	29,550	(2,629)	26,921	26,921	-
General Supplies	123,305	41,983	165,288	136,777	28,511
Textbooks	60,000	(40,442)	19,558	19,558	-
Other Objects	6,000	7,272	13,272	10,372	2,900
Total	<u>319,720</u>	<u>(93,771)</u>	<u>225,949</u>	<u>193,628</u>	<u>32,321</u>
Total Regular Programs - Instruction	<u>2,164,768</u>	<u>(661,281)</u>	<u>1,503,487</u>	<u>1,394,013</u>	<u>109,474</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Evergreen School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total					
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total					
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total					
Autism					
Other Salaries for Instruction					
Total					
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total					
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total					
Total Special Education - Instruction					
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total					

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Bilingual Education					
Salaries of Teachers	\$ 910,890	\$ 357,478	\$ 1,268,368	\$ 1,266,535	\$ 1,833
Other Salaries for Instruction	31,955	16,124	48,079	47,238	841
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,200	(1,200)	-		-
General Supplies	5,000		5,000	5,000	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>949,045</u>	<u>372,402</u>	<u>1,321,447</u>	<u>1,318,773</u>	<u>2,674</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>3,555,344</u>	<u>(228,835)</u>	<u>3,326,509</u>	<u>3,209,868</u>	<u>116,641</u>
Attendance and Social Work					
Salaries	54,060	5,406	59,466	59,466	-
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>54,060</u>	<u>5,406</u>	<u>59,466</u>	<u>59,466</u>	<u>-</u>
Health Services					
Salaries	62,210	16,335	78,545	64,036	14,509
Salaries of Social Service Coordinators	75,010	55,810	130,820	130,820	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>137,220</u>	<u>72,145</u>	<u>209,365</u>	<u>194,856</u>	<u>14,509</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 105,050	\$ (105,050)	-	-	-
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	105,050	(105,050)	-	-	-
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	(1,344)	\$ 3,656	\$ 3,656	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	5,000	(1,344)	3,656	3,656	-
Educational Media/School Library					
Salaries	31,955	\$ 64,475	96,430	65,375	\$ 31,055
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000	(2,000)	-	-	-
Other Purchased Services			-	-	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	33,955	62,475	96,430	65,375	31,055
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	288,019	6,896	294,915	294,915	-
Salaries of Sec't and Clerical Assistants	55,910	5,137	61,047	61,047	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(575)	1,425	1,425	-
Supplies and Materials			-	-	-
Other Objects	-	-	-	-	-
Total	345,929	11,458	357,387	357,387	-

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 8,550	\$ 3,095	\$ 11,645	\$ 5,645	\$ 6,000
Total	8,550	3,095	11,645	5,645	6,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,632	20,000	62,632	58,800	3,832
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	1,560,601	(444,761)	1,115,840	1,087,855	27,985
Total	1,603,233	(424,761)	1,178,472	1,146,655	31,817
Total Undistributed Expenditures	2,292,997	(376,576)	1,916,421	1,833,040	83,381
Total School Based Budget Current Expense	5,848,341	(605,411)	5,242,930	5,042,908	200,022
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		4,650	4,650	4,514	136
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	4,650	4,650	4,514	136
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	\$ 5,848,341	\$ (600,761)	\$ 5,247,580	\$ 5,047,422	\$ 200,158

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 155,426	\$ (49,724)	\$ 105,702	\$ 96,591	\$ 9,111
Grades 1 - 5	1,162,111	(475,772)	686,339	673,609	12,730
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,317,537</u>	<u>(525,496)</u>	<u>792,041</u>	<u>770,200</u>	<u>21,841</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	13,561	1,339	14,900		14,900
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	20,000	7,300	27,300	27,300	-
General Supplies	149,815	25,814	175,629	168,878	6,751
Textbooks	5,000	3,510	8,510	8,510	-
Other Objects	8,000	(8,000)	-	-	-
Total	<u>196,376</u>	<u>29,963</u>	<u>226,339</u>	<u>204,688</u>	<u>21,651</u>
Total Regular Programs - Instruction	<u>1,513,913</u>	<u>(495,533)</u>	<u>1,018,380</u>	<u>974,888</u>	<u>43,492</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	243,210	(47,827)	195,383	194,877	506
Other Salaries for Instruction	32,455	67,782	100,237	100,235	2
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>275,665</u>	<u>19,955</u>	<u>295,620</u>	<u>295,112</u>	<u>508</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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 94,950	\$ 159,889	\$ 254,839	\$ 253,367	\$ 1,472
Other Salaries for Instruction			-		-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	94,950	159,889	254,839	253,367	1,472
Autism					
Salaries of Teachers		-		-	
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	370,615	179,844	550,459	548,479	1,980
Basic Skills/Remedial - Instructions					
Salaries of Teachers	171,910	61,535	233,445	233,444	1
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	171,910	61,535	233,445	233,444	1

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Bilingual Education					
Salaries of Teachers	\$ 926,685	\$ 90,739	\$ 1,017,424	\$ 1,016,334	\$ 1,090
Other Salaries for Instruction	64,210	(11,492)	52,718	52,717	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>990,895</u>	<u>79,247</u>	<u>1,070,142</u>	<u>1,069,051</u>	<u>1,091</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>3,047,333</u>	<u>(174,907)</u>	<u>2,872,426</u>	<u>2,825,862</u>	<u>46,564</u>
Attendance and Social Work					
Salaries	63,041	6,793	69,834	66,253	3,581
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	3,000	(2,999)	1		1
Other Purchased Services			-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>66,041</u>	<u>3,794</u>	<u>69,835</u>	<u>66,253</u>	<u>3,582</u>
Health Services					
Salaries	94,450	(34,947)	59,503	58,398	1,105
Salaries of Social Service Coordinators	90,285	8,299	98,584	94,129	4,455
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>185,735</u>	<u>(27,648)</u>	<u>158,087</u>	<u>152,527</u>	<u>5,560</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
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		\$ 27,478	\$ 27,478	\$ 27,478	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	\$ 1,000	(1,000)	-	-	-
Total	1,000	26,478	27,478	27,478	-
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	8,000	(5,323)	2,677	\$ 2,587	\$ 90
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	8,000	(5,323)	2,677	2,587	90
Support Service - School Administration					
Salaries of Principals/Assistant Principals	132,768		132,768	132,768	-
Salaries of Sec't and Clerical Assistants	65,246	1,900	67,146	66,632	514
Salaries of Other Professional Staff					-
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		655	655	655	-
Supplies and Materials	4,000	(2,435)	1,565	1,532	33
Other Objects	4,000	(3,138)	862	538	324
Total	206,014	(3,018)	202,996	202,125	871

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 4,000	\$ (2,130)	\$ 1,870	\$ 570	\$ 1,300
Total	4,000	(2,130)	1,870	570	1,300
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	62,453	-	62,453	57,301	5,152
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,245,741	(451,701)	794,040	771,922	22,118
Total	1,308,194	(451,701)	856,493	829,223	27,270
Total Undistributed Expenditures					
	1,778,984	(459,548)	1,319,436	1,280,763	38,673
Total School Based Budget Current Expense					
	4,826,317	(634,455)	4,191,862	4,106,625	85,237
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	5,000	(1,746)	3,254	3,254	-
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	-	56,500	56,500	2,500	54,000
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	5,000	54,754	59,754	5,754	54,000
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Jefferson School	\$ 4,831,317	\$ (579,701)	\$ 4,251,616	\$ 4,112,379	\$ 139,237

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 166,246	\$ (44,187)	\$ 122,059	\$ 116,681	\$ 5,378
Grades 1 - 5	688,555	25,242	713,797	681,204	32,593
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>854,801</u>	<u>(18,945)</u>	<u>835,856</u>	<u>797,885</u>	<u>37,971</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	59,076		59,076	59,076	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	24,000	(6,987)	17,013	17,013	-
General Supplies	97,935	34,077	132,012	121,043	10,969
Textbooks	21,000	(14,695)	6,305	6,305	-
Other Objects	10,000	4,000	14,000	7,277	6,723
Total	<u>212,011</u>	<u>16,395</u>	<u>228,406</u>	<u>210,714</u>	<u>17,692</u>
Total Regular Programs - Instruction	<u>1,066,812</u>	<u>(2,550)</u>	<u>1,064,262</u>	<u>1,008,599</u>	<u>55,663</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	141,695	(141,695)	-	-	-
Other Salaries for Instruction	27,121	51,473	78,594	78,593	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>168,816</u>	<u>(90,222)</u>	<u>78,594</u>	<u>78,593</u>	<u>1</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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 93,450	\$ 141,900	\$ 235,350	\$ 235,145	\$ 205
Other Salaries for Instruction			-		-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	93,450	141,900	235,350	235,145	205
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	262,266	\$ 51,678	313,944	313,738	206
Basic Skills/Remedial - Instructions					
Salaries of Teachers		133,391	133,391	133,290	101
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	133,391	133,391	133,290	101

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Charles H Stillman School					
Bilingual Education					
Salaries of Teachers	\$ 528,920	\$ 65,068	\$ 593,988	\$ 593,987	\$ 1
Other Salaries for Instruction		31,809	31,809	31,809	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>528,920</u>	<u>96,877</u>	<u>625,797</u>	<u>625,796</u>	<u>1</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries		7,489	7,489		7,489
Other Purchased Programs	-	-	-	-	-
Total	<u>-</u>	<u>7,489</u>	<u>7,489</u>	<u>-</u>	<u>7,489</u>
Total Instruction	<u>1,857,998</u>	<u>286,885</u>	<u>2,144,883</u>	<u>2,081,423</u>	<u>63,460</u>
Attendance and Social Work					
Salaries	54,560	7,703	62,263	57,863	4,400
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>54,560</u>	<u>7,703</u>	<u>62,263</u>	<u>57,863</u>	<u>4,400</u>
Health Services					
Salaries	92,450	(7,149)	85,301	84,485	816
Salaries of Social Service Coordinators	93,200	(83,840)	9,360		9,360
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>185,650</u>	<u>(90,989)</u>	<u>94,661</u>	<u>84,485</u>	<u>10,176</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 3,000	\$ (2,761)	\$ 239	\$ 239	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,000	(2,761)	239	239	-
Educational Media/School Library					
Salaries	53,510		53,510	53,510	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,300	(1,300)	-	-	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	54,810	(1,300)	53,510	53,510	-
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	163,557	1,000	164,557	164,557	-
Salaries of Sec't and Clerical Assistants	68,171	4,990	73,161	70,673	\$ 2,488
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	1,500	(235)	1,265	265	1,000
Supplies and Materials		207	207	207	-
Other Objects	-	-	-	-	-
Total	233,228	5,962	239,190	235,702	3,488

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Charles H Stillman School					
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	22,171	45,000	\$ 67,171	\$ 62,656	\$ 4,515
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	780,235	(320,157)	460,078	448,848	11,230
Total	802,406	(275,157)	527,249	511,504	15,745
Total Undistributed Expenditures					
	1,333,654	(356,542)	977,112	943,303	33,809
Total School Based Budget Current Expense					
	3,191,652	(69,657)	3,121,995	3,024,726	97,269
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	20,000	34,000	54,000	-	54,000
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	2,500	2,500	2,500	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	20,000	36,500	56,500	2,500	54,000
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Charles H Stillman School	\$ 3,211,652	\$ (33,157)	\$ 3,178,495	\$ 3,027,226	\$ 151,269

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 236,122	\$ 6,222	\$ 242,344	\$ 212,739	\$ 29,605
Grades 1 - 5	2,142,499	(938,982)	1,203,517	1,163,207	40,310
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,378,621</u>	<u>(932,760)</u>	<u>1,445,861</u>	<u>1,375,946</u>	<u>69,915</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	27,271	70,271	97,542	77,631	19,911
Purchase Professional Educational Services	1,000	-	1,000	-	1,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	213,956	(44,846)	169,110	155,996	13,114
Textbooks	10,000	(2,644)	7,356	7,355	1
Other Objects	8,500	(2,787)	5,713	1,612	4,101
Total	<u>260,727</u>	<u>19,994</u>	<u>280,721</u>	<u>242,594</u>	<u>38,127</u>
Total Regular Programs - Instruction	<u>2,639,348</u>	<u>(912,766)</u>	<u>1,726,582</u>	<u>1,618,540</u>	<u>108,042</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	94,450	(94,024)	426	-	426
Other Salaries for Instruction	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	2,500	(2,500)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>96,950</u>	<u>(96,524)</u>	<u>426</u>	<u>-</u>	<u>426</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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 148,660	\$ 700	\$ 149,360	\$ 149,360	-
Other Salaries for Instruction	113,697	14,125	127,822	127,822	-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>262,357</u>	<u>14,825</u>	<u>277,182</u>	<u>277,182</u>	<u>-</u>
Multiple Disabilities					
Salaries of Teachers	117,620	(117,615)	5	\$	5
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>117,620</u>	<u>(117,615)</u>	<u>5</u>	<u>-</u>	<u>5</u>
Resource Room					
Salaries of Teachers	149,010	203,865	352,875	347,084	5,791
Other Salaries for Instruction	86,326	(11,651)	74,675	73,876	799
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>235,336</u>	<u>192,214</u>	<u>427,550</u>	<u>420,960</u>	<u>6,590</u>
Autism					
Salaries of Teachers			-		-
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>712,263</u>	<u>(7,100)</u>	<u>705,163</u>	<u>698,142</u>	<u>7,021</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	151,360	117,144	268,504	264,264	4,240
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>151,360</u>	<u>117,144</u>	<u>268,504</u>	<u>264,264</u>	<u>4,240</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Bilingual Education					
Salaries of Teachers	\$ 951,475	\$ 374,546	\$ 1,326,021	\$ 1,326,021	-
Other Salaries for Instruction	32,330	81,983	114,313	114,249	\$ 64
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>986,305</u>	<u>454,029</u>	<u>1,440,334</u>	<u>1,440,270</u>	<u>64</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,489,276</u>	<u>(348,693)</u>	<u>4,140,583</u>	<u>4,021,216</u>	<u>119,367</u>
Attendance and Social Work					
Salaries	54,560	3,304	57,864	57,863	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>54,560</u>	<u>3,304</u>	<u>57,864</u>	<u>57,863</u>	<u>1</u>
Health Services					
Salaries	93,950	432	94,382	94,382	-
Salaries of Social Service Coordinators	119,520	1,608	121,128	120,878	250
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>213,470</u>	<u>2,040</u>	<u>215,510</u>	<u>215,260</u>	<u>250</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff			-		-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 2,000	\$ (210)	\$ 1,790	\$ 539	\$ 1,251
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	2,000	(210)	1,790	539	1,251
Educational Media/School Library					
Salaries			-		-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	2,500	(2,500)	-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	2,500	(2,500)	-	-	-
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	301,247	10,001	311,248	308,694	2,554
Salaries of Sec't and Clerical Assistants	55,910	2,771	58,681	58,680	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	7,500	(6,598)	902	902	-
Total	364,657	6,174	370,831	368,276	2,555

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 5,000	\$ (2,900)	\$ 2,100	\$ 2,100	-
Total	5,000	(2,900)	2,100	2,100	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	77,832		77,832	73,773	\$ 4,059
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,468,587	(185,025)	1,283,562	1,250,134	33,428
Total	1,546,419	(185,025)	1,361,394	1,323,907	37,487
Total Undistributed Expenditures					
	2,188,606	(179,117)	2,009,489	1,967,945	41,544
Total School Based Budget Current Expense					
	6,677,882	(527,810)	6,150,072	5,989,161	160,911
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	8,000	64,285	72,285	22,784	49,501
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		2,500	2,500	2,500	-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	8,000	66,785	74,785	25,284	49,501
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	13,000		13,000	13,000	-
Other Salaries of Instruction	11,000	-	11,000	11,000	-
Total Other Alternative Ed Program - Instruction	24,000	-	24,000	24,000	-
Total Washington School	\$ 6,709,882	\$ (461,025)	\$ 6,248,857	\$ 6,038,445	\$ 210,412

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,429,949	\$ (62,226)	\$ 2,367,723	\$ 2,355,081	\$ 12,642
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	27,121	16,955	44,076	28,583	15,493
	13,000	3,900	16,900	6,990	9,910
	24,000	1,100	25,100	25,022	78
	203,176	41,266	244,442	221,721	22,721
	11,000	3,616	14,616	14,616	-
	14,000	(2,000)	12,000	-	12,000
Total	292,297	64,837	357,134	296,932	60,202
Total Regular Programs - Instruction	2,722,246	2,611	2,724,857	2,652,013	72,844
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
	193,230	(32,120)	161,110	161,110	-
	86,447	8,084	94,531	94,030	501
					-
					-
	2,500	(2,500)	-		-
					-
					-
Total	282,177	(26,536)	255,641	255,140	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, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Behavioral Disabilities					
Salaries of Teachers	\$ 92,450	\$ (92,380)	\$ 70	\$ 70	-
Other Salaries for Instruction	27,121	26,286	53,407	52,344	\$ 1,063
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	119,571	(66,094)	53,477	52,414	1,063
Multiple Disabilities					
Salaries of Teachers	152,860	(91,163)	61,697	58,910	2,787
Other Salaries for Instruction	32,205	59,576	91,781	91,458	323
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects	-	-	-	-	-
Total	185,065	(31,587)	153,478	150,368	3,110
Resource Room					
Salaries of Teachers	128,170	220,532	348,702	348,701	1
Other Salaries for Instruction	113,197	(37,940)	75,257	71,557	3,700
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	243,867	180,092	423,959	420,258	3,701
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	830,680	55,875	886,555	878,180	8,375
Basic Skills/Remedial - Instructions					
Salaries of Teachers	138,170	(137,944)	226		226
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	138,170	(137,944)	226	-	226

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Bilingual Education					
Salaries of Teachers	\$ 296,700	\$ (48,931)	\$ 247,769	\$ 247,556	\$ 213
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(1,864)	636	636	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>299,200</u>	<u>(50,795)</u>	<u>248,405</u>	<u>248,192</u>	<u>213</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>3,990,296</u>	<u>(130,253)</u>	<u>3,860,043</u>	<u>3,778,385</u>	<u>81,658</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	92,450	(19,000)	73,450	60,681	12,769
Salaries of Social Service Coordinators	24,950	75,000	99,950	94,950	5,000
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>118,400</u>	<u>55,000</u>	<u>173,400</u>	<u>155,631</u>	<u>17,769</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 63,660	\$ (1,000)	\$ 62,660	\$ 62,454	\$ 206
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>63,660</u>	<u>(1,000)</u>	<u>62,660</u>	<u>62,454</u>	<u>206</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	14,000	(7,000)	7,000		7,000
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>14,000</u>	<u>(7,000)</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Educational Media/School Library					
Salaries	96,950	(20,000)	76,950	58,410	18,540
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>97,950</u>	<u>(21,000)</u>	<u>76,950</u>	<u>58,410</u>	<u>18,540</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	10,000	(4,000)	6,000	1,898	4,102
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(4,000)</u>	<u>6,000</u>	<u>1,898</u>	<u>4,102</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	291,338		291,338	291,338	-
Salaries of Sec't and Clerical Assistants	131,292	(15,000)	116,292	112,395	3,897
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,000	(2,500)	2,500		2,500
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>427,630</u>	<u>(17,500)</u>	<u>410,130</u>	<u>403,733</u>	<u>6,397</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	\$ 1,000	\$ (1,000)	-	-	-
Total	1,000	(1,000)	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	15,000	(2,508)	\$ 12,492	\$ 2,492	\$ 10,000
Total	15,000	(2,508)	12,492	2,492	10,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,988	\$ (10,000)	32,988	10,731	22,257
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,292,950	(217,102)	1,075,848	1,047,974	27,874
Total	1,335,938	(227,102)	1,108,836	1,058,705	50,131
Total Undistributed Expenditures					
	2,083,578	(226,110)	1,857,468	1,743,323	114,145
Total School Based Budget Current Expense					
	6,073,874	(356,363)	5,717,511	5,521,708	195,803
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	5,000	26,000	31,000	3,436	27,564
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		2,500	2,500	2,500	-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	5,000	28,500	33,500	5,936	27,564
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services					
Total Special Schools					
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction					
Total Other Alternative Ed Program - Instruction					
Total Hubbard School	\$ 6,078,874	\$ (327,863)	\$ 5,751,011	\$ 5,527,644	\$ 223,367

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 3,044,448	\$ (14,919)	\$ 3,029,529	\$ 3,022,331	\$ 7,198
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	81,363	24,550	105,913	96,117	9,796
Purchase Professional Educational Services	5,500	(5,000)	500	454	46
Purchased Technical Services					
Other Purchased Services	42,000		42,000	36,692	5,308
General Supplies	224,305	1,628	225,933	183,442	42,491
Textbooks	5,500	(490)	5,010	1,418	3,592
Other Objects	2,200	-	2,200	-	2,200
Total	360,868	20,688	381,556	318,123	63,433
Total Regular Programs - Instruction	3,405,316	5,769	3,411,085	3,340,454	70,631
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	93,950	2,140	96,090	96,090	-
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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Behavioral Disabilities					
Salaries of Teachers	\$ 261,445	\$ (28,083)	\$ 233,362	\$ 233,311	\$ 51
Other Salaries for Instruction	64,210	53,570	117,780	117,780	-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>325,655</u>	<u>25,487</u>	<u>351,142</u>	<u>351,091</u>	<u>51</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	591,180	(148,518)	442,662	442,661	1
Other Salaries for Instruction	54,242	(27,061)	27,181	27,181	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,100		1,100		1,100
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>646,522</u>	<u>(175,579)</u>	<u>470,943</u>	<u>469,842</u>	<u>1,101</u>
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>1,066,127</u>	<u>(147,952)</u>	<u>918,175</u>	<u>917,023</u>	<u>1,152</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	189,300	(188,220)	1,080	1,080	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>189,300</u>	<u>(188,220)</u>	<u>1,080</u>	<u>1,080</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Bilingual Education					
Salaries of Teachers	\$ 391,120	\$ (22,523)	\$ 368,597	\$ 364,528	\$ 4,069
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,625	(3,447)	178		178
Textbooks					
Other Objects					
Total	<u>394,745</u>	<u>(25,970)</u>	<u>368,775</u>	<u>364,528</u>	<u>4,247</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>5,055,488</u>	<u>(356,373)</u>	<u>4,699,115</u>	<u>4,623,085</u>	<u>76,030</u>
Attendance and Social Work					
Salaries	57,362	11,073	68,435	62,911	5,524
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>57,362</u>	<u>11,073</u>	<u>68,435</u>	<u>62,911</u>	<u>5,524</u>
Health Services					
Salaries	93,950	(30,126)	63,824	60,352	3,472
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>93,950</u>	<u>(30,126)</u>	<u>63,824</u>	<u>60,352</u>	<u>3,472</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Guidance					
Salaries of Other Professional Staff	\$ 206,750	\$ 5,695	\$ 212,445	\$ 212,445	-
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,100	(465)	635		\$ 635
Supplies and Materials	1,100		1,100		1,100
Other Objects	-	-	-	-	-
Total	<u>208,950</u>	<u>5,230</u>	<u>214,180</u>	<u>212,445</u>	<u>1,735</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	55,710	7,770	63,480	61,616	1,864
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	1,100		1,100	800	300
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>56,810</u>	<u>7,770</u>	<u>64,580</u>	<u>62,416</u>	<u>2,164</u>
Educational Media/School Library					
Salaries	84,485		84,485	84,485	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,100		1,100		1,100
Other Purchased Services					
Supplies and Materials	3,300		3,300	36	3,264
Other Objects	-	-	-	-	-
Total	<u>88,885</u>	<u>-</u>	<u>88,885</u>	<u>84,521</u>	<u>4,364</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,200		2,200		2,200
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	275,086	576	275,662	275,586	76
Salaries of Sec't and Clerical Assistants	66,096	850	66,946	66,946	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	6,600		6,600	329	6,271
Other Purchased Services	2,400		2,400		2,400
Supplies and Materials	5,500	(2,500)	3,000	401	2,599
Other Objects	-	-	-	-	-
Total	<u>355,682</u>	<u>(1,074)</u>	<u>354,608</u>	<u>343,262</u>	<u>11,346</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 8,800	-	\$ 8,800	-	\$ 8,800
Total	8,800	-	8,800	-	8,800
Unallocated Employee Benefits					
Group Insurance					
Social Security	49,671	(10,000)	39,671	20,226	19,445
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,243,233	(54,132)	1,189,101	1,157,924	31,177
Total	1,292,904	(64,132)	1,228,772	1,178,150	50,622
Total Undistributed Expenditures	2,165,543	(71,259)	2,094,284	2,004,057	90,227
Total School Based Budget Current Expense	7,221,031	(427,632)	6,793,399	6,627,142	166,257
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	11,000	16,000	27,000		27,000
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		6,500	6,500	4,958	1,542
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	11,000	22,500	33,500	4,958	28,542
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	\$ 7,232,031	\$ (405,132)	\$ 6,826,899	\$ 6,632,100	\$ 194,799

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 7,259,213	\$ 628,487	\$ 7,887,700	\$ 7,883,603	\$ 4,097
	<u>7,259,213</u>	<u>628,487</u>	<u>7,887,700</u>	<u>7,883,603</u>	<u>4,097</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	196,387	78,873	275,260	267,435	7,825
Purchase Professional Educational Services	45,000		45,000	45,000	-
Purchased Technical Services	10,000		10,000	10,000	10,000
Other Purchased Services	202,600	94,000	296,600	293,516	3,084
General Supplies	272,500	30,501	303,001	284,501	18,500
Textbooks	31,000	2,010	33,010	18,180	14,830
Other Objects	7,000	892	7,892	2,692	5,200
Total	<u>764,487</u>	<u>206,276</u>	<u>970,763</u>	<u>911,324</u>	<u>59,439</u>
Total Regular Programs - Instruction	<u>8,023,700</u>	<u>834,763</u>	<u>8,858,463</u>	<u>8,794,927</u>	<u>63,536</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	731,950	(292,416)	439,534	439,223	311
Other Salaries for Instruction	96,615		96,615	96,615	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	4,000	(2,892)	1,108		1,108
Textbooks	1,000		1,000	490	510
Other Objects	-	-	-	-	-
Total	<u>833,565</u>	<u>(295,308)</u>	<u>538,257</u>	<u>536,328</u>	<u>1,929</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, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Behavioral Disabilities					
Salaries of Teachers	\$ 63,710		\$ 63,710	\$ 63,710	-
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	27,576	\$ (21,935)	5,641	5,486	\$ 155
Textbooks	1,000	(508)	492	492	-
Total	<u>92,286</u>	<u>(22,443)</u>	<u>69,843</u>	<u>69,688</u>	<u>155</u>
Multiple Disabilities					
Salaries of Teachers		102,811	102,811	102,811	-
Other Salaries for Instruction	151,357	(57,881)	93,476	93,476	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>151,357</u>	<u>44,930</u>	<u>196,287</u>	<u>196,287</u>	<u>-</u>
Resource Room					
Salaries of Teachers	782,796	127,652	910,448	909,674	774
Other Salaries for Instruction	27,121	1,377	28,498	28,498	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	(3,958)	42		42
Textbooks	1,000	(1,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>814,917</u>	<u>124,071</u>	<u>938,988</u>	<u>938,172</u>	<u>816</u>
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education - Instruction	<u>1,892,125</u>	<u>(148,750)</u>	<u>1,743,375</u>	<u>1,740,475</u>	<u>2,900</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,570,145	\$ (420,589)	\$ 1,149,556	\$ 1,149,556	-
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	15,000	838	15,838	15,660	\$ 178
Textbooks	40,000	(35,977)	4,023	2,826	1,197
Other Objects	-	-	-	-	-
Total	<u>1,625,145</u>	<u>(455,728)</u>	<u>1,169,417</u>	<u>1,168,042</u>	<u>1,375</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		5,000
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>11,545,970</u>	<u>230,285</u>	<u>11,776,255</u>	<u>11,703,444</u>	<u>72,811</u>
Attendance and Social Work					
Salaries	384,121	(108,729)	275,392	275,391	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(953)	1,047		1,047
Other Objects	-	-	-	-	-
Total	<u>386,121</u>	<u>(109,682)</u>	<u>276,439</u>	<u>275,391</u>	<u>1,048</u>
Health Services					
Salaries	214,130	(54,404)	159,726	159,726	-
Salaries of Social Service Coordinators	303,610	(35,044)	268,566	265,358	3,208
Purchased Professional and Technical Services	2,500	(2,500)	-		-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>520,240</u>	<u>(91,948)</u>	<u>428,292</u>	<u>425,084</u>	<u>3,208</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 817,050	\$ (172,307)	\$ 644,743	\$ 639,742	\$ 5,001
Salaries of Secretarial and Clerical	68,521	1,825	70,346	70,346	-
Other Salaries					
Purchased Professional Educational Services			-		-
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000		3,000	2,812	188
Other Objects	-	-	-	-	-
Total	<u>888,571</u>	<u>(170,482)</u>	<u>718,089</u>	<u>712,900</u>	<u>5,189</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	120,677		120,677	120,677	-
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>120,677</u>	<u>-</u>	<u>120,677</u>	<u>120,677</u>	<u>-</u>
Educational Media/School Library					
Salaries	54,310		54,310	54,310	-
Salaries of Technology Coordinators	97,902	25,738	123,640	120,351	3,289
Purchased Professional and Technical Services			-		-
Other Purchased Services					
Supplies and Materials	6,000	(1,936)	4,064	3,793	271
Other Objects	-	-	-	-	-
Total	<u>158,212</u>	<u>23,802</u>	<u>182,014</u>	<u>178,454</u>	<u>3,560</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	3,562	6,562	4,133	2,429
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>3,562</u>	<u>6,562</u>	<u>4,133</u>	<u>2,429</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	851,384	8,193	859,577	859,576	1
Salaries of Sec't and Clerical Assistants	137,142	110,112	247,254	243,989	3,265
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,000		2,000		2,000
Supplies and Materials	2,000	701	2,701	2,700	1
Other Objects	-	-	-	-	-
Total	<u>992,526</u>	<u>119,006</u>	<u>1,111,532</u>	<u>1,106,265</u>	<u>5,267</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 18,000	\$ (3,292)	\$ 14,708	\$ 2,755	\$ 11,953
Total	18,000	(3,292)	14,708	2,755	11,953
Unallocated Employee Benefits					
Group Insurance					
Social Security	100,273	(10,000)	90,273	67,179	23,094
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	3,754,404	(163,399)	3,591,005	3,488,440	102,565
Total	3,854,677	(173,399)	3,681,278	3,555,619	125,659
Total Undistributed Expenditures	6,942,024	(402,433)	6,539,591	6,381,278	158,313
Total School Based Budget Current Expense	18,487,994	(172,148)	18,315,846	18,084,722	231,124
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	6,000	21,000	27,000		27,000
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		5,000	5,000	5,000	
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	6,000	26,000	32,000	5,000	27,000
SPECIAL SCHOOLS					
Summer School - Instruction	96,000		96,000	65,111	30,889
Summer School - Support Services	-	-	-	-	-
Total Special Schools	96,000	-	96,000	65,111	30,889
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield High School	\$ 18,589,994	\$ (146,148)	\$ 18,443,846	\$ 18,154,833	\$ 289,013

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Arts and Advanced Science</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8	\$ 2,726,656	\$ (8,841)	\$ 2,717,815	\$ 2,707,706	\$ 10,109
Grades 9 - 12	120,071	(60,500)	59,571	57,210	2,361
Total	2,846,727	(69,341)	2,777,386	2,764,916	12,470
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	32,205	(22,383)	9,822	9,822	-
Purchase Professional Educational Services	7,000	(6,800)	200	200	-
Purchased Technical Services					
Other Purchased Services	15,873	6,405	22,278	22,277	1
General Supplies	96,909	19,342	116,251	101,065	15,186
Textbooks	21,537	(18,637)	2,900	2,900	-
Other Objects	2,300	4,700	7,000	7,000	-
Total	175,824	(17,373)	158,451	143,264	15,187
Total Regular Programs - Instruction	3,022,551	(86,714)	2,935,837	2,908,180	27,657
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, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for 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	\$ 275,435	\$ (85,697)	\$ 189,738	\$ 189,544	\$ 194
Other Salaries for Instruction	64,660	(29,303)	35,357	35,023	334
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	340,095	(115,000)	225,095	224,567	528
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	340,095	(115,000)	225,095	224,567	528
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, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Arts and Advanced Science</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	-	-	-	-	-
Total Instruction	\$ 3,362,646	\$ (201,714)	\$ 3,160,932	\$ 3,132,747	\$ 28,185
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Health Services					
Salaries	93,950		93,950	93,950	-
Salaries of Social Service Coordinators			-		-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	93,950	-	93,950	93,950	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Arts and Advanced Science</u>					
Guidance					
Salaries of Other Professional Staff	\$ 188,160	\$ 2,381	\$ 190,541	\$ 190,541	-
Salaries of Secretarial and Clerical	54,560	3,996	58,556	58,555	\$ 1
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>242,720</u>	<u>6,377</u>	<u>249,097</u>	<u>249,096</u>	<u>1</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	5,000	(4,522)	478	478	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(4,522)</u>	<u>478</u>	<u>478</u>	<u>-</u>
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000	(10,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	(1,991)	1,009	1,009	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>(1,991)</u>	<u>1,009</u>	<u>1,009</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	303,417	49,254	352,671	350,498	2,173
Salaries of Sec't and Clerical Assistants	68,171	(1,780)	66,391	66,364	27
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,000	(4,920)	80	80	-
Supplies and Materials	30,000	22,470	52,470	49,777	2,693
Other Objects	-	-	-	-	-
Total	<u>406,588</u>	<u>65,024</u>	<u>471,612</u>	<u>466,719</u>	<u>4,893</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield Academy for Arts and Advanced Science					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 5,000	\$ (4,120)	\$ 880	\$ 880	-
Total	5,000	(4,120)	880	880	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	38,620		38,620	22,595	\$ 16,025
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	987,308	38,118	1,025,426	1,007,381	18,045
Total	1,025,928	38,118	1,064,046	1,029,976	34,070
Total Undistributed Expenditures					
	1,792,186	88,886	1,881,072	1,842,108	38,964
Total School Based Budget Current Expense					
	5,154,832	(112,828)	5,042,004	4,974,855	67,149
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	20,000	15,000	35,000	25,434	9,566
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration		2,500	2,500	2,500	
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	20,000	17,500	37,500	27,934	9,566
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield Academy for Arts and Advanced Science	\$ 5,174,832	\$ (95,328)	\$ 5,079,504	\$ 5,002,789	\$ 76,715

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, 2020**

	<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>
REVENUES							
Intergovernmental							
State		\$ 43,803	\$ 1,230,281	\$ 21,099,818	\$ 81,959	-	\$ 22,455,861
Federal	\$ 6,105,240	3,829,959	-	-	-	-	9,935,199
Local Sources	-	-	-	-	36,680	\$ 94,971	131,651
	<u>6,105,240</u>	<u>3,873,762</u>	<u>1,230,281</u>	<u>21,099,818</u>	<u>118,639</u>	<u>94,971</u>	<u>32,522,711</u>
Total Revenues							
EXPENDITURES							
Instruction							
Salaries of Teachers	752,660	253,538	29,632	13,642	-	-	1,049,472
Other Salaries for Instruction	-	-	94,311	-	-	-	94,311
Other Salaries	-	-	-	-	-	-	-
Purchased Professional/Educational Services	32,677	2,455	-	-	-	-	35,132
Purchased Prof. & Technical Services	-	22,700	-	-	-	-	22,700
Tuition	-	1,744,246	-	-	-	-	1,744,246
Other Purchased Services	-	16,089	-	-	-	-	16,089
General Supplies	1,192,714	192,662	-	-	-	-	1,385,376
Textbooks	-	-	-	-	13,957	-	13,957
Other Objects	9,487	3,586	-	-	-	-	13,073
	<u>1,987,538</u>	<u>2,235,276</u>	<u>123,943</u>	<u>13,642</u>	<u>13,957</u>	<u>-</u>	<u>4,374,356</u>
Total Instruction							

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>EXHIBIT E-1F</u>	<u>Total</u>
EXPENDITURES (Continued)							
Support Services							
Salaries of Teachers	\$ 544,522	\$ 9,275	-	-	-	-	\$ 553,797
Salaries of Supervisors of Instruction	-	-	-	\$ 154,337	-	-	154,337
Salaries of Principals/Assistant Principals/Directors	-	-	-	149,815	-	-	149,815
Salaries of Other Professional Staff	1,098,133	348,220	\$ 677,639	863,248	-	-	2,987,240
Salaries of Secretarial and Clerical Asst.	-	16,848	26,930	254,290	-	-	298,068
Other Salaries	101,137	13,027	176,101	113,550	-	-	403,815
Salaries of Community Parent Involvement Spec.	-	-	-	93,950	-	-	93,950
Salaries of Master Teachers	-	-	-	463,670	-	-	463,670
Personal Services-Employee Benefits	576,409	145,345	9,825	368,815	-	-	1,100,394
Purchased Professional/Educational Services	302,898	181,613	-	16,945,431	-	\$ 74,334	17,504,276
Purchased Professional/Educational Services-Head Start	-	-	-	2,029,050	-	-	2,029,050
Other Purchased Professional/Educational Services	-	-	-	133,232	\$ 9,428	-	142,660
Purchased Professional/Technical Services	-	-	-	-	48,947	-	48,947
Other Purchased Professional Services	-	-	-	22,671	-	-	22,671
Rentals	-	-	-	62,769	-	-	62,769
Travel	-	2,870	145	547	-	-	3,562
Other Purchased Services	59,000	36,223	166,470	7,001	42,542	-	311,236
Supplies and Materials	274,697	881,268	48,137	151,842	1,582	1,583	1,359,109
Other Objects	-	939	1,091	-	2,183	19,054	23,267
Total Support Services	<u>2,956,796</u>	<u>1,635,628</u>	<u>1,106,338</u>	<u>21,814,218</u>	<u>104,682</u>	<u>94,971</u>	<u>27,712,633</u>
Facilities Acquisition and Construction							
Instructional Equipment	-	2,858	-	-	-	-	2,858
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	<u>-</u>	<u>2,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,858</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>EXHIBIT E-1F</u>	<u>Total</u>
EXPENDITURES (Continued)							
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 4,944,334	\$ 3,873,762	\$ 1,230,281	\$ 21,827,860	\$ 118,639	\$ 94,971	\$ 32,089,847
Other Financing Sources (Uses)							
Transfers from Other Funds				728,042			728,042
Contribution to School-Based Budgets	<u>(1,160,906)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,160,906)</u>
Total Outflows	<u>6,105,240</u>	<u>3,873,762</u>	<u>1,230,281</u>	<u>21,099,818</u>	<u>118,639</u>	<u>94,971</u>	<u>32,522,711</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, 2020

Elementary and Secondary Education Act (ESEA)								
	Title I	Title I Reallocated	Title I SIA	Title IIA	Title III	Title III Immigrant	Title IV	Total
REVENUES								
Intergovernmental								
State								
Federal	\$ 2,394,423	\$ 291,699	\$ 2,248,073	\$ 508,143	\$ 394,780	\$ 94,708	\$ 173,414	\$ 6,105,240
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,394,423	\$ 291,699	\$ 2,248,073	\$ 508,143	\$ 394,780	\$ 94,708	\$ 173,414	\$ 6,105,240
EXPENDITURES								
Instruction								
Salaries of Teachers	\$ 587,110		\$ 70,980		\$ 94,570			\$ 752,660
Other Salaries								-
Purchased Professional-Ed Services	2,677				30,000			32,677
Other Purchased Services								-
General Supplies	215,809	\$ 221,890	570,105		115,183	\$ 8,360	\$ 61,367	1,192,714
Other Objects	2,164	-	6,039	-	-	-	1,284	9,487
Total Instruction	807,760	221,890	647,124	-	239,753	8,360	62,651	1,987,538
Support Services								
Salaries of Teachers	284,305	36,280		\$ 80,118		60,339	83,480	544,522
Salaries of Other Professional Staff			1,098,133					1,098,133
Salaries of Secretaries & Clerical Asst.								-
Other Salaries					101,137			101,137
Personal Services-Employee Benefits	106,126	2,775	391,384	6,030	42,499	21,209	6,386	576,409
Purchased Professional-Educational Services		30,754	39,492	227,852		4,800		302,898
Travel								-
Other Purchased Services	1,532		1,950	55,034	484			59,000
Supplies and Materials	33,794		69,990	139,109	10,907		20,897	274,697
Other Objects	-	-	-	-	-	-	-	-
Total Support Services	425,757	69,809	1,600,949	508,143	155,027	86,348	110,763	2,956,796
Facilities Acquisition and Construction								
Instructional Equipment					-			-
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	-	-	-	-	-	-
Total Expenditures	1,233,517	291,699	2,248,073	508,143	394,780	94,708	173,414	4,944,334
Other Financing Sources (Uses)								
Contribution to School-Based Budgets	(1,160,906)	-	-	-	-	-	-	(1,160,906)
Total Outflows	2,394,423	291,699	2,248,073	508,143	394,780	94,708	173,414	6,105,240
Excess (Deficiency) of Revenues Over (Under Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<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>CARES Emergency Relief Grant</u>	<u>Perkins Grant</u>	<u>Total</u>
REVENUES								
Intergovernmental								
State					\$ 43,803			\$ 43,803
Federal	\$ 2,135,004	\$ 51,832	\$ 25,585	\$ 517,144		\$ 1,019,649	\$ 80,745	\$ 3,829,959
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,135,004	\$ 51,832	\$ 25,585	\$ 517,144	\$ 43,803	\$ 1,019,649	\$ 80,745	\$ 3,873,762
EXPENDITURES								
Instruction								
Salaries of Teachers			\$ 20,970	\$ 230,195			\$ 2,373	\$ 253,538
Other Salaries for Instruction								-
Other Salaries								-
Purchased Professional-Ed Services				2,455				2,455
Purchased Prof. & Technical Services				22,700				22,700
Tuition	\$ 1,701,730	\$ 42,516						1,744,246
Other Purchased Services						\$ 16,089		16,089
General Supplies	78,930	9,316	2,010	12,447	\$ 17,736		72,223	192,662
Other Objects	195	-	-	3,091	-	-	300	3,586
Total Instruction	1,780,855	51,832	22,980	270,888	17,736	16,089	74,896	2,235,276
Support Services								
Salaries of Teachers				3,990			5,285	9,275
Salaries of Other Professional Staff	257,504			90,716				348,220
Salaries of Secretarial and Clerical Asst.				16,848				16,848
Other Salaries				13,027				13,027
Personal Services-Employee Benefits	89,288		1,596	53,897			564	145,345
Purchased Professional-Educational Services				28,000	16,850	136,763		181,613
Travel				2,870				2,870
Other Purchased Services	7,357			21,866	7,000			36,223
Supplies and Materials			1,009	11,245	2,217	866,797		881,268
Other Objects	-	-	-	939	-	-	-	939
Total Support Services	354,149	-	2,605	243,398	26,067	1,003,560	5,849	1,635,628
Facilities Acquisition and Construction								
Instructional Equipment				2,858				2,858
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	-	2,858	-	-	-	2,858
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,135,004	\$ 51,832	\$ 25,585	\$ 517,144	\$ 43,803	\$ 1,019,649	\$ 80,745	\$ 3,873,762

PLAINFIELD BOARD OF EDUCATION
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>ECPA</u> <u>Wrap Around</u> <u>Grant</u>	<u>SBYS-</u> <u>Family Friendly</u> <u>Emerson</u>	<u>SBYS</u>	<u>SBYS-</u> <u>Family</u> <u>Success</u>	<u>SBYS-</u> <u>Maxson</u> <u>Middle</u>	<u>SBYS-</u> <u>Hubbard</u> <u>Middle</u>	<u>SBYS-</u> <u>APPI</u>	<u>SBYS-</u> <u>PLP</u>	<u>Total</u>
REVENUES									
Intergovernmental									
State	\$ 163,100	\$ 38,989	\$ 292,416	\$ 213,000	\$ 177,942	\$ 176,156	\$ 60,700	\$ 107,978	\$ 1,230,281
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 163,100	\$ 38,989	\$ 292,416	\$ 213,000	\$ 177,942	\$ 176,156	\$ 60,700	\$ 107,978	\$ 1,230,281
EXPENDITURES									
Instruction									
Salaries of Teachers		\$ 29,632							\$ 29,632
Other Salaries for Instruction								\$ 94,311	\$ 94,311
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	29,632	-	-	-	-	-	94,311	123,943
Support Services									
Salaries of Other Professional Staff			\$ 271,883		\$ 172,024	\$ 173,732	\$ 60,000		677,639
Salaries of Secretarial and Clerical Assistants				\$ 26,930					26,930
Other Salaries				176,101					176,101
Personal Services-Employee Benefits			9,825						9,825
Purchased Professional Educational Services									-
Travel			145						145
Other Purchased Services	163,100	336	259	2,000		65	150	560	166,470
Supplies and Materials		9,021	10,304	7,969	5,818	2,259	400	12,366	48,137
Other Objects	-	-	-	-	100	100	150	741	1,091
Total Support Services	163,100	9,357	292,416	213,000	177,942	176,156	60,700	13,667	1,106,338
Facilities Acq. and Construction									
Instructional Equipment									-
Non-instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 163,100	\$ 38,989	\$ 292,416	\$ 213,000	\$ 177,942	\$ 176,156	\$ 60,700	\$ 107,978	\$ 1,230,281

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Preschool Education	SBYS- Family Friendly Jefferson	Handicapped Services			Auxiliary Services		Total
			Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education	Transportation	
REVENUES								
Intergovernmental								
State	\$ 20,962,062	\$ 28,694	\$ 10,412	\$ 10,481	\$ 10,281	\$ 71,223	\$ 6,665	\$ 21,099,818
Federal	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Total Revenues	20,962,062	28,694	10,412	10,481	10,281	71,223	6,665	21,099,818
EXPENDITURES								
Instruction								
Salaries of Teachers		\$ 13,642						\$ 13,642
Other Salaries for Instruction								-
Purchased Professional- Educational Services								-
Other Purchased Services								-
General Supplies								-
Other Objects								-
Total Instruction		13,642						13,642
Support Services								
Salaries of Supervisors of Instruction	\$ 154,337							154,337
Salaries of Principals/Assistant Principals/Directors	149,815							149,815
Salaries of Other Professional Staff	849,470	13,778						863,248
Salaries of Secretarial and Clerical Asst.	254,290							254,290
Other Salaries	113,550							113,550
Salaries of Community Parent Involvement Spec.	93,950							93,950
Salaries of Master Teachers	463,670							463,670
Personal Services - Employee Benefits	368,815							368,815
Purchased Prof/Educ Services Contracted Pre-K	16,945,431							16,945,431
Purchased Prof/Educ Services - Head Start	2,029,050							2,029,050
Other Purchased Professional/Educational Services	30,835		\$ 10,412	\$ 10,481	\$ 10,281	\$ 71,223		133,232
Purchased Professional and Technical Services								-
Other Purchased Professional Services	22,671							22,671
Rentals	62,769							62,769
Travel	547							547
Other Purchased Services		336					\$ 6,665	7,001
Supplies and Materials	150,904	938						151,842
Other Objects								-
Total Support Services	21,690,104	15,052	10,412	10,481	10,281	71,223	6,665	21,814,218
Total Expenditures	21,690,104	28,694	10,412	10,481	10,281	71,223	6,665	21,827,860
Other Financing Sources (Uses)								
Transfer from General Fund	728,042							728,042
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-
Total Outflows	20,962,062	28,694	10,412	10,481	10,281	71,223	6,665	21,099,818
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, 2020

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Non-Public Security	Chapter 192/193 Home Instruction	Family Success Donation	21st Century Planned Parenthood	BOE Repair Grant	Total
REVENUES									
Intergovernmental									
State	\$ 16,032	\$ 13,957	\$ 9,428	\$ 42,542	\$ -				\$ 81,959
Federal									-
Local	-	-	-	-	-	\$ 2,183	\$ 1,582	\$ 32,915	36,680
Total Revenues	\$ 16,032	\$ 13,957	\$ 9,428	\$ 42,542	\$ -	\$ 2,183	\$ 1,582	\$ 32,915	\$ 118,639
EXPENDITURES									
Instruction									
Textbooks		\$ 13,957							\$ 13,957
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	13,957	-	-	-	-	-	-	13,957
Support Services									
Purchased Professional- Educational Services									-
Other Purchased Professional/Educational Services			\$ 9,428						9,428
Purchased Professional/Technical Services	\$ 16,032							\$ 32,915	48,947
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services				\$ 42,542					42,542
Supplies and Materials							\$ 1,582		1,582
Other Objects	-	-	-	-	-	\$ 2,183	-	-	2,183
Total Support Services	16,032	-	9,428	42,542	-	2,183	1,582	32,915	104,682
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets									
	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 16,032	\$ 13,957	\$ 9,428	\$ 42,542	\$ -	\$ 2,183	\$ 1,582	\$ 32,915	\$ 118,639

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Aetna Wellness Grant</u>	<u>Goor Foundation</u>	<u>Black History Grant</u>	<u>Jim and Jean Davidson</u>	<u>Tennis Donation Hubstine</u>	<u>PGA Tour Inc Donation</u>	<u>Athletic Sponsorship</u>	<u>PAAS Theater Grant</u>	<u>Total</u>
REVENUES									
Intergovernmental									
State									\$ -
Federal									-
Local	\$ 74,334	\$ 10,297	\$ 50	\$ 5,000	\$ 3,707	\$ 1,583	\$ -	\$ -	94,971
Total Revenues	<u>74,334</u>	<u>10,297</u>	<u>50</u>	<u>5,000</u>	<u>3,707</u>	<u>1,583</u>	<u>-</u>	<u>-</u>	<u>94,971</u>
EXPENDITURES									
Instruction									
Salaries of Teachers									\$ -
Other Salaries for Instruction									-
Other Salaries									-
Purchased Professional/Educational Services									-
Purchased Professional & Technical Services									-
Tuition									-
Other Purchased Services									-
General Supplies									-
Textbooks									-
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Services									
Salaries of Teachers									-
Salaries of Supervisors of Instruction									-
Salaries of Principals/Assistant Principals/Directors									-
Salaries of Other Professional Staff									-
Salaries of Secretarial and Clerical Assistants									-
Other Salaries for Instruction									-
Other Salaries									-
Salaries of Community									-
Salaries of Master Teachers									-
Personal Services-Employee Benefits									-
Purchased Professional- Educational Services	\$ 74,334								74,334
Other Purchased Professional/Educational Services									-
Purchased Professional/Technical Services									-
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services									-
Supplies and Materials						\$ 1,583			1,583
Other Objects	-	\$ 10,297	\$ 50	\$ 5,000	\$ 3,707	-	-	-	19,054
Total Support Services	<u>74,334</u>	<u>10,297</u>	<u>50</u>	<u>5,000</u>	<u>3,707</u>	<u>1,583</u>	<u>-</u>	<u>-</u>	<u>94,971</u>
Facilities Acq. and Construction									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 74,334</u>	<u>\$ 10,297</u>	<u>\$ 50</u>	<u>\$ 5,000</u>	<u>\$ 3,707</u>	<u>\$ 1,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,971</u>

**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, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instruction	-	-	-	-	-
Support Services					
Salaries of Supervisors of Instruction	-	154,337	154,337	154,337	-
Salaries of Program Directors	304,152	(154,337)	149,815	149,815	-
Salaries of Other Professional Staff	884,915	(33,902)	851,013	849,470	1,543
Salaries of Secr, and Clerical Assistants	270,888	(16,598)	254,290	254,290	-
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec.	93,950	-	93,950	93,950	-
Salaries of Master Teachers	520,890	(45,500)	475,390	463,670	11,720
Personal Services - Employee Benefits	572,708	-	572,708	368,815	203,893
Purchased Prof Ed Services - Contracted Pre-K	17,090,225	69,223	17,159,448	16,945,431	214,017
Purchased Prof Ed Services - Head Start	2,005,047	26,777	2,031,824	2,029,050	2,774
Other Purchased Professional - Educational Svs	40,000	-	40,000	30,835	9,165
Other Purchased Professional Services	30,000	-	30,000	22,671	7,329
Cleaning, Repair & Maintenance Services	15,000	(2,500)	12,500	-	12,500
Rentals	75,000	-	75,000	62,769	12,231
Travel	12,000	-	12,000	547	11,453
Supplies and Materials	156,300	-	156,300	150,904	5,396
Other Objects	-	2,500	2,500	-	2,500
Total Support Services	22,184,625	-	22,184,625	21,690,104	494,521
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	-	-	-	-	-
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	\$ 22,184,625	\$ -	\$ 22,184,625	\$ 21,690,104	\$ 494,521

Calculation of Budget Carryover

Total revised 2019-2020 Preschool Education Aid Allocation	\$ 20,739,860
Add: Actual PEA Carryover (June 30, 2019)	1,165,117
Add: Budgeted Transfer from General Fund 2019-2020	<u>728,042</u>
Total Preschool Education Aid Funds Available for 2019-2020 Budget	22,633,019
Less: 2019-2020 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>22,184,625</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2020	448,394
Add: June 30, 2020 Unexpended Preschool Education Aid	<u>494,521</u>
2019-2020 Actual Carryover - Preschool Education Aid	<u>\$ 942,915</u>
2019-2020 Preschool Education Aid Carryover Budgeted for Preschool Programs 2020-2021	<u>\$ 601,416</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, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction					
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instruction	-	-	-	-	-
Support Services					
Salaries of Supervisors of Instruction		154,337	154,337	154,337	
Salaries of Program Directors	304,152	(154,337)	149,815	149,815	
Salaries of Other Professional Staff	884,915	(33,902)	851,013	849,470	1,543
Salaries of Secr, and Clerical Assistants	270,888	(16,598)	254,290	254,290	-
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec	93,950	-	93,950	93,950	-
Salaries of Master Teachers	520,890	(45,500)	475,390	463,670	11,720
Personal Services - Employee Benefits	572,708	-	572,708	368,815	203,893
Purchased Prof Ed Services - Contracted Pre-K	17,090,225	69,223	17,159,448	16,945,431	214,017
Purchased Prof Ed Services - Head Start	2,005,047	26,777	2,031,824	2,029,050	2,774
Other Purchased Professional - Educational Svs	40,000	-	40,000	30,835	9,165
Other Purchased Professional Services	30,000	-	30,000	22,671	7,329
Cleaning, Repair & Maintenance Services	15,000	(2,500)	12,500	12,500	-
Rentals	75,000	-	75,000	62,769	12,231
Travel	12,000	-	12,000	547	11,453
Supplies and Materials	156,300	-	156,300	150,904	5,396
Other Objects	-	2,500	2,500	-	2,500
Total Support Services	22,184,625	-	22,184,625	21,690,104	494,521
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	\$ 22,184,625	\$ -	\$ 22,184,625	\$ 21,690,104	\$ 494,521

CAPITAL PROJECTS FUND

PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Project</u>	<u>Modified</u> <u>Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance,</u> <u>June 30, 2020</u>
		<u>Prior Year</u>	<u>Current Year</u>	
On-Behalf Payments				
Economic Development Authority/State Construction Corp	\$ 93,751,073	\$ 91,880,376	\$ 1,870,697	\$ -
	<u>\$ 93,751,073</u>	<u>\$ 91,880,376</u>	<u>\$ 1,870,697</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, 2020**

Revenues	
State Sources - On-Behalf SDA Contributions	<u>\$ 1,870,697</u>
Total Revenues	<u>1,870,697</u>
Expenditures	
On -Behalf SDA Construction Services	<u>1,870,697</u>
Total Expenditures	<u>1,870,697</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u> -</u>
Fund Balance, Beginning of Year	<u> -</u>
Fund Balance, End of Year	<u><u>\$ -</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, 2020**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 126,721	\$ 4,767,650	\$ 4,894,371
Due From Other Funds	-	810	810
Total Assets	\$ 126,721	\$ 4,768,460	\$ 4,895,181
LIABILITIES			
Accrued Salaries and Wages		\$ 4,059,550	\$ 4,059,550
Payroll Deductions and Withholdings		708,910	708,910
Due to Student Groups	126,721	-	126,721
Total Liabilities	\$ 126,721	\$ 4,768,460	\$ 4,895,181

**FIDUCIARY NET POSITION
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020**

<u>School</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2020</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 8,550	\$ 24,392	\$ 26,344	\$ 6,598
Barack Obama Academy for Academic and Civic Development	1,217			1,217
Cedarbrook	3,925	7,334	8,800	2,459
Clinton School	3,702	7,990	7,190	4,502
Cook School	4,250	24,521	23,091	5,680
Emerson School	2,341	17,075	15,592	3,824
Evergreen School	12,555	21,050	19,290	14,315
Hubbard School	5,741	13,244	8,728	10,257
Jefferson School	1,882	14,946	10,873	5,955
Maxson School	5,075	19,830	17,589	7,316
Stillman School	4,698	9,717	8,460	5,955
Washington School	430	430	430	430
HIGH SCHOOL				
High School Account	28,287	72,027	67,406	32,908
Plainfield Academy for Arts and Advanced Sciences	17,618	38,134	37,163	18,589
Athletic Account	9,807	52,599	55,690	6,716
	<u>\$ 110,078</u>	<u>\$ 323,289</u>	<u>\$ 306,646</u>	<u>\$ 126,721</u>

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
PAYROLL AGENCY FUND
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Balance, July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2020</u>
ASSETS				
Cash	\$ 4,923,607	\$ 109,763,992	\$ 109,919,949	\$ 4,767,650
Due From Other Funds	-	943	133	810
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 4,923,607</u>	<u>\$ 109,764,935</u>	<u>\$ 109,920,082</u>	<u>\$ 4,768,460</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 1,255,303	\$ 56,007,571	\$ 56,553,964	\$ 708,910
Accrued Salaries and Wages	3,668,304	53,721,434	53,330,188	4,059,550
Due to Other Funds	-	35,930	35,930	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 4,923,607</u>	<u>\$ 109,764,935</u>	<u>\$ 109,920,082</u>	<u>\$ 4,768,460</u>

LONG-TERM DEBT

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance, July 1, 2019</u>	<u>Retired</u>	<u>Balance, June 30, 2020</u>
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000				\$ 1,675,000	\$ 1,675,000	
Refunding School Bonds - Series 2019	6/4/2019	13,075,000	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 %	<u>13,075,000</u>	<u>60,000</u>	<u>\$ 13,015,000</u>
						<u>\$ 14,750,000</u>	<u>\$ 1,735,000</u>	<u>\$ 13,015,000</u>

**PLAINFIELD BOARD OF EDUCATION
LONG TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER LEASE-PURCHASE AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Issue</u>	<u>Amount of Original Issue</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2019</u>	<u>Retired</u>	<u>Balance, June 30, 2020</u>
Apple iPads and Related Supplies	\$ 2,704,314	0.00%	\$ 2,331,405	\$ 672,909	\$ 1,658,496
Apple iPads and Related Supplies	1,657,380	0.00%	1,532,380	306,476	1,225,904
Apple iPads and Related Supplies	441,405	0.00%	<u>441,405</u>	<u>88,281</u>	<u>353,124</u>
			<u>\$ 4,305,190</u>	<u>\$ 1,067,666</u>	<u>\$ 3,237,524</u>

**PLAINFIELD BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 1,229,662		\$ 1,229,662	\$ 1,229,662	
State Sources					
Debt Service Aid Type II	<u>1,172,669</u>	-	<u>1,172,669</u>	<u>1,172,669</u>	-
Total Revenues	<u>2,402,331</u>	-	<u>2,402,331</u>	<u>2,402,331</u>	-
EXPENDITURES:					
Regular Debt Service:					
Interest	727,331	\$ (60,000)	667,331	470,760	\$ 196,571
Redemption of Principal	<u>1,675,000</u>	<u>60,000</u>	<u>1,735,000</u>	<u>1,735,000</u>	-
Total Expenditures	<u>2,402,331</u>	-	<u>2,402,331</u>	<u>2,205,760</u>	<u>196,571</u>
Net Change in Fund Balance	-	-	-	<u>196,571</u>	<u>196,571</u>
Fund Balance, Beginning of Year	<u>1</u>	-	<u>1</u>	<u>1</u>	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 196,572</u>	<u>\$ 196,571</u>
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Designated for Subsequent Year's Expenditures				\$ 1	
Available for Debt Service Expenditures				<u>196,571</u>	
Total Fund Balance - Restricted Debt Service				<u>\$ 196,572</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)

	2011	2012	2013	2014	Fiscal Year Ending June 30,		2017	2018	2019	2020
				(Restated)	2015	2016				
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 73,251,720
Restricted	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	836,815
Unrestricted	<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>	<u>(68,070,494)</u>
Total Governmental Activities Net Position	<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>	<u>\$ 6,018,041</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773	\$ 376,472	\$ 353,838	\$ 586,532	\$ 1,934,466	\$ 2,367,541
Unrestricted	<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>	<u>160,588</u>
Total Business-Type Activities Net Position	<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>	<u>\$ 2,528,129</u>
District-Wide										
Net Investment in Capital Assets	\$ 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	\$ 75,619,261
Restricted	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	836,815
Unrestricted	<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>	<u>(67,909,906)</u>
Total District Net Position	<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>	<u>\$ 8,546,170</u>

Note 1 - 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)

	Fiscal Year Ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 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	\$ 87,216,847
Special Education	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	30,009,768
Other Instruction	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	22,694,771
School Sponsored Activities And Athletics	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	1,603,096
Support Services:										
Student & Instruction Related Services	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	44,876,986
School Administration Services	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	8,833,038
General Administration Services	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	2,422,758
Business/Central Services	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	5,841,061
Plant Operations And Maintenance	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	20,778,255
Pupil Transportation	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	6,797,857
Interest On Long-Term Debt	1,115,356	1,182,567	1,122,760	1,225,945	994,621	959,173	898,631	824,192	791,561	183,107
Total Governmental Activities Expenses	156,007,594	168,437,259	175,124,883	183,127,236	197,172,845	212,438,781	226,637,845	231,290,962	235,344,414	231,257,544
Business-Type Activities										
Food Service	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	4,506,730
Total Business-Type Activities Expense	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	4,506,730
Total District Expenses	\$ 159,576,456	\$ 172,436,953	\$ 179,024,405	\$ 187,622,542	\$ 201,789,124	\$ 217,558,673	\$ 231,578,305	\$ 235,761,958	\$ 240,133,700	\$ 235,764,274
Program Revenues										
Governmental Activities:										
Charges For Services	\$ 416,825	\$ 249,530	\$ 385,724	\$ 311,057	\$ 309,229	\$ 253,730	\$ 197,379	\$ 275,122	\$ 59,620	\$ 82,120
Operating Grants And Contributions	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	78,339,653
Capital Grants And Contributions	979,257	4,071	152,133	117,781	62,765	1,809,168	348,978	538,194	1,874,898	1,870,697
Total Governmental Activities Program Revenues	43,602,026	45,125,774	49,102,459	49,733,629	62,576,645	69,844,683	78,985,714	83,493,452	83,327,928	80,292,470

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

	Fiscal Year Ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-Type Activities:										
Charges For Services:										
Food Service	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336	\$ 748,225	\$ 471,720	\$ 435,983	\$ 1,013,246	\$ 834,579
Operating Grants And Contributions	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	3,925,998
Total Business Type Activities Program Revenues	3,620,453	4,051,707	4,203,574	4,344,608	4,766,978	5,658,789	5,194,788	4,218,447	5,134,719	4,760,577
Total District Program Revenues	\$ 47,222,479	\$ 49,177,481	\$ 53,306,033	\$ 54,078,237	\$ 67,343,623	\$ 75,503,472	\$ 84,180,502	\$ 87,711,899	\$ 88,462,647	\$ 85,053,047
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (150,965,074)
Business-Type Activities	51,591	52,013	304,052	(150,698)	150,699	538,897	254,328	(252,549)	345,433	253,847
Total District-Wide Net Expense	\$ (112,353,977)	\$ (123,259,472)	\$ (125,718,372)	\$ (133,544,305)	\$ (134,445,501)	\$ (142,055,201)	\$ (147,397,803)	\$ (148,050,059)	\$ (151,671,053)	\$ (150,711,227)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 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	\$ 26,018,540
Taxes Levied For Debt Service	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	1,229,662
Federal/State Aid Not Restricted	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	124,406,954
Federal/State Aid Restricted-Debt Service	1,057,023	1,155,172	1,157,036	1,153,365	1,172,027	678,491	705,309	739,800	778,633	922,421
Investment Earnings	28,844	27,004	22,828	25,163	26,928	16,584	13,254	43,027	51,061	-
Miscellaneous Income	959,502	1,131,850	1,546,434	900,421	547,330	1,748,810	272,891	1,076,551	939,164	753,731
Loss on Disposal of Assets	-	(5,491)	-	-	-	-	-	-	-	-
Total Governmental Activities	114,948,482	135,889,135	135,583,949	137,733,225	137,830,721	138,978,570	140,811,098	144,710,705	144,929,129	153,331,308
Business-Type Activities:										
Investment Earnings	965	721	367	485	574	496	535	2,878	11,350	7,067
Miscellaneous Income	-	-	-	-	-	-	279,716	24,175	-	-
Total Business-Type Activities	965	721	367	485	574	496	280,251	27,053	11,350	7,067
Total District-Wide	\$ 114,949,447	\$ 135,889,856	\$ 135,584,316	\$ 137,733,710	\$ 137,831,295	\$ 138,979,066	\$ 141,091,349	\$ 144,737,758	\$ 144,940,479	\$ 153,338,375
Change in Net Position										
Governmental Activities	\$ 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)	\$ 2,366,234
Business-Type Activities	52,556	52,734	304,419	(150,213)	151,273	539,393	534,579	(225,496)	356,783	260,914
Total District	\$ 2,595,470	\$ 12,630,384	\$ 9,865,944	\$ 4,189,405	\$ 3,385,794	\$ (3,076,135)	\$ (6,306,454)	\$ (3,312,301)	\$ (6,730,574)	\$ 2,627,148

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

	2011	2012	2013	2014	Fiscal Year Ending June 30,		2017	2018	2019	2020
					2015	2016				
General Fund										
Reserved										
Unreserved										
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	\$ 4,061,353
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	1,666,587
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	2,094,849
Unassigned	<u>(6,952,077)</u>	<u>(9,278,716)</u>	<u>(9,438,408)</u>	<u>(9,084,718)</u>	<u>(9,643,942)</u>	<u>(9,958,131)</u>	<u>(10,264,522)</u>	<u>(10,211,052)</u>	<u>(10,915,587)</u>	<u>(11,566,818)</u>
Total General Fund	<u>(3,944,079)</u>	<u>8,539,032</u>	<u>13,251,029</u>	<u>\$ 14,100,355</u>	<u>\$ 16,656,338</u>	<u>\$ 12,303,611</u>	<u>\$ 8,813,210</u>	<u>\$ 4,769,976</u>	<u>\$ (1,095,402)</u>	<u>\$ (3,744,029)</u>
All Other Governmental Funds										
Reserved										
Unreserved										
Restricted	\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)		\$ 1	\$ 2	\$ 1		\$ 1	\$ 196,572
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ (2,028,036)</u>	<u>(216,885)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(872,094)</u>	<u>(1,131,071)</u>
Total All Other Governmental Funds	<u>\$ (1,580,032)</u>	<u>\$ (1,916,861)</u>	<u>\$ (1,988,074)</u>	<u>\$ (2,028,036)</u>	<u>\$ (216,884)</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (872,093)</u>	<u>\$ (934,499)</u>

**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,										
	2011	2012	2013	2014	2015	2016	2017	2018	#	2019	2020
Revenues											
Tax Levy	\$ 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	\$ 27,248,202	
Tuition Charges	416,825	249,530	385,724	311,057	309,229	253,730	197,379	275,122	59,620	82,120	
Interest Earnings	28,844	27,004	22,828	25,163	26,928	16,584	13,254	43,027	51,061	-	
Miscellaneous	1,066,810	1,227,816	1,670,559	937,833	571,428	1,776,860	302,753	1,133,772	1,069,894	863,716	
State Sources	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	187,786,800	
Federal Sources	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	9,065,370	
Total Revenue	158,550,508	181,020,400	184,686,408	187,466,854	189,059,390	192,905,365	195,049,635	202,664,892	213,577,007	225,046,208	
Expenditures											
Instruction											
Regular Instruction	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	81,366,589	
Special Education Instruction	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	28,467,798	
Other Instruction	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	20,554,671	
School Sponsored Activities and Athletics	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	1,459,592	
Support Services:											
Student and Inst. Related Services	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	44,263,580	
General Administration Services	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	2,374,948	
School Administration Services	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	8,046,550	
Business/Central Services	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	5,626,244	
Plant Operations And Maintenance	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	20,241,946	
Pupil Transportation	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	6,665,591	
Capital Outlay	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	5,416,306	
Debt Service:											
Principal	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	2,802,666	
Interest and Other Charges	1,194,568	1,235,765	1,203,972	1,286,179	1,056,016	1,008,961	956,756	886,832	809,081	470,760	
Costs of Issuance on Refunding Bonds	-	-	-	-	-	-	-	-	218,570	-	
Total Expenditures	157,623,633	168,874,187	180,045,625	186,657,490	184,692,255	197,041,206	198,540,037	206,708,127	225,336,147	227,757,241	
Excess (Deficiency) of Revenues Over (Under) Expenditures	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)	(2,711,033)	
Other Financing Sources (Uses)											
Transfers In	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	1,888,948	
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	(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)	(1,888,948)	
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	5,021,669	-	
Net Change in Fund Balances	\$ 926,875	\$ 12,146,213	\$ 4,640,783	\$ 809,364	\$ 4,367,135	\$ (4,135,841)	\$ (3,490,402)	\$ (4,043,235)	\$ (6,737,471)	\$ (2,711,033)	
Debt Service as a Percentage of Noncapital Expenditures	1.52%	1.48%	1.42%	1.74%	1.31%	1.24%	1.23%	1.18%	1.43%	1.47%	

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

Fiscal Year Ended June 30,	<u>Rental Income</u>	<u>Insurance Refunds</u>	<u>Refunds</u>	<u>Tuition</u>	<u>Cancel Prior Year Purchase Orders</u>	<u>Other</u>	<u>Interest</u>	<u>Total</u>
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
2020	143,880		23,087	82,120		535,728	51,036	835,851

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
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
2020	8,160,000	989,936,356			119,508,600	18,909,400	60,925,100	1,197,439,456	5,003,972	1,202,443,428	2,757,141,121	2.266

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

<u>Overlapping Rates</u>				
Calendar Year	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
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
2020	2.266	4.937	1.158	8.361

Source: County Abstract of Ratables

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

Taxpayer	2020		Taxpayer	2011	
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 7,524,172	0.626%	Verizon	\$ 8,729,359	0.696%
OAHS Netherwood Village	3,589,600	0.299%	Norwood Estates LLC	4,178,800	0.333%
Plainfield Madison Park LLC	3,413,600	0.284%	Formation Properties	3,865,300	0.308%
1400 Woodland Ave Property LLC	2,900,000	0.241%	Channel Park Avenue LLC	3,230,000	0.257%
Norwood Estates LLC	2,606,400	0.217%	New Meadow Assoc LLC	2,652,700	0.211%
Michael Manor, LLC	2,400,000	0.200%	Michael Manor LLC	2,400,000	0.191%
HP Group Properties	1,921,400	0.160%	Plainfield South Ave Center	1,955,000	0.156%
South Second St Plainfield Realty	1,881,700	0.156%	Hampshire Park Associates	1,404,500	0.112%
LGP Capital Plainfield LLC	1,806,200	0.150%	South Second St Plainfield Realty	1,886,700	0.150%
Stoney Brook Associates LLC	1,700,000	0.141%	Prime Realty Associates	1,850,000	0.147%
	<u>\$ 29,743,072</u>	<u>2.474%</u>		<u>\$ 32,152,359</u>	<u>2.562%</u>

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
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%	
2020	27,248,202	27,248,202	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			
2011	\$ 26,630,000	\$ 304,713		\$ 26,934,713	49,667	\$ 542
2012	25,530,000	206,657		25,736,657	49,816	517
2013	24,400,000	105,144		24,505,144	49,972	490
2014	23,245,000			23,245,000	50,223	463
2015	21,900,000			21,900,000	50,315	435
2016	20,510,000			20,510,000	50,464	406
2017	19,065,000			19,065,000	50,276	379
2018	17,550,000			17,550,000	50,367	348
2019	14,750,000		\$ 4,305,190	19,055,190	50,430	378
2020	13,015,000		3,237,524	16,252,524	50,317	323

Source: District records

(A) Estimated

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2011	\$ 26,630,000		\$ 26,630,000	2.12%	\$ 536
2012	25,530,000		25,530,000	2.05%	512
2013	24,400,000		24,400,000	1.97%	488
2014	23,245,000		23,245,000	1.89%	463
2015	21,900,000	\$ 1	21,899,999	1.79%	435
2016	20,510,000	2	20,509,998	1.69%	406
2017	19,065,000	1	19,064,999	1.57%	379
2018	17,550,000		17,550,000	1.45%	348
2019	14,750,000	1	14,749,999	1.22%	292
2020	13,015,000	196,572	12,818,428	1.07%	255

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, 2019
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 13,015,000	\$ 13,015,000	
City of Plainfield	<u>39,064,791</u>	<u>-</u>	<u>\$ 39,064,791</u>
	<u>\$ 52,079,791</u>	<u>\$ 13,015,000</u>	39,064,791
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			26,204,270
Plainfield Municipal Utilities Authority (2) (B)			<u>8,300,698</u>
 Total Direct and Overlapping Debt			 <u>\$ 73,569,759</u>

Source:

- (1) City of Plainfield's December 31, 2019 Annual Debt Statement
- (2) Plainfield Municipal Utilities Authority's December 31, 2019 Annual Audit

- (A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2019 equalized value by the total 2019 equalized value for Union County.
- (B) The debt covered by a deficiency agreement with the City of Plainfield is reflected above.

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

Legal Debt Margin Calculation for Calendar Year 2019

Equalized Valuation Basis

2019	\$ 2,749,964,823
2018	2,775,365,438
2017	2,772,308,473
	<u>\$ 8,297,638,734</u>

Average Equalized Valuation Of Taxable Property	<u>\$ 2,765,879,578</u>
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Debt Limit (4% of Average Equalization Value)	110,635,183
Total Net Debt Applicable to Limit	13,015,000
Legal Debt Margin	<u>\$ 97,620,183</u>

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 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	\$ 110,635,183
Total Net Debt Applicable To Limit	26,934,713	25,736,657	24,505,144	23,245,000	21,900,000	20,510,000	19,065,000	17,550,000	14,750,000	13,015,000
Legal Debt Margin	<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>	<u>\$ 97,620,183</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	20.07%	20.93%	21.83%	21.90%	21.24%	19.59%	17.75%	15.89%	13.27%	11.76%

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>
2011	49,667	\$ 53,127	11.60%
2012	49,816	55,151	11.90%
2013	49,972	56,129	10.40%
2014	50,223	59,230	8.50%
2015	50,315	61,270	7.40%
2016	50,464	62,526	6.70%
2017	50,276	65,036	6.30%
2018	50,367	68,262	5.80%
2019	50,430	68,262 (A)	5.10%
2020	50,317	68,262 (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>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>	<u>2020</u>
Instruction										
Regular	521.0	554.0	561.0	590.7	630.36	621.47	505.43	460.93	456.33	457.33
Other Instruction	99.0	152.7	134.4	134.7	140.04	139.00	259.94	270.55	303.71	337.45
Adult/Continuing Education Programs										
Support Services:										
Student and Instruction Related Services	116.0	134.5	152.7	179.0	166.36	171.74	182.74	178.24	172.07	178.92
General Administration Services	8.0	5.0	4.0	4.0	2.00	4.00	4.00	4.00	3.00	3.00
School Administrative Services	44.0	37.0	43.0	46.0	47.00	48.00	48.00	46.00	41.00	44.00
Administrative Information Technology	15.0	12.0	13.0	12.5	12.50	13.50	12.50	15.00	14.00	14.50
Plant Operations And Maintenance	138.0	129.0	133.6	141.2	145.57	151.97	158.03	154.24	156.45	155.19
Pupil Transportation	21.0	20.0	17.0	17.7	17.67	17.67	17.67	13.67	14.67	14.67
Other Support Services	<u>62.0</u>	<u>47.5</u>	<u>69.5</u>	<u>46.6</u>	<u>44.01</u>	<u>46.79</u>	<u>22.79</u>	<u>24.79</u>	<u>21.29</u>	<u>23.29</u>
Total	<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>	<u>1,228.35</u>

Source: District Personnel Records

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

Pupil/Teacher Ratio

<u>Fiscal Year</u>	<u>Enrollment^a</u>	<u>Operating Expenditures^b</u>	<u>Cost Per Pupil^c</u>	<u>Percentage Change</u>	<u>Teaching Staff</u>	<u>Elementary</u>	<u>Middle School</u>	<u>Senior High School</u>	<u>Average Daily Enrollment (ADE)</u>	<u>Average Daily Attendance (ADA)</u>	<u>% Change in Average Daily Enrollment</u>	<u>Student Attendance Percentage</u>
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%
2020	12,066	219,067,509	18,156	-4.47%	591	14.01	14.71	13.22	8,144	7,715	5.2%	94.73%

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)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
District Building										
High School										
Plainfield High School										
Square Feet	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185
Enrollment	1,374	1,333	1,422	1,510	1,557	1,684	1,769	1,754	1,708	1,877
Capacity (students)	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
Barack Obama Academy										
Square Feet	17,490	17,490	17,490	17,490	17,490	17,490	17,490	17,490	17,490	17,490
Enrollment	68	82	86	61	84	92	77	67	-	-
Capacity (students)	175	175	175	175	175	175	175	175	175	175
Middle School										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	353	324	475	511	558	595	668	744	732	762
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	337	306	446	455	588	690	782	683	734	796
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	158	232	316	364	388	396	395	398	392	405
Capacity	185	185	185	185	185	185	185	185	392	392
Elementary										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	337	343	365	400	392	407	416	409	382	378
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	575	614	601	634	668	648	643	664	693	686
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	336	351	351	393	390	421	412	394	379	382
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	304	280	260	262	193	222	217	204	369	396
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
District Building										
<u>Elementary (Continued)</u>										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	473	491	465	485	508	508	496	471	472	495
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
Evergreen										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	569	576	567	585	621	607	581	553	547	610
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
Jefferson										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	404	429	414	458	453	460	434	414	425	449
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
Stillman										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	279	309	316	310	314	326	318	312	317	367
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
Washington										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	564	598	543	608	643	656	640	584	588	634
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
Woodland										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	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, 2020

Elementary = 10

Middle School = 3

Senior High School = 2

Source: District Records

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

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

	<u>Project # (s)</u>	<u>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>	<u>2020</u>
School Facilities											
High School	\$	734,958	\$ 843,947	\$ 874,201	\$ 766,965	\$ 970,868	\$ 990,777	\$ 622,872	\$ 695,051	\$ 842,014	\$ 732,254
Hubbard Middle School		261,373	300,034	310,790	272,666	346,834	353,946	222,515	248,300	300,801	261,590
Maxson Middle School		318,951	366,138	379,264	332,741	423,250	431,929	271,541	303,008	367,077	319,227
Barlow Elementary School		121,818	139,909	144,925	127,147	161,732	165,049	103,761	115,785	140,267	121,983
Cedarbrook Elementary School		172,595	198,311	205,420	180,222	229,244	233,945	147,074	164,117	198,818	172,901
Clinton Elementary School		100,192	114,879	118,997	104,400	132,798	135,521	85,198	95,071	115,173	100,160
Cook Elementary School		127,679	146,648	151,905	133,271	169,522	172,998	108,759	121,362	147,023	127,858
Emerson Elementary School		178,926	205,371	212,733	186,638	237,406	242,274	152,310	169,960	205,897	179,058
Evergreen Elementary School		161,373	185,155	191,793	168,266	214,036	218,425	137,317	153,229	185,628	161,431
Jefferson Elementary School		156,127	179,379	185,810	163,017	207,359	211,611	133,034	148,450	179,839	156,396
Stillman Elementary School		110,313	126,752	131,296	115,190	146,523	149,528	94,004	104,897	127,077	110,512
Washington Elementary School		248,275	284,952	295,167	258,960	329,400	336,155	211,331	235,820	285,682	248,442
Woodland Elementary School		102,425	117,447	121,657	106,735	135,768	138,552	87,103	97,197	117,748	102,399
Total School Facilities	\$	<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>	<u>2,794,211</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, 2020
(Unaudited)**

	Coverage	Deductible
School Package Policy		
N.J. Schools Insurance Group		
Property - Blanket Building & Contents (Insured Values)	\$ 328,445,608	\$ 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
Safety National Insurance Company Policy - Excess Workers Compensation and Employers Liability		
Per Occurrence	500,000	

Source: District records

SINGLE AUDIT



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
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DONNA L. JAPHET, CPA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
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, 2020 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 15, 2020.

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.

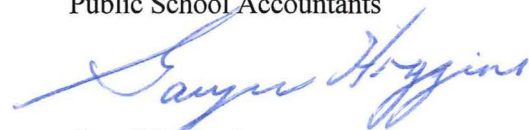
However, we noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Plainfield Board of Education in a separate report entitled, “Auditor’s Management Report on Administrative Findings – Financial, Compliance and Performance” dated December 15, 2020.

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 15, 2020



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Plainfield Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2020. 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, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We have issued our report thereon dated December 15, 2020, 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 15, 2020

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2019	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2020			MEMO GAAP Receivable
												(Accounts Receivable)	Unearned Revenue/	Due to Grantor	
U.S. Department of Agriculture															
Passed-through State Department of Education															
National School Lunch Program	10.555														
Non-Cash Assistance		201NJ304N1099	N/A	7/1/19-6/30/20	\$ 304,442			\$ 304,442	\$ 304,442						
Cash Assistance		201NJ304N1099	N/A	7/1/19-6/30/20	2,303,909			2,198,170	2,303,909			\$ (105,739)		\$ (105,739)	
Cash Assistance		191NJ304N1099	N/A	7/1/18-6/30/19	2,687,765	\$ (189,872)		189,872							
School Breakfast Program	10.553	201NJ304N1099	N/A	7/1/19-6/30/20	1,017,614			957,339	1,017,614			(60,275)		(60,275)	
School Breakfast Program	10.553	191NJ304N1099	N/A	7/1/18-6/30/19	943,204	(87,114)		87,114							
After School Snack Program	10.555	201NJ304N1099	N/A	7/1/19-6/30/20	85,654			65,896	85,654			(19,758)		(19,758)	
Fresh Fruits and Vegetable Program	10.582	201NJ304L1603	N/A	7/1/19-6/30/20	14,015			9,040	14,015			(4,975)		(4,975)	
Summer Food Service Program For Children	10.559	201NJ304N1099	N/A	7/1/19-6/30/20	165,454	-	-	165,454	165,454	-	-	-	-	-	
Total Child Nutrition Cluster						(276,986)	-	3,977,327	3,891,088	-	-	(190,747)	-	(190,747)	
U.S. Department of Education passed-through State Department of Education															
General Fund															
Medical Assistance Program (SEMI)	93.778	2005NJ5MAP	N/A	7/1/19-6/30/20	239,806	-	-	239,806	239,806	-	-	-	-	-	
Total General Fund						-	-	239,806	239,806	-	-	-	-	-	
Special Revenue Fund															
ESEA															
Title I	84.010	S010A190030	ESEA416020	7/1/19-9/30/20	2,573,104		\$ 351,977	2,306,582	2,394,423			\$ 264,136			
Title I, Carryover	84.010	S010A180030	ESEA416019	7/1/18-6/30/19	2,655,101	351,977	(351,977)								
Title I Reallocated	84.010A	S010A200030	ESEA416020	7/1/19-9/30/20	152,204			176,509	291,699			(115,190)		(115,190)	
Title I, SIA	84.010	S010A190030	ESEA416020	7/1/19-9/30/20	1,179,700		41,310	120,382	2,248,073			(2,086,381)		(2,086,381)	
Title I, SIA, Carryover	84.010	S010A180030	ESEA416019	7/1/18-6/30/19	1,417,202	41,310	(41,310)								
Title II A	84.367A	S367A190029	ESEA416020	7/1/19-9/30/20	319,562		138,339	422,110	508,143				52,306		
Title II A, Carryover	84.367A	S367A180029	ESEA416019	7/1/18-6/30/19	348,800	138,339	(138,339)								
Title III	84.365	S365A190030	ESEA416020	7/1/19-9/30/20	529,250		50,422	416,676	394,780				72,318		
Title III, Carryover	84.365	S365A180030	ESEA416019	7/1/18-6/30/19	545,287	50,422	(50,422)								
Title III, Immigrant Education	84.365A	S365A190030	ESEA416020	7/1/19-9/30/20	74,685		2,025	74,685	94,708			(17,998)		(17,998)	
Title III, Immigrant Education, Carryover	84.365A	S365A180030	ESEA416019	7/1/18-6/30/19	78,572	2,025	(2,025)								
Title IV	84.424	S424A980031	ESEA416020	7/1/19-9/30/20	159,814		(21,854)	181,669	173,414			(13,599)		(13,599)	
Title IV, Carryover	84.424	S424A180031	ESEA416019	7/1/18-6/30/19	164,717	(21,854)	21,854								
I.D.E.A.															
Basic Regular-Part B	84.027	H027A190100	IDEA416020	7/1/19-9/30/20	2,237,645		3,711	2,142,839	2,135,004				11,546		
Basic Regular-Part B, Carryover	84.027	H027A180100	IDEA416019	7/1/18-6/30/19	2,246,565	3,711	(3,711)								
Preschool	84.173	H173A190114	IDEA416020	7/1/19-9/30/20	52,516		(246)	53,048	51,832				970		
Preschool, Carryover	84.173	H173A180114	IDEA416019	7/1/18-6/30/19	51,501	(246)	246								
Total Special Education Cluster (IDEA)									2,186,836						

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2019	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2020			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	S287C190030	20E00048	09/01/19-08/31/20	\$ 550,000			\$ 435,193	\$ 377,837				\$ 57,356		
21st Century Community Learning Center, Carryover	84.287	S287C180030	19E00026	09/01/18-08/31/19	625,000	\$ (61,533)		200,840	139,307						
21st Century Community Learning Center-Supplemental	84.287	S287C180030	N/A	09/01/18-08/31/19	35,000	(7,915)		33,500	25,585						
Instructional Improvement System (edConnectNJ)	84.413A	N/A	17-RT06-A01	6/1/16-11/30/16	47,291	5,411					\$ 5,411				
CARES Emergency Relief Grant	84.425D	S425D200027	N/A	3/13/20-9/30/22	2,060,166				1,019,649			\$ (1,019,649)			\$ (1,019,649)
Perkins Secondary Consolidated	84.048	V048A190030	N/A	7/1/19-6/30/20	83,412			77,016	80,745			(3,729)			(3,729)
Perkins Secondary Consolidated	84.048	V048A180030	N/A	7/1/18-6/30/19	88,444	(466)	-	466	-			-			-
Total U.S. Department of Education - Special Revenue Fund						501,181	-	6,641,515	9,935,199	-	5,411	(3,256,546)	458,632	-	(3,256,546)
Total						\$ 224,195	\$ -	\$ 10,858,648	\$ 14,066,093	\$ -	\$ 5,411	\$ (3,447,293)	\$ 458,632	\$ -	\$ (3,447,293)

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2019		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2020			Memo	
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2019						(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
State Department of Education															
General Fund															
Equalization Aid	20-495-034-5120-078	7/1/19-6/30/20	\$ 114,218,804				\$ 102,863,126	\$ 114,218,804				\$ (11,355,678)			\$ 114,218,804
Equalization Aid	19-495-034-5120-078	7/1/18-6/30/19	105,624,369	(10,531,498)			10,531,498								
Security Aid	20-495-034-5120-084	7/1/19-6/30/20	4,765,864				4,292,040	4,765,864				(473,824)			4,765,864
Security Aid	19-495-034-5120-084	7/1/18-6/30/19	4,765,864	(475,190)			475,190								
Education Adequacy Aid	20-495-034-5120-083	7/1/19-6/30/20	11,009,173				9,914,637	11,009,173				(1,094,536)			11,009,173
Education Adequacy Aid	19-495-034-5120-083	7/1/18-6/30/19	11,009,173	(1,097,693)			1,097,693								
Special Education Categorical Aid	20-495-034-5120-089	7/1/19-6/30/20	9,005,908				8,110,537	9,005,908				(895,371)			9,005,908
Special Education Categorical Aid	19-495-034-5120-089	7/1/18-6/30/19	9,005,908	(897,953)			897,953								
State Aid Public Cluster								138,999,749							
Transportation Aid	20-495-034-5120-014	7/1/19-6/30/20	1,835,983				1,653,449	1,835,983				(182,534)			1,835,983
Transportation Aid	19-495-034-5120-014	7/1/18-6/30/19	1,835,983	(183,060)			183,060								
Extraordinary Aid	20-495-034-5120-044	7/1/19-6/30/20	2,366,413					2,366,413				(2,366,413)			2,366,413
Extraordinary Aid	19-495-034-5120-044	7/1/18-6/30/19	1,954,274	(1,954,274)			1,954,274								
Additional Non Public Transportation Aid	20-495-034-5120-014	7/1/19-6/30/20	784					784				(784)			784
Additional Non Public Transportation Aid	19-495-034-5120-014	7/1/18-6/30/19	90,508	(90,508)			90,508								
T.P.A.F. - NCGI	20-495-034-5094-004	7/1/19-6/30/20	209,019				209,019	209,019							209,019
T.P.A.F. - LTDI	20-495-034-5094-004	7/1/19-6/30/20	10,961				10,961	10,961							10,961
T.P.A.F. - Normal Cost	20-495-034-5094-002	7/1/19-6/30/20	11,661,475				11,661,475	11,661,475							11,661,475
T.P.A.F. - Post Retirement Medical	20-495-034-5094-001	7/1/19-6/30/20	4,403,736				4,403,736	4,403,736							4,403,736
T.P.A.F. - Social Security	20-495-034-5094-003	7/1/19-6/30/20	4,334,311				4,119,260	4,334,311				(215,051)			4,334,311
T.P.A.F. - Social Security	19-495-034-5094-003	7/1/18-6/30/19	4,207,475	(207,476)			207,476								
Total General Fund				(15,437,652)			162,675,892	163,822,431				(16,584,191)			163,822,431
Special Revenue															
Preschool Education Aid	20-495-034-5120-086	7/1/19-6/30/20	20,739,860			\$ 1,165,117	18,665,874	21,690,104	\$ 728,042			(2,073,986)	\$ 942,915		21,690,104
Preschool Education Aid	19-495-034-5120-086	7/1/18-6/30/19	20,372,108	(872,094)		(1,165,117)	2,037,211								
New Jersey Nonpublic Aid:															
Textbook Aid	20-100-034-5120-064	7/1/19-6/30/20	22,665				22,665	13,957					\$ 8,708		13,957
Textbook Aid	19-100-034-5120-064	7/1/18-6/30/19	15,860		\$ 26				\$ 26						
Nursing Services	20-100-034-5120-070	7/1/19-6/30/20	41,710				41,710	16,032					25,678		16,032
Nursing Services	19-100-034-5120-070	7/1/18-6/30/19	28,809		13,250					13,250					
Technology Initiative	20-100-034-5120-373	7/1/19-6/30/20	15,480				15,480	9,428					6,052		9,428
Technology Initiative	19-100-034-5120-373	7/1/18-6/30/19	10,692		583					583					
Security Aid	20-100-034-5120-509	7/1/19-6/30/20	64,500				64,500	42,542					21,958		42,542
Security Aid	19-100-034-5120-509	7/1/18-6/30/19	44,550		1,360					1,360					
Auxiliary Services:															
Compensatory Education	20-100-034-5120-067	7/1/19-6/30/20	89,231				80,308	71,223				(8,923)	18,008	(8,923)	71,223
Compensatory Education	19-100-034-5120-067	7/1/18-6/30/19	93,063		8,115					8,115					
Transportation	20-100-034-5120-068	7/1/19-6/30/20	6,665				5,999	6,665				(666)		(666)	6,665
Handicapped Services:															
Examination and Classification	20-100-034-5120-066	7/1/19-6/30/20	21,182				15,659	10,412				(5,233)	10,770	(5,233)	10,412
Examination and Classification	19-100-034-5120-066	7/1/18-6/30/19	21,479		2,919					2,919					
Corrective Speech	20-100-034-5120-066	7/1/19-6/30/20	10,572				10,572	10,481					91		10,481
Corrective Speech	19-100-034-5120-066	7/1/18-6/30/19	8,928		178					178					
Supplemental Instruction	20-100-034-5120-066	7/1/19-6/30/20	18,618				18,618	10,281					8,337		10,281
Supplemental Instruction	19-100-034-5120-066	7/1/18-6/30/19	19,031		2,219					2,219					

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2019		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2020			Memo	
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2019						(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	SB20039	7/1/19-6/30/20	\$ 309,854				\$ 309,854	\$ 292,416						\$ 17,438	\$ 292,416
School Based Youth Services	SB18039	7/1/18-6/30/19	309,854		\$ 1,497					\$ 1,497					
School Based Youth Services- Maxson	SB20039	7/1/19-6/30/20	179,504				179,504	177,942						1,562	177,942
School Based Youth Services- Maxson	SB19039	7/1/18-6/30/19	179,504		1,260					1,260					
School Based Youth Services- Hubbard	SB20039	7/1/19-6/30/20	176,851				176,851	176,156						695	176,156
School Based Youth Services- Hubbard	SB19039	7/1/18-6/30/19	176,851		658					658					
School Based Youth Services- APPI	SB20039	7/1/19-6/30/20	62,777				62,777	60,700						2,077	60,700
School Based Youth Services- APPI	SB19039	7/1/18-6/30/19	62,777		271					271					
School Based Youth Services- PLP	SB20039	7/1/19-6/30/20	109,286				109,286	107,978						1,308	107,978
School Based Youth Services- PLP	SB19039	7/1/18-6/30/19	109,286		4,035					4,035					
School Based Youth Services - Family Success	SB20039	7/1/19-6/30/20	240,000				240,000	213,000						27,000	213,000
School Based Youth Services - Family Success	SB19039	7/1/18-6/30/19	240,000		40,472					40,472					
School Based Youth Services - FFC/Jefferson	SB20039	7/1/19-6/30/20	45,463				45,463	28,694						16,769	28,694
School Based Youth Services - FFC/Jefferson	SB19039	7/1/18-6/30/19	45,463		4,651					4,651					
School Based Youth Services - FFC/Emerson	SB20039	7/1/19-6/30/20	45,463				45,463	38,989						6,474	38,989
School Based Youth Services - FFC/Emerson	SB19039	7/1/18-6/30/19	45,463		3,368					3,368					
Advanced Computer Science Competitive Wrap Around - ECPA	19E00148 N/A	01/15/19-6/30/20 7/1/19-6/30/20	99,836 163,900	\$ (51,730)			95,533 163,900	43,803 163,100					\$ 800		43,803 163,100
Total Special Revenue Fund				(923,824)	84,862		22,407,227	23,183,903	\$ 728,042	84,862	(2,089,098)	943,715	\$ 172,925	(15,112)	23,183,903
Debt Service Fund															
Debt Service Aid Type II	20-495-034-5120-075	7/1/19-6/30/20	1,172,669				1,172,669	1,172,669							1,172,669
Total Debt Service Fund							1,172,669	1,172,669							1,172,669
Capital Projects Fund															
Schools Development Authority On-Behalf Payments	N/A	7/1/19-6/30/20	1,870,697				1,870,697	1,870,697							1,870,697
Total Capital Projects Fund							1,870,697	1,870,697							1,870,697
Enterprise Fund															
State School Lunch Program	20-100-010-3350-023	7/1/19-6/30/20	34,910				34,910	34,910							34,910
State School Lunch Program	19-100-010-3350-023	7/1/18-6/30/19	50,159	(3,446)			3,446								
Total Enterprise Fund				(3,446)			38,356	34,910							34,910
Total State Financial Assistance Subject to Single Audit Determination				(16,364,922)	84,862		188,164,841	190,084,610	728,042	84,862	(18,673,289)	943,715	172,925	(230,947)	190,084,610
State Financial Assistance Not Subject to Single Audit Determination															
General Fund															
On-Behalf TPAF NCGI	20-495-034-5094-004	7/1/19-6/30/20	209,019				(209,019)	(209,019)							(209,019)
On-Behalf TPAF LTDI	20-495-034-5094-004	7/1/19-6/30/20	10,961				(10,961)	(10,961)							(10,961)
On-Behalf TPAF Normal Cost	20-495-034-5094-002	7/1/19-6/30/20	11,661,475				(11,661,475)	(11,661,475)							(11,661,475)
On-Behalf TPAF Post-Retirement Med	20-495-034-5094-001	7/1/19-6/30/20	4,403,736				(4,403,736)	(4,403,736)							(4,403,736)
Capital Projects Fund															
On-Behalf Payments - Schools Development Authority	N/A	7/1/19-6/30/20	1,870,697				(1,870,697)	(1,870,697)							(1,870,697)
Total State Financial Assistance Subject to Single Audit				\$ (16,364,922)	\$ 84,862	\$ -	\$ 170,008,953	\$ 171,928,722	\$ 728,042	\$ 84,862	\$ (18,673,289)	\$ 943,715	\$ 172,925	\$ (230,947)	\$ 171,928,722

(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, 2020**

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 \$1,228,688 for the general fund and a decrease of \$1,437,471 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	\$ 239,806	\$ 162,593,743	\$ 162,833,549
Special Revenue Fund	8,825,564	22,149,691	30,975,255
Capital Projects Fund		1,870,697	1,870,697
Debt Service Fund		1,172,669	1,172,669
Food Service Fund	<u>3,891,088</u>	<u>34,910</u>	<u>3,925,998</u>
Total Financial Assistance	<u>\$ 12,956,458</u>	<u>\$ 187,821,710</u>	<u>\$ 200,778,168</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, 2020**

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 \$4,334,311 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, 2020. The amount reported as TPAF Pension System Contributions in the amount of \$11,870,494, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$4,403,736 and TPAF Long-Term Disability Insurance in the amount of \$10,961 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2020. The School Development Authority’s (“SDA”) Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,870,697 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, 2020.

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

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District’s financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in U.S. Uniform Guidance; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	<u>\$1,160,906</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, 2020**

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>S010A190030</u>	<u>ESEA - Title I, Title I SIA</u>
<u>10.555</u>	<u>201NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>201NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>201NJ304N1099</u>	<u>Summer Food Service Program for Children</u>
<u>10.553</u>	<u>201NJ304N1099</u>	<u>School Breakfast Program</u>
<u>84.027</u>	<u>H027A190100</u>	<u>IDEA Part B</u>
<u>84.173</u>	<u>H173A190114</u>	<u>IDEA Preschool</u>
<u>84.425D</u>	<u>S425D200027</u>	<u>CARES Emergency Relief Grant</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Part I – Summary of Auditor’s Results

State Awards Section

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

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>20-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>20-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>20-495-034-5120-084</u>	<u>Security Aid</u>
<u>20-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>20-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>20-495-034-5094-003</u>	<u>Reimbursed TPAF Social Security Aid</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020**

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, 2020**

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, 2020**

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.