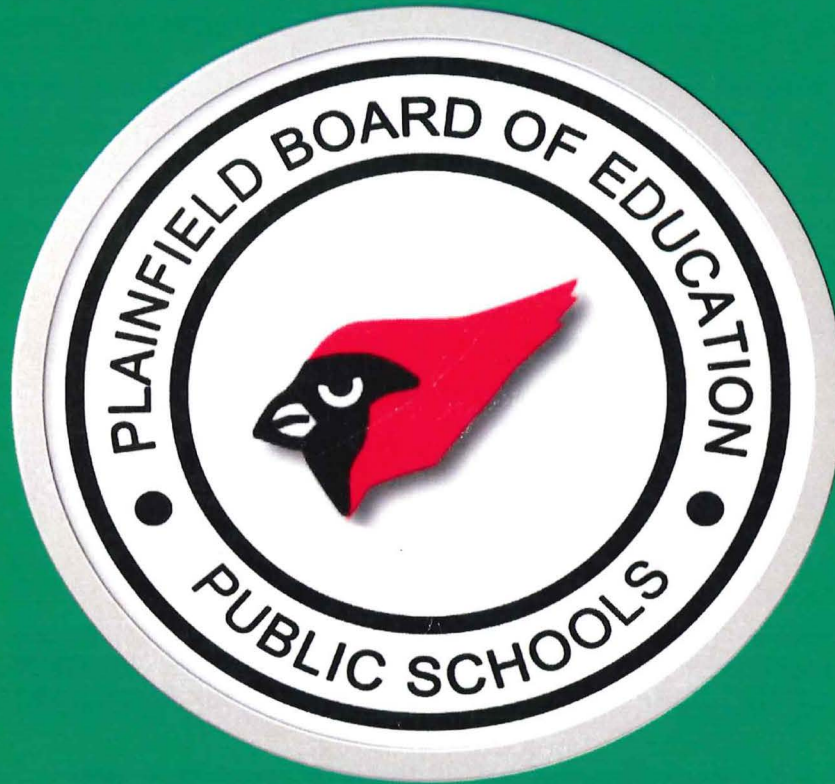


**PLAINFIELD BOARD OF EDUCATION
COMPREHENSIVE
ANNUAL FINANCIAL REPORT**



**ANNUAL AUDIT FOR THE YEAR
ENDING JUNE 30, 2021**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2021

Prepared by
Office of the School Business Administrator

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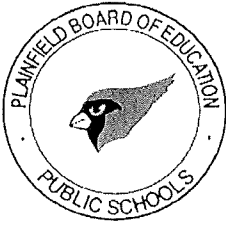
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INTRODUCTORY SECTION



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

February 4, 2022

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, 2021 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 2020 – 2021 fiscal year with an average daily enrollment of 7,845 students, which is 299 students below the previous year's 2019-2020 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>
2020-21	7,845	(3.68)
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

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 765 students. This new school will replace two existing aging elementary schools. The District has also submitted a number of emergent health and safety projects to the NJSDA for possible funding.

3) MAJOR INITIATIVES

Audit Initiatives School Year 2021-2022

Instructional Technology and Resources

Elementary students don't learn the same way as college students or adults. Schoology was designed for all students—from kindergarten through 12th grade—to be fully engaged with their learning. Schoology has spent the last ten years learning from our 1,600+ customers and more than 20 million users about what products and services classrooms, schools, and entire districts need to be successful. Learning is not just about teachers and students. Schoology allows you to bring everyone together—students, teachers, coaches, parents, administrators—with one communication and collaboration platform.

Year 1- SY 2020-2021

PPSD utilized the Schoology Learning Management System as our means of delivering instruction to all K-12 Students. PPSD invested time and resources towards professional development and coaching to ensure our instructors clearly understood the tool. As the year developed, we needed additional interactive technology programs, including NearPod, PearDeck, Gizmos, and other tools to intergrade simulation into the learning management system.

Year 2- SY 2021-2022

PPSD has continued with Schoology and upgraded all curricula to function in all types of learning environments: in-person, hybrid, or entire remote when needed. This including purchasing HMH K-12 digital and print resources, Grades 6-12 STEM Scope Science and Grades 6-9 Envision Mathematics. We also supported supplemental programs to assist with learning loss and student achievements, such as ALEKS, Scholastic, and Discovery Education.

Technology Equipment and Upgrades

PPSD has invested in laptops for all teaching staff and iPADS for all students. SY 2021-2022, all iPADS have been upgraded with cellular wireless capabilities to support students without internet and the possibility of remote instruction when needed. The PPSD also upgrade the wireless infrastructure and other district infrastructures. The district's primary forms of communication include the updated website to address the community's needs and provide updated information, district mobile app, Let's Talk, and School Messenger.

QSAC Initiatives

The area of Curriculum and Instruction has slowly progressed over the years. To meet the needs of our QSAC findings, the district was required to hire additional supervisors to meet the needs of Curriculum and Instruction. SY 2021-2022 the addition of a 6-12 Mathematics Supervisor, K-12 Social Studies Supervisor, K-12 Bilingual Supervisor, and a K-12 STEAM Supervisor and in the SY 2022-2023 the addition of a Fine and Performing Arts Supervisor. These positions will provide comprehensive support to departments.

Mental Health

As part of dealing with students with trauma during and after the pandemic, the district has invested in a comprehensive Social Emotion Learning Curriculum, SILAS. All school social workers, guidance counselors, and Student Services members will be implementing strategies to address students' well-being through systematic processes and identifiable approaches. The SILAS curriculum and the HMH curriculum will continuously address situations relevant to our students' diverse and changing needs.

Supplemental Programs and Addressing Learning Loss

As part of the plan to address student learning and advanced student achievement, the PPSD has invested in redefining our tier support system. The addition of the supports will provide students with access to interventionists and teachers with coaches to assist them in meeting the needs of all learnings.

As part of addressing all students' needs, the PPSD has enhanced the gifted and talented program in January 2022. This program will include several tiers of addressing student's advanced learning, interests and create an overall well-rounded program for all students.

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 auditors.

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,



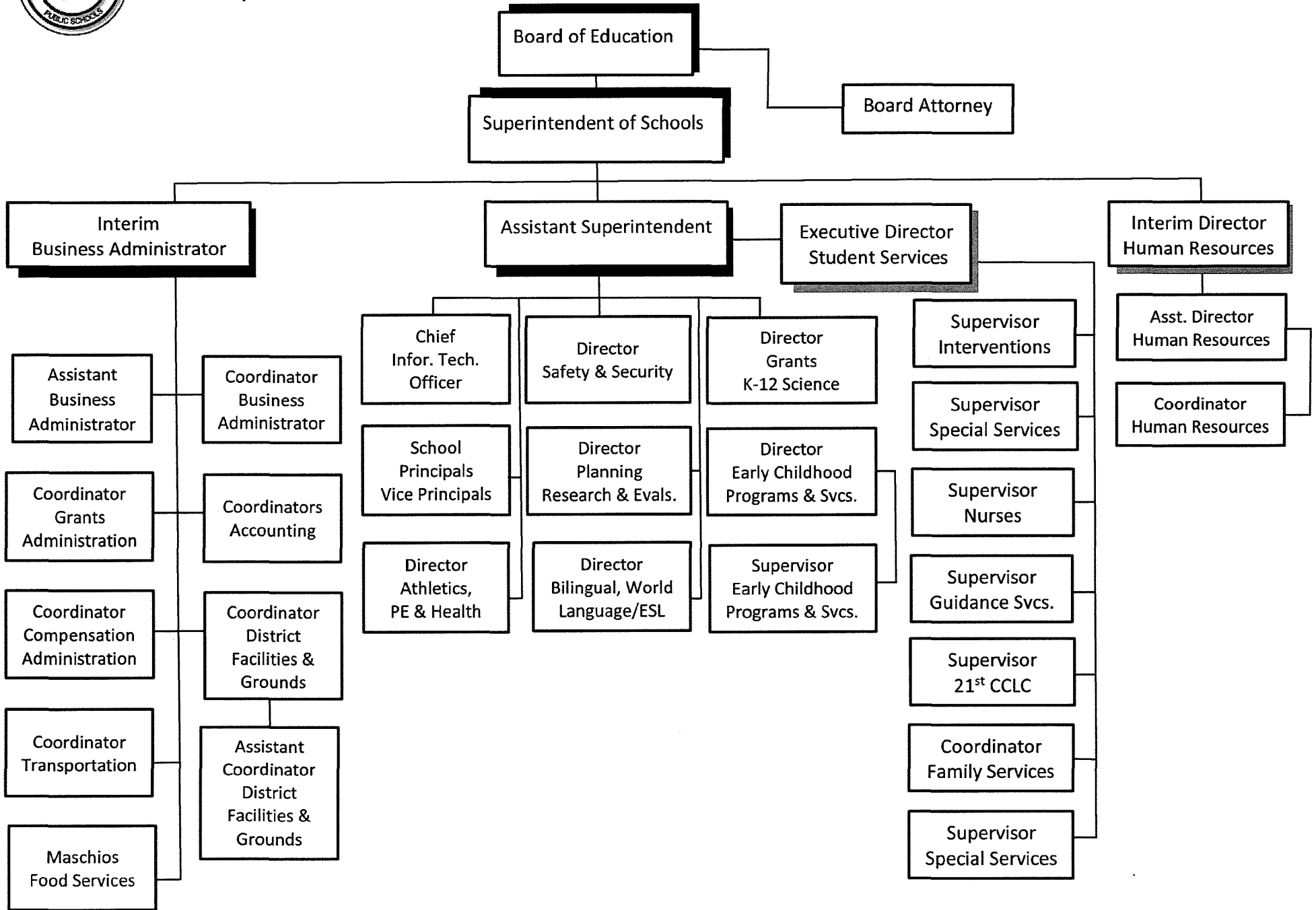
Diana Mitchell, Ed.D.
Superintendent of Schools



Rashon K. Hasan, MBA
School Business Administrator/Board Secretary



PLAINFIELD PUBLIC SCHOOLS – 2019-2020
PLAINFIELD, NEW JERSEY



ITIA

PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey

ROSTER OF OFFICIALS
AS OF JUNE 30, 2021

<u>NAME</u>	<u>TERM EXPIRATION</u>
Mrs. Lynn Anderson-Person	2022
Mr. Eric J. Andrews	2023
Mr. John C. Campbell	2021
Ms. Josely Castro	2023
Mrs. Willie P. Hembree	2022
Mrs. Emily E. Morgan	2021
Ms. Carmencita T. Pile	2022
Ms. Jacqueline Workman	2023
Mr. Richard Wyatt	2021

Other Officials

Dr. Diana L. Mitchell, Superintendent of Schools

Mr. Gary L. Ottmann, Interim School Business Administrator/Board Secretary

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
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, 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 and each major fund of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2021 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 and each major fund of the Plainfield Board of Education as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 2021, the Plainfield Board of Education adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities which provided guidance on identifying fiduciary activities and how they should be reported. The adoption of this standard resulted in a change to how previously reported fiduciary fund activities are currently reported in the financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Plainfield Board of Education's basic financial statements. The introductory section, 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 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 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.

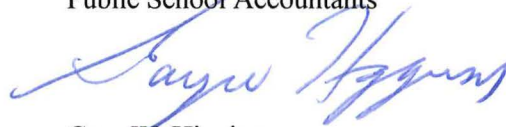
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated February 4, 2022 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
February 4, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021. 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 (2020-2021) and the prior year (2019-2020) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2021 are as follows

- In total, net position increased by \$12,407,894. Net position of governmental activities increased by \$11,938,407, which represents a 169% increase over the June 30, 2020 net position. Net position of the business-type activities, which represents the food service operation, increased by \$469,487 or 19% from the June 30, 2020 net position.
- General Revenues accounted for \$159,433,191 or 60% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$104,498,472 or 40% of total revenues of \$263,931,663.
- The School District had \$251,523,769 in expenses: only \$104,498,472 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$159,433,191 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, 2021**

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, 2021?" 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, 2021**

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, 2021 and 2020.

**Table A-1
Statement of Net Position
as of June 30, 2021 and 2020**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020 (Restated)	2021	2020	2021	2020 (Restated)
Assets						
Current and Other Assets	\$ 11,854,918	\$ 6,021,866	\$ 548,563	\$ 160,588	\$ 12,403,481	\$ 6,182,454
Capital Assets, Net	<u>92,075,628</u>	<u>87,674,891</u>	<u>2,449,305</u>	<u>2,367,541</u>	<u>94,524,933</u>	<u>90,042,432</u>
Total Assets	<u>103,930,546</u>	<u>93,696,757</u>	<u>2,997,868</u>	<u>2,528,129</u>	<u>106,928,414</u>	<u>96,224,886</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding of Debt	71,577	94,156			71,577	94,156
Deferred Amount on Net Pension Liability	<u>4,442,933</u>	<u>6,978,304</u>	<u>-</u>	<u>-</u>	<u>4,442,933</u>	<u>6,978,304</u>
Total Deferred Outflows of Resources	<u>4,514,510</u>	<u>7,072,460</u>	<u>-</u>	<u>-</u>	<u>4,514,510</u>	<u>7,072,460</u>
Liabilities:						
Other Liabilities	12,329,738	9,939,836	252		12,329,990	9,939,836
Non-Current Liabilities	<u>59,886,796</u>	<u>67,586,775</u>	<u>-</u>	<u>-</u>	<u>59,886,796</u>	<u>67,586,775</u>
Total Liabilities	<u>72,216,534</u>	<u>77,526,611</u>	<u>252</u>	<u>-</u>	<u>72,216,786</u>	<u>77,526,611</u>
Deferred Inflows of Resources						
Deferred Amount on Net Pension Liability	<u>17,240,370</u>	<u>16,192,861</u>	<u>-</u>	<u>-</u>	<u>17,240,370</u>	<u>16,192,861</u>
Total Deferred Inflows of Resources	<u>17,240,370</u>	<u>16,192,861</u>	<u>-</u>	<u>-</u>	<u>17,240,370</u>	<u>16,192,861</u>
Net Position:						
Net Investment in						
Capital Assets	79,439,496	73,251,720	2,449,305	2,367,541	81,888,801	75,619,261
Restricted	1,217,584	1,868,519			1,217,584	1,868,519
Unrestricted	<u>(61,668,928)</u>	<u>(68,070,494)</u>	<u>548,311</u>	<u>160,588</u>	<u>(61,120,617)</u>	<u>(67,909,906)</u>
Total Net Position	<u>\$ 18,988,152</u>	<u>\$ 7,049,745</u>	<u>\$ 2,997,616</u>	<u>\$ 2,528,129</u>	<u>\$ 21,985,768</u>	<u>\$ 9,577,874</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The School District as a Whole (Continued)

Table A-2 shows changes in net position for the fiscal year ended June 30, 2021 and 2020.

**Table A-2
Changes in Net Position
For the Fiscal Years Ended June 30, 2021 and 2020**

	Governmental Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues						
Program Revenues						
Charges for Services	\$ 188,367	\$ 82,120	\$ 128,539	\$ 834,579	\$ 316,906	\$ 916,699
Operating Grants and Contributions	96,320,639	78,339,653	3,441,904	3,925,998	99,762,543	82,265,651
Capital Grants and Contributions	4,419,023	1,870,697			4,419,023	1,870,697
General Revenues						
Property Taxes	27,243,596	27,248,202			27,243,596	27,248,202
Grants and Entitlements	131,198,519	125,329,375			131,198,519	125,329,375
Other	990,732	753,731	344	7,067	991,076	760,798
Total Revenues	<u>260,360,876</u>	<u>233,623,778</u>	<u>3,570,787</u>	<u>4,767,644</u>	<u>263,931,663</u>	<u>238,391,422</u>
Program Expenses						
Instruction						
Regular	101,073,106	87,216,847			101,073,106	87,216,847
Special Education	30,791,848	30,009,768			30,791,848	30,009,768
Other Instruction	23,666,036	22,694,771			23,666,036	22,694,771
School Sponsored Activities and Athletics	1,611,830	1,603,096			1,611,830	1,603,096
Support Services						
Student and Instruction Related Services	48,200,790	44,876,986			48,200,790	44,876,986
General Administration Services	2,613,684	2,422,758			2,613,684	2,422,758
School Administration Services	9,741,171	8,833,038			9,741,171	8,833,038
Plant Operations and Maintenance	19,885,483	20,778,255			19,885,483	20,778,255
Pupil Transportation	4,796,688	6,797,857			4,796,688	6,797,857
Business/Central Services	5,656,226	5,841,061			5,656,226	5,841,061
Interest on Long-Term Debt	385,607	183,107			385,607	183,107
Food Service	-	-	3,101,300	4,506,730	3,101,300	4,506,730
Total Expenses	<u>248,422,469</u>	<u>231,257,544</u>	<u>3,101,300</u>	<u>4,506,730</u>	<u>251,523,769</u>	<u>235,764,274</u>
Change in Net Position	11,938,407	2,366,234	469,487	260,914	12,407,894	2,627,148
Beginning of Year, Net Position	<u>7,049,745</u>	<u>3,651,807</u>	<u>2,528,129</u>	<u>2,267,215</u>	<u>9,577,874</u>	<u>5,919,022</u>
Prior Period Adjustment	-	1,031,704	-	-	-	1,031,704
End of Year, Net Position	<u>\$ 18,988,152</u>	<u>\$ 7,049,745</u>	<u>\$ 2,997,616</u>	<u>\$ 2,528,129</u>	<u>\$ 21,985,768</u>	<u>\$ 9,577,874</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Program Expenses				
Instruction				
Regular	\$ 101,073,106	\$ 87,216,847	\$ 75,096,745	\$ 70,669,095
Special Education	30,791,848	30,009,768	11,013,400	12,967,223
Other Instruction	23,666,036	22,694,771	13,631,133	14,009,002
School Sponsored Activities and Athletics	1,611,830	1,603,096	1,009,177	1,200,684
Support Services				
Student and Instruction Related Services	48,200,790	44,876,986	18,445,651	18,394,528
General Administration Services	2,613,684	2,422,758	2,452,039	2,315,506
School Administration Services	9,741,171	8,833,038	6,693,113	6,816,348
Plant Operations and Maintenance	19,885,483	20,778,255	10,701,673	14,037,928
Pupil Transportation	4,796,688	6,797,857	2,880,790	4,935,420
Business/Central Services	5,656,226	5,841,061	5,456,701	5,686,481
Interest on Long-Term Debt	385,607	183,107	114,018	(67,141)
Total Governmental Activities	<u>\$ 248,422,469</u>	<u>\$ 231,257,544</u>	<u>\$ 147,494,440</u>	<u>\$ 150,965,074</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, 2021**

Governmental Activities (Continued)

The District's total revenues for governmental activities were \$260,360,876 and \$233,623,778 for the years ended June 30, 2021 and 2020, respectively. Property taxes made up 11% and 12% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2021 and 2020, respectively. Federal, State, and local grants accounted for another 89% and 88% of revenue for the years ended June 30, 2021 and 2020, respectively.

Business - Type Activities

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

- Food Service revenues exceeded expenses by \$469,487.
- Charges for services represents \$128,539 or 4% of revenue. This represents amounts paid by Patrons for daily food service.
- Miscellaneous revenues represents \$344 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 \$3,441,904 or 96% 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 \$243,430,174 and \$225,046,208 and expenditures of \$240,020,253 and \$227,757,241 for the fiscal year ended June 30, 2021 and 2020, 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, 2021**

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, 2021 and 2020:

**Table A-4
Summary of Governmental Funds Revenues
For the Fiscal Years Ended June 30, 2021 and 2020**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2021</u>	<u>2020</u>		
Revenues				
Local Sources	\$ 28,512,472	\$ 28,194,038	\$ 318,434	1.1%
State Sources	202,267,757	187,786,800	14,480,957	7.7%
Federal Sources	<u>12,649,945</u>	<u>9,065,370</u>	<u>3,584,575</u>	39.5%
Total Revenues	<u>\$ 243,430,174</u>	<u>\$ 225,046,208</u>	<u>\$ 18,383,966</u>	8.2%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2021 and 2020:

**Table A-5
Summary of Governmental Funds Expenditures
For the Fiscal Years Ended June 30, 2021 and 2020**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2021</u>	<u>2020</u>		
Expenditures				
Instruction	\$ 139,883,687	\$ 131,848,650	\$ 8,035,037	6.1%
Support Services	89,364,897	87,218,859	2,146,038	2.5%
Capital Outlay	7,498,128	5,416,306	2,081,822	38.4%
Debt Service	<u>3,273,541</u>	<u>3,273,426</u>	<u>115</u>	0.0%
Total Expenditures	<u>\$ 240,020,253</u>	<u>\$ 227,757,241</u>	<u>\$ 12,263,012</u>	5.4%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021 and 2020, 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, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	16,750,549	11,878,661
Land Improvements	4,298,980	4,298,980
Building and Building Improvements	111,498,728	109,745,116
Machinery and Equipment	<u>9,860,171</u>	<u>9,148,821</u>
	144,184,762	136,847,912
Less: Accumulated Depreciation	<u>(52,109,134)</u>	<u>(49,173,021)</u>
Capital Assets, Net	<u>\$ 92,075,628</u>	<u>\$ 87,674,891</u>

Overall, capital assets for governmental activities increased \$4,400,737 from fiscal year 2020 to fiscal year 2021 due to capital outlay additions exceeding depreciation.

**Table A-7
Capital Assets
Business-Type Activities
as of June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Building and Building Improvements	\$ 2,037,302	\$ 1,980,804
Machinery and Equipment	1,673,885	1,520,370
Less: Accumulated Depreciation	<u>(1,261,882)</u>	<u>(1,133,633)</u>
Capital Assets, Net	<u>\$ 2,449,305</u>	<u>\$ 2,367,541</u>

Overall, capital assets for business-type activities increased \$81,764 from fiscal year 2020 to fiscal year 2021 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, 2021**

Debt Administration

At June 30, 2021 and 2020, the School District had \$59,886,796 and \$67,586,775 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, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Bonds Payable, Including Unamortized Premium	\$ 12,707,709	\$ 14,517,327
Compensated Absences	2,650,460	2,711,426
Lease Purchases	2,169,858	3,237,524
Net Pension Liability	38,491,824	43,323,419
Claims Payable	533,900	1,046,506
Accrued Liability for Insurance Claims	<u>3,333,045</u>	<u>2,750,573</u>
Total	<u>\$ 59,886,796</u>	<u>\$ 67,586,775</u>

At June 30, 2021, the School District's remaining legal debt margin was \$101,192,191. 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 \$7,683,022 of General Fund fund balance in the 2021/2022 budget. Additionally, the District budgeted \$94,811 of Capital Reserve fund balance in the 2021/2022 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 Rashon K. Hasan, 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, 2021**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 10,009,521	\$ 40,103	\$ 10,049,624
Receivables, net	1,672,733	494,957	2,167,690
Other Accounts Receivable	112,664	35,334	147,998
Internal Balances	60,000	(60,000)	-
Inventory		38,169	38,169
Capital Assets, net			
Not Being Depreciated	18,526,883		18,526,883
Being Depreciated	<u>73,548,745</u>	<u>2,449,305</u>	<u>75,998,050</u>
Total Assets	<u>103,930,546</u>	<u>2,997,868</u>	<u>106,928,414</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	71,577		71,577
Deferred Amount on Net Pension Liability	<u>4,442,933</u>	<u>-</u>	<u>4,442,933</u>
Total Deferred Outflows of Resources	<u>4,514,510</u>	<u>-</u>	<u>4,514,510</u>
LIABILITIES			
Payable to State Government	366,792		366,792
Claims Payable	1,197,105		1,197,105
Accounts Payable	4,378,236	252	4,378,488
Payroll Deductions and Withholdings Payable	1,353,516		1,353,516
Accrued Salaries and Wages	4,049,398		4,049,398
Accrued Interest Payable	237,917		237,917
Unearned Revenue	746,774		746,774
Noncurrent Liabilities			
Due Within One Year	2,707,712		2,707,712
Due Beyond One Year	<u>57,179,084</u>	<u>-</u>	<u>57,179,084</u>
Total Liabilities	<u>72,216,534</u>	<u>252</u>	<u>72,216,786</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	<u>17,240,370</u>	<u>-</u>	<u>17,240,370</u>
Total Deferred Inflows of Resources	<u>17,240,370</u>	<u>-</u>	<u>17,240,370</u>
NET POSITION			
Net Investment in Capital Assets	79,439,496	2,449,305	81,888,801
Restricted			
Other	926,202		926,202
Capital Projects	94,811		94,811
Debt Service	196,571		196,571
Unrestricted	<u>(61,668,928)</u>	<u>548,311</u>	<u>(61,120,617)</u>
Total Net Position	<u>\$ 18,988,152</u>	<u>\$ 2,997,616</u>	<u>\$ 21,985,768</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, 2021**

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	\$ 101,073,106	\$ 95,294	\$ 25,881,067		\$ (75,096,745)		\$ (75,096,745)
Special Education	30,791,848		19,778,448		(11,013,400)		(11,013,400)
Other Instruction	23,666,036		10,034,903		(13,631,133)		(13,631,133)
School Sponsored Activities and Athletics	1,611,830	93,073	509,580		(1,009,177)		(1,009,177)
Support Services							
Student and Instruction Related Svcs.	48,200,790		29,755,139		(18,445,651)		(18,445,651)
General Administration Services	2,613,684		161,645		(2,452,039)		(2,452,039)
School Administration Services	9,741,171		3,048,058		(6,693,113)		(6,693,113)
Plant Operations and Maintenance	19,885,483		4,764,787	\$ 4,419,023	(10,701,673)		(10,701,673)
Pupil Transportation	4,796,688		1,915,898		(2,880,790)		(2,880,790)
Business/Central Services	5,656,226		199,525		(5,456,701)		(5,456,701)
Interest on Long-Term Debt	385,607		271,589		(114,018)		(114,018)
Total Governmental Activities	<u>248,422,469</u>	<u>188,367</u>	<u>96,320,639</u>	<u>4,419,023</u>	<u>(147,494,440)</u>	<u>-</u>	<u>(147,494,440)</u>
Business-Type Activities							
Food Service	<u>3,101,300</u>	<u>128,539</u>	<u>3,441,904</u>	<u>-</u>	<u>-</u>	<u>\$ 469,143</u>	<u>469,143</u>
Total Business-Type Activities	<u>3,101,300</u>	<u>128,539</u>	<u>3,441,904</u>	<u>-</u>	<u>-</u>	<u>469,143</u>	<u>469,143</u>
Total Primary Government	<u>\$251,523,769</u>	<u>\$ 316,906</u>	<u>\$ 99,762,543</u>	<u>\$ 4,419,023</u>	<u>(147,494,440)</u>	<u>469,143</u>	<u>(147,025,297)</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, 2021

	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	1,225,056		1,225,056
Restricted State Aid for Debt Service Purposes	709,229		709,229
Federal and State Aid - Unrestricted	130,489,290		130,489,290
Interest Earnings		\$ 344	344
Miscellaneous Income	990,732	-	990,732
Total General Revenues	159,432,847	344	159,433,191
 Change in Net Position	 11,938,407	 469,487	 12,407,894
 Net Position, Beginning of Year, Restated	 7,049,745	 2,528,129	 9,577,874
 Net Position, End of Year	 <u>\$ 18,988,152</u>	 <u>\$ 2,997,616</u>	 <u>\$ 21,985,768</u>

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

FUND FINANCIAL STATEMENTS

PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	<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	\$ 9,622,272	\$ 190,678		\$ 196,571	\$ 10,009,521
Receivables From Other Governments	609,538	1,063,195			1,672,733
Other Receivables	112,205	459			112,664
Due from Other Funds	<u>432,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>432,046</u>
Total Assets	<u>\$ 10,776,061</u>	<u>\$ 1,254,332</u>	<u>\$ -</u>	<u>\$ 196,571</u>	<u>\$ 12,226,964</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 3,185,447	\$ 1,192,789			\$ 4,378,236
Accrued Salaries and Wages	4,049,398				4,049,398
Due to Other Funds		372,046			372,046
Payroll Deductions and Withholdings Payable	1,353,516				1,353,516
Claims Payable	1,197,105				1,197,105
Unearned Revenue		746,774			746,774
Payable to State Government	<u>84,628</u>	<u>282,164</u>	<u>-</u>	<u>-</u>	<u>366,792</u>
Total Liabilities	<u>9,870,094</u>	<u>2,593,773</u>	<u>-</u>	<u>-</u>	<u>12,463,867</u>
Fund Balances					
Restricted					
Excess Surplus - Designated for Subsequent Year's Expenditures	3,421,110				3,421,110
Capital Reserve - Designated for Subsequent Year's Expenditures	94,811				94,811
Debt Service				\$ 196,571	196,571
Unemployment Compensation	793,710				793,710
Student Activities		132,492			132,492
Committed					
Year End Encumbrances	1,397,239				1,397,239
Assigned					
Year End Encumbrances	575,408				575,408
Designated for Subsequent Year's Expenditures	4,261,912				4,261,912
FFCRA-SEMI Designated for Subsequent Year's Expenditures	20,292				20,292
Unassigned	<u>(9,658,515)</u>	<u>(1,471,933)</u>	<u>-</u>	<u>-</u>	<u>(11,130,448)</u>
Total Fund Balances	<u>905,967</u>	<u>(1,339,441)</u>	<u>-</u>	<u>196,571</u>	<u>(236,903)</u>
Total Liabilities and Fund Balances	<u>\$ 10,776,061</u>	<u>\$ 1,254,332</u>	<u>\$ -</u>	<u>\$ 196,571</u>	<u>12,226,964</u>
Total Fund Balances Governmental Funds (Exhibit B-1)					\$ (236,903)
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 \$144,184,762 and the accumulated depreciation is \$52,109,134.					
					92,075,628
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.					
					71,577
The District has financed capital assets through the issuance of serial bonds and. The interest accrual at year end is:					
					(237,917)
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					\$ 4,442,933
Deferred Inflows of Resources					<u>(17,240,370)</u>
					(12,797,437)
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>(59,886,796)</u>
Net Position of Governmental Activities (Exhibit A-1)					<u>\$ 18,988,152</u>

PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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			\$ 1,225,056	\$ 27,243,596
Tuition	95,294				95,294
Miscellaneous	<u>990,732</u>	<u>\$ 182,850</u>	<u>-</u>	<u>-</u>	<u>1,173,582</u>
Total - Local Sources	27,104,566	182,850	-	1,225,056	28,512,472
State Sources					
Federal Sources	<u>173,653,925</u>	<u>23,213,991</u>	<u>\$ 4,419,023</u>	<u>980,818</u>	<u>202,267,757</u>
	<u>281,361</u>	<u>12,368,584</u>	<u>-</u>	<u>-</u>	<u>12,649,945</u>
Total Revenues	<u>201,039,852</u>	<u>35,765,425</u>	<u>4,419,023</u>	<u>2,205,874</u>	<u>243,430,174</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	88,353,305	1,838,282			90,191,587
Special Education Instruction	25,882,853	2,290,008			28,172,861
Other Instruction	18,130,016	2,007,197			20,137,213
School Sponsored Activities and Cocurricular Instruction	1,294,724	87,302			1,382,026
Support Services					
Student and Instruction Related Services	18,486,099	29,635,449			48,121,548
School Administration Services	8,372,967				8,372,967
General Administration Services	2,541,805				2,541,805
Business / Central Services	5,583,226				5,583,226
Plant Operations and Maintenance	19,939,304				19,939,304
Pupil Transportation	4,806,047				4,806,047
Debt Service					
Principal	1,067,666			1,595,000	2,662,666
Interest				610,875	610,875
Capital Outlay	<u>2,895,512</u>	<u>183,593</u>	<u>4,419,023</u>	<u>-</u>	<u>7,498,128</u>
Total Expenditures	<u>197,353,524</u>	<u>36,041,831</u>	<u>4,419,023</u>	<u>2,205,875</u>	<u>240,020,253</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	<u>3,686,328</u>	<u>(276,406)</u>	<u>-</u>	<u>(1)</u>	<u>3,409,921</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	980,501				980,501
Transfer Out - Special Revenue Fund - Preschool	(921,816)				(921,816)
Transfer In - Special Revenue Fund - Preschool		921,816			921,816
Transfer Out - SBB and Preschool	<u>-</u>	<u>(980,501)</u>	<u>-</u>	<u>-</u>	<u>(980,501)</u>
Total Other Financing Sources and Uses	<u>58,685</u>	<u>(58,685)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,745,013	(335,091)	-	(1)	3,409,921
Fund Balance, Beginning of Year, Restated	<u>(2,839,046)</u>	<u>(1,004,350)</u>	<u>-</u>	<u>196,572</u>	<u>(3,646,824)</u>
Fund Balance, End of Year	<u>\$ 905,967</u>	<u>\$ (1,339,441)</u>	<u>\$ -</u>	<u>\$ 196,571</u>	<u>\$ (236,903)</u>

**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, 2021**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ 3,409,921**

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	\$	7,498,128	
Depreciation Expense		<u>(3,097,391)</u>	
			4,400,737

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		1,595,000	
Lease Purchase		<u>1,067,666</u>	
			2,662,666

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		33,229	
Amortization of Original Issue Premium		214,618	
Amortization of Deferred Amount on Refunding		(22,579)	
Net Pension Liability		1,248,715	
Decrease in Compensated Absences		<u>60,966</u>	
			1,534,949

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		(582,472)	
Claims Payable		<u>512,606</u>	
			<u>(69,866)</u>

Change in net position of governmental activities (Exhibit A-2) **\$ 11,938,407**

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, 2021

Business-Type
 Activities
 Enterprise Fund
Food Services

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 40,103
Intergovernmental Receivable	
State	17,802
Federal	477,155
Other Accounts Receivables	35,334
Inventory	<u>38,169</u>
Total Current Assets	<u>608,563</u>
Capital Assets	
Building and Building Improvements	2,037,302
Equipment	1,673,885
Less: Accumulated Depreciation	<u>(1,261,882)</u>
Total Capital Assets	<u>2,449,305</u>
Total Assets	<u>3,057,868</u>

LIABILITIES

Current Liabilities	
Accounts Payable	252
Due to Other Funds	<u>60,000</u>
Total Current Liabilities	<u>60,252</u>

NET POSITION

Net Investment in Capital Assets	2,449,305
Unrestricted	<u>548,311</u>
Total Net Position	<u>\$ 2,997,616</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, 2021**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 122
Daily Sales-Non-Reimbursable Programs	128,209
Miscellaneous Revenues	<u>208</u>
 Total Operating Revenues	 <u>128,539</u>
OPERATING EXPENSES	
Cost of Sales-Reimbursable Programs	984,691
Cost of Sales-Non-Reimbursable Programs	70,563
Salaries and Benefits	715,471
Supplies and Materials	306,344
Purchased Services	240,894
Insurance	198,565
Summer Program Costs	152,037
Depreciation	128,249
Management Company Fee and Allowance	276,827
Miscellaneous Expenditures	<u>27,659</u>
 Total Operating Expenses	 <u>3,101,300</u>
Operating Loss	<u>(2,972,761)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	81,413
Federal Sources	
National School Breakfast Program	828,993
National School Lunch Program	1,320,520
Food Distribution Program	178,825
Fresh Fruit & Vegetable Program	101,856
Child and Adult Care Food Program	677,107
Summer Food Program	253,190
Interest Revenue	<u>344</u>
 Total Nonoperating Revenues	 <u>3,442,248</u>
Change in Net Position	469,487
Net Position, Beginning of Year	<u>2,528,129</u>
Net Position, End of Year	<u>\$ 2,997,616</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, 2021**

	Business-Type Activities Enterprise Fund Food Services
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 190,333
Cash Payments for Salaries and Benefits	(715,471)
Cash Payments to Suppliers for Goods and Services	<u>(2,078,005)</u>
Net Cash Used for Operating Activities	<u>(2,603,143)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	2,958,869
Cash Payments to Other Funds	(467,430)
Cash Received from Other Funds	<u>60,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>2,551,439</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(210,013)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(210,013)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>344</u>
Net Cash Provided by Investing Activities	<u>344</u>
Net Decrease in Cash and Cash Equivalents	(261,373)
Cash and Cash Equivalents, Beginning of Year	<u>301,476</u>
Cash and Cash Equivalents, End of Year	<u>\$ 40,103</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ (2,972,761)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	128,249
USDA Commodities	178,825
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	61,794
Increase/(Decrease) in Accounts Payable	252
(Increase)/Decrease in Inventory	<u>498</u>
Total Adjustments	<u>369,618</u>
Net Cash Used by Operating Activities	<u>\$ (2,603,143)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 178,825</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, 2021**

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

During fiscal year 2021, the District adopted the following GASB statement:

- GASB No. 84, *Fiduciary Activities*. 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. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

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

- GASB No. 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, 2021**

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. The District currently has no fiduciary funds.

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. 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 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, 2021**

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.

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. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

2. Receivables

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

3. Inventories

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

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

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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. Capital Assets (Continued)

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 a debt refunding reported in the district-wide statement of net position. Deferred amounts on debt refunding result from the difference 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.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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. Differences 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. Differences 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.

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.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

Excess Surplus – Designated for Subsequent Year’s Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2020 audited excess surplus that was appropriated in the 2021/2022 original budget certified for taxes.

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.

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

Unemployment Compensation – This restriction was created in accordance with R.S. 43:21-7.3 to reserve funds for unemployment compensation claims reimbursable to the State under the District’s election for payment in lieu of contributions (benefit reimbursement method). (See Note 5).

Student Activities – This restriction was created in accordance with NJAC 6A:23A-16.12 to represent the accumulation of funds derived from athletic events and other student organizations reserved for the payment of student group activities.

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.

FFCRA/SEMI - Represents fund balance assigned specifically for the Families First Coronavirus Response Act in the General Fund that was not appropriated in the 2020/2021 school year. These Funds are available for appropriation in subsequent year’s budgets.

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 (special revenue, 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, 2021**

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, 2021**

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 2019-2020 and 2020-2021 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 \$(59,886,796) difference are as follows:

Bonds payable	\$ (11,420,000)
Add: Issuance premium (to be amortized as interest expense)	(1,287,709)
Lease Purchases	(2,169,858)
Accrued liability for insurance claims	(3,333,045)
Compensated absences	(2,650,460)
Claims payable - Workers Comp. Plan	(533,900)
Net Pension Liability	<u>(38,491,824)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (59,886,796)</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 2020/2021. Also, during 2020/2021 the Board increased the original budget by \$9,566,703. The net increase was funded by additional grant awards, the reappropriation of prior year general fund encumbrances and the student activity revenues net of a state aid reduction of \$12,612,399.

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, 2021**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Deficit Fund Equity

The District has an unassigned fund deficit of \$9,658,515 in the General Fund and \$1,471,933 in the Special Revenue Fund as of June 30, 2021 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 2020/2021 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 \$9,658,515 in the General Fund and \$1,471,933 are less than the delayed state aid payments at June 30, 2021.

C. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2021 is as follows:

Balance, July 1, 2020	\$ 622,499
Decreased by:	
Withdrawals Approved in District Budget	527,688
Balance, June 30, 2021	\$ 94,811

The withdrawals from the capital reserve were for use in a department approved facilities project, consistent with the district's Long Range Facilities Plan. \$94,811 of the capital reserve balance at June 30, 2021 was designated and appropriated for use in the 2021/2022 original budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Maintenance Reserve

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

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

The activity of the maintenance reserve for the fiscal year ended June 30, 2021 is as follows:

Balance, July 1, 2020	\$ 17,744
Decreased by:	
Withdrawals Approved in District Budget	17,744
Balance, June 30, 2021	\$ -

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, 2021 is \$3,421,110 which was 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

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, 2021, the book value of the Board's deposits were \$10,049,624 and bank and brokerage firm balances of the Board's deposits amounted to \$16,545,768. 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>16,545,768</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, 2021 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.

As of June 30, 2021, the Board had no outstanding investments.

Interest Rate Risk – Interest rate risk is the risk that changes in the market interest rate will adversely affect the fair value of an investment. 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 – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. 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 concentration of credit risk is the risk of loss that may be caused by the Board's investment in a single issuer. The Board places no limit in the amount the District may invest in any one issuer.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2021 for the district’s individual major funds, 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	\$ 112,205	\$ 459	\$ 35,334	\$ 147,998
Intergovernmental				
Federal		1,063,195	477,155	1,540,350
State	514,244		17,802	532,046
Local	95,294	-	-	95,294
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	721,743	1,063,654	530,291	2,315,688
Less: Allowance for Uncollectibles	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Net Total Receivables	<u>\$ 721,743</u>	<u>\$ 1,063,654</u>	<u>\$ 530,291</u>	<u>\$ 2,315,688</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	\$ 738,714
Grant draw downs reserved for encumbrances	<hr/> 8,060
 Total Unearned Revenue for Governmental Funds	 <u>\$ 746,774</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	Balance, <u>July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Balance, <u>June 30, 2021</u>
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	11,878,661	\$ 4,919,213	-	\$ (47,325)	16,750,549
Total capital assets not being depreciated	<u>13,654,995</u>	<u>4,919,213</u>	<u>-</u>	<u>(47,325)</u>	<u>18,526,883</u>
Capital assets, being depreciated					
Land Improvements	4,298,980				4,298,980
Buildings and Building Improvements	109,745,116	1,706,287		47,325	111,498,728
Machinery and Equipment	9,148,821	872,628	\$ (161,278)	-	9,860,171
Total capital assets, being depreciated	<u>123,192,917</u>	<u>2,578,915</u>	<u>(161,278)</u>	<u>47,325</u>	<u>125,657,879</u>
Less accumulated depreciation for:					
Land Improvements	(3,852,370)	(42,049)			(3,894,419)
Buildings and Building Improvements	(39,019,825)	(2,395,995)			(41,415,820)
Machinery and Equipment	(6,300,826)	(659,347)	161,278	-	(6,798,895)
Total accumulated depreciation	<u>(49,173,021)</u>	<u>(3,097,391)</u>	<u>161,278</u>	<u>-</u>	<u>(52,109,134)</u>
Total capital assets, being depreciated, net	<u>74,019,896</u>	<u>(518,476)</u>	<u>-</u>	<u>-</u>	<u>73,548,745</u>
Government activities capital assets, net	<u>\$ 87,674,891</u>	<u>\$ 4,400,737</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,075,628</u>
	Balance, <u>July 1, 2020</u>	<u>Increases</u>		<u>Transfers</u>	Balance, <u>June 30, 2021</u>
Business-Type Activities:					
Capital assets, being depreciated:					
Buildings and Building Improvements	\$ 1,980,804	\$ 56,498			\$ 2,037,302
Machinery and Equipment	1,520,370	153,515		-	1,673,885
Total capital assets being depreciated	<u>3,501,174</u>	<u>210,013</u>		<u>-</u>	<u>3,711,187</u>
Less accumulated depreciation for:					
Buildings and Building Improvements	(61,252)	(69,029)			(130,281)
Machinery and Equipment	(1,072,381)	(59,220)		-	(1,131,601)
Total accumulated depreciation	<u>(1,133,633)</u>	<u>(128,249)</u>		<u>-</u>	<u>(1,261,882)</u>
Total capital assets, being depreciated, net	<u>2,367,541</u>	<u>81,764</u>		<u>-</u>	<u>2,449,305</u>
Business-type activities capital assets, net	<u>\$ 2,367,541</u>	<u>\$ 81,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,449,305</u>

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 1,196,205
Special Education	363,295
Other Instruction	391,464
School Sponsored CoCurricular	<u>24,533</u>
Total Instruction	<u>1,975,497</u>

Support Services

Student and Instruction Related Services	412,627
General Administrative Services	14,117
School Administrative Services	186,419
Plant Operations and Maintenance	335,112
Pupil Transportation	58,277
Central Services & Information Technology	<u>115,342</u>
Total Support Services	<u>1,121,894</u>

Total Depreciation Expense - Governmental Activities	<u>\$ 3,097,391</u>
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Business-Type Activities:

Food Service Fund	<u>\$ 128,249</u>
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Total Depreciation Expense-Business-Type Activities	<u>\$ 128,249</u>
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2021, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 372,046
General Fund	Food Service Fund	<u>60,000</u>
		<u>\$ 432,046</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>\$ 58,685</u>	<u>\$ 58,685</u>
Total transfers out	<u>\$ 58,685</u>	<u>\$ 58,685</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, 2021**

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, 2021 were as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Governmental Activities</u>
2022	\$ 767,665
2023	1,007,436
2024	<u>394,757</u>
Total minimum lease payments	2,169,858
Less: amount representing interest	-
Present value of minimum lease payments	<u>\$ 2,169,858</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, 2021 is comprised of the following issue:

\$13,075,000, 2019 Refunding Bonds, due in annual installments of \$1,675,000 to \$2,150,000 through August 1, 2026, interest at 5.00%	<u>\$11,420,000</u>
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**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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,	<u>Serial Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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	2,040,000	158,500	2,198,500
2027	<u>2,150,000</u>	<u>53,750</u>	<u>2,203,750</u>
Total	<u>\$ 11,420,000</u>	<u>\$ 1,795,750</u>	<u>\$ 13,215,750</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2021 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 112,612,191
Less: Net Debt	<u>11,420,000</u>
	<u>\$ 101,192,191</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, was as follows:

	Balance, <u>July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>June 30, 2021</u>	Due Within <u>One Year</u>
Governmental Activities:					
Bonds Payable	\$ 13,015,000		\$ 1,595,000	\$ 11,420,000	\$ 1,675,000
Add: Unamortized Premium	<u>1,502,327</u>	<u>-</u>	<u>214,618</u>	<u>1,287,709</u>	<u>-</u>
Bonds Payable Net	<u>14,517,327</u>	<u>-</u>	<u>1,809,618</u>	<u>12,707,709</u>	<u>1,675,000</u>
Net Pension Liability	43,323,419		4,831,595	38,491,824	
Claims Payable-Workers Comp. Plan	1,046,506		512,606	533,900	
Accrued Liability for Insurance Claims					
Workers Compensation Plan (IBNR)	2,750,573	\$ 582,472		3,333,045	
Lease Purchases	3,237,524		1,067,666	2,169,858	767,666
Compensated Absences	<u>2,711,426</u>	<u>-</u>	<u>60,966</u>	<u>2,650,460</u>	<u>265,046</u>
Governmental Activity Long-Term Liabilities	<u>\$ 67,586,775</u>	<u>\$ 582,472</u>	<u>\$ 8,282,451</u>	<u>\$ 59,886,796</u>	<u>\$ 2,707,712</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, 2021**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2021, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$5,064,050 reported at June 30, 2021 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, 2021 and 2020 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Unpaid Claims, Beginning of Year	\$ 4,764,902	\$ 4,815,303
Incurred Claims (IBNR's)	1,786,601	1,387,255
Claim Payments	<u>(1,487,453)</u>	<u>(1,437,656)</u>
Unpaid Claims, End of Year	<u>\$ 5,064,050</u>	<u>\$ 4,764,902</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, 2021**

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 restricted fund balance for unemployment compensation claims in General Fund for the current and previous two years:

Fiscal Year Ended <u>June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Interest Earnings</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2021	\$ -	\$ 408,464	\$ 291	\$ 520,028	\$ 793,710
2020	250,000	255,144	424	272,941	904,983
2019	40,921	258,901	714	349,594	672,356

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, 2021, 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, 2021, 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, 2021**

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, 2021**

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 or TPAF 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 PFRS and new employees who would otherwise be eligible to participate in PERS or TPAF on or after November 2, 2008 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, 2021**

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, 2021**

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, 2020 is \$16.4 billion and the plan fiduciary net position as a percentage of the total pension liability is 58.32%. The collective net pension liability of the State funded TPAF at June 30, 2020 is \$66.0 billion and the plan fiduciary net position as a percentage of total pension liability is 24.60%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2019 which were rolled forward to June 30, 2020.

Actuarial Methods and Assumptions

In the July 1, 2019 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 2021.

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, 2021 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 local 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 2021, 2020 and 2019 were equal to the required contributions.

During the fiscal years ended June 30, 2021, 2020 and 2019 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>
2021	\$ 2,582,153	\$ 15,755,763	\$ 120,531
2020	2,338,773	11,870,494	109,766
2019	2,405,045	10,836,602	100,783

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

In addition for fiscal years 2021, 2020 and 2019 the District contributed \$-0-, \$5,852 and \$7,179, respectively for PERS and the State contributed \$9,997, \$10,961 and \$13,425, 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 \$4,410,293 during the fiscal year ended June 30, 2021 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, 2019 through June 30, 2020. 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, 2020 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2020.

At June 30, 2021, the District reported in the statement of net position (accrual basis) a liability of \$38,491,824 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019. 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, 2020. At June 30, 2020, the District's proportionate share was .23604 percent, which was a decrease of .0044 percent from its proportionate share measured as of June 30, 2019 of .24044 percent.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$1,333,438 for PERS. The pension contribution made by the District during the current 2020/2021 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, 2021 with a measurement date of the prior fiscal year end of June 30, 2020. 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, 2021 for contributions made subsequent to the measurement date. At June 30, 2021, 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	\$ 700,873	\$ 136,124
Changes of Assumptions	1,248,718	16,116,891
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,315,681	
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>1,177,661</u>	<u>987,355</u>
Total	<u>\$ 4,442,933</u>	<u>\$ 17,240,370</u>

At June 30, 2021, 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 June 30,</u>	<u>Total</u>
2022	\$ (4,350,600)
2023	(4,255,762)
2024	(2,733,810)
2025	(1,209,642)
2026	(247,623)
Thereafter	<u>-</u>
	<u>\$ (12,797,437)</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021**

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, 2020) 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, 2020 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%	3.40%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Investment Grade Credit	8.00%	2.67%
US Equity	27.00%	7.71%
Non-US Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
High Yield	2.00%	5.95%
Real Assets	3.00%	9.73%
Private Credit	8.00%	7.59%
Real Estate	8.00%	9.56%
Private Equity	13.00%	11.42%

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>
2021	June 30, 2020	7.00%
2020	June 30, 2019	6.28%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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)

There was no crossover period for the PERS defined benefit plan. Therefore the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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 7.00%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 48,454,785</u>	<u>\$ 38,491,824</u>	<u>\$ 30,037,979</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, 202. A sensitivity analysis specific to the District's net pension liability at June 30, 2020 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, 2021**

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, 2019 through June 30, 2020. 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, 2020, 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, 2021, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$21,770,447 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, 2021 the State's proportionate share of the net pension liability attributable to the District is \$350,095,788. The net pension liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019. 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, 2020. At June 30, 2020, the State's share of the net pension liability attributable to the District was .53167 percent, which was a decrease of .00802 percent from its proportionate share measured as of June 30, 2019 of .53969 percent.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021

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, 2020) 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, 2020 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%	3.40%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Investment Grade Credit	8.00%	2.67%
US Equity	27.00%	7.71%
Non-US Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
High Yield	2.00%	5.95%
Real Assets	3.00%	9.73%
Private Credit	8.00%	7.59%
Real Estate	8.00%	9.56%
Private Equity	13.00%	11.42%

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
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NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

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

<u>Fiscal</u> <u>Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2021	June 30, 2020	5.40%
2020	June 30, 2019	5.60%

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, 2062

Municipal Bond Rate * From July 1, 2062
 and Thereafter

* The municipal bond return rate used is 2.21% as of the measurement date of June 30, 2020. 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 5.40%, 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 (4.40 percent) or 1-percentage-point higher (6.40 percent) than the current rate:

	1% Decrease (4.40%)	Current Discount Rate (5.40%)	1% Increase (6.40%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 411,228,505</u>	<u>\$ 350,095,788</u>	<u>\$ 299,335,328</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, 2020. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2020 was not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020. In addition, the plan is administered on a pay-as-you-go basis. 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 multiple-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, 2021**

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, 2019:

Active Plan Members	216,804
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	149,304
Inactive Plan Members Entitled to but not yet Receiving Benefits	<u> -</u>
Total	<u>366,108</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, 2020 is \$67.8 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, 2019 which were rolled forward to June 30, 2020.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Actuarial Methods and Assumptions

In the June 30, 2019 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 \$1.18 billion to the OPEB plan in fiscal year 2020.

The State sets the contribution rate based on a pay as you go basis rather than the actuarial determined contribution amount actuarially determined in accordance with the parameters of GASB Statement 75. The actuarial determined contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and any unfunded actuarial liabilities (or funding excess) of the plan using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the Plan. The State's contributions, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired Employees Plan for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2021, 2020 and 2019 were \$4,937,611, \$4,403,736 and \$4,915,465, 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, 2019 through June 30, 2020. 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, 2021, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$15,853,629. 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, 2021 the State's proportionate share of the OPEB liability attributable to the District is \$306,493,050. 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, 2020 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2020. At June 30, 2020, the state's share of the OPEB liability attributable to the District was .45199 percent, which was an increase of .00166 percent from its proportionate share measured as of June 30, 2019 of .45033 percent.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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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, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. 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 4.45%
Rate Thereafter	1.55% to 4.45%
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-2020.
TPAF	Pre-retirement and Post-retirement based on Pub-2010 Healthy "Teachers" and "General" classifications respectively, headcount-weighted mortality tables with fully generational mortality improvement projections from the central year using Scale MP-2020.

*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, 2020 measurement date healthcare cost trend rates for pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven 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, 2021**

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, 2020 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.

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>
2021	June 30, 2020	2.21%
2020	June 30, 2019	3.50%

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, 2021**

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, 2021 (measurement date June 30, 2020) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2019 Measurement Date	\$ <u>187,917,598</u>
Changes Recognized for the Fiscal Year:	
Service Cost	8,199,396
Interest on the Total OPEB Liability	6,774,327
Differences Between Expected and Actual Experience	52,790,045
Changes of Assumptions	55,985,748
Gross Benefit Payments	(5,335,792)
Contributions from the Member	161,728
Net Changes	<u>\$ 118,575,452</u>
Balance, June 30, 2020 Measurement Date	\$ <u>306,493,050</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.50 % percent in 2019 to 2.21% percent in 2020.

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, 2020.

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 2.21%, 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 (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current rate:

	1% Decrease <u>(1.21%)</u>	Current Discount Rate <u>(2.21%)</u>	1% Increase <u>(3.21%)</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 369,493,192</u>	<u>\$ 306,493,050</u>	<u>\$ 257,233,007</u>

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

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability (School Retirees)	<u>\$ 247,411,526</u>	<u>\$ 306,493,050</u>	<u>\$ 376,846,014</u>

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020 were not provided by the pension system.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 RESTATEMENT

On July 1, 2020, the Plainfield Board of Education implemented GASB Statement No. 84 "Fiduciary Activities". The Plainfield Board of Education has determined that the effect of implementing this accounting change on the financial statements previously reported as of and for the fiscal year ended June 30, 2020 are as follows:

Governmental Activities

The financial statements of the governmental activities as of June 30, 2020 have been restated to reflect the reclassification of certain activities related to unemployment compensation, student activities, scholarships and payroll related activities which were previously reported as fiduciary activities to governmental activities. The effect of this restatement is to increase net position of governmental activities by \$1,031,704 from \$6,018,041 as previously reported to \$7,049,745 as of June 30, 2020.

Governmental Funds

The financial statements of the governmental funds as of June 30, 2020 have been restated to reflect the reclassification of certain activities related to unemployment compensation, student activities, scholarships and payroll activities previously reported as fiduciary funds to governmental funds. The effect of this restatement is to increase fund balances of governmental funds by \$1,031,704 from \$(4,678,528) as previously reported to \$(3,646,824) as of June 30, 2020. General Fund fund balance increased \$904,983 from \$(3,744,029) as previously reported to \$(2,839,046) as of June 30, 2020. Special Revenue Fund fund balance increased \$126,721 from \$(1,131,071) as previously reported to \$(1,004,350) as of June 30, 2020.

Fiduciary Funds

The financial statements of the fiduciary funds as of June 30, 2020 have been restated to reflect the reclassification of certain activities to governmental funds as noted above. The effect of this restatement is to decrease total fiduciary net position by \$904,983 from \$904,983 as previously reported to \$-0- as of June 30, 2020.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 7 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 has been 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.

Governor Phil Murphy (the “Governor”) of the State of New Jersey (the “State”) declared a state of emergency and a public health emergency on March 9, 2020 due to the outbreak of COVID-19, which spread to the State and to all counties within the State. The Governor also instituted mandatory measures via various executive orders to contain the spread of the virus. These measure, which altered the behaviors of businesses and people, had negative impacts on regional, state and local economies. The Governor, pursuant to various executive orders, then implemented a multi-stage approach to restarting New Jersey’s economy. The declaration of the state of emergency and of a public health emergency was terminated by the Governor, by executive order, on June 4, 2021. Also, on June 4, 2021, the Governor signed into law Assembly Bill No. 5820 which terminates most of the governor’s pandemic-related executive orders in early July. The remaining executive orders (dealing with coronavirus testing and vaccinations, moratoriums on evictions and utility shutoffs and various other matters) will terminate on January 1, 2022. In the event of substantial increases in COVID-19 hospitalizations, spot positivity or rates of transmission, the Governor is empowered to impose more restrictive measures than currently in place.

Recently, the United States Congress has passed relief and stimulus legislations including the American Rescue Plan Act signed into law by President Biden on March 12, 2021, comprising of \$1.9 trillion in funding to address the COVID-19 Pandemic. This legislation is intended to address the financial impact of the pandemic on the U.S. economy and alleviate the health effects of the COVID-19 pandemic. The Plan provides funding for state and local governments to offset costs to safely reopen schools during the COVID-19 pandemic and to subsidize COVID-19 testing and vaccination programs. In addition, the Plan includes \$350 billion in relief funds to public entities, such as the School District. It is too early to predict if the legislation will have its intended affect.

The largest portion of the School District’s revenues is derived from local tax revenues levied by the City. In that regard, under applicable State statutes, the City annually is required to pay 100% of the amount levied for operations and debt service to the School District regardless of delinquencies in applicable property tax collections. The ability of the City to fully collect property taxes on a timely basis may be affected by the economic impact of the Pandemic; however, the District does not anticipate an interruption in the timely collection of property taxes from the Borough.

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 it facilities either before or after an outbreak of an infectious disease.

Subsequent Events

The District was issued a decision dated January 7, 2022 in a matter heard before the State of New Jersey, Office of Administrative Law. This matter related to an appeal filed by the District of a demand by the New Jersey State Department of Agriculture, Division of Food and Nutrition, Summer Food Service Program for partial reimbursement for special emergency meals served to certain students during the COVID-19 pandemic state of emergency when remote learning was required March to June 30 2020. The final settlement requires the District to repay \$76,758 to the New Jersey Department of Agriculture.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	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	51,015		51,015	95,294	\$ 44,279
Miscellaneous	126,663	\$ 620,000	746,663	990,732	244,069
Total Local Sources	<u>26,196,218</u>	<u>620,000</u>	<u>26,816,218</u>	<u>27,104,566</u>	<u>288,348</u>
State Sources					
Equalization Aid	132,706,179	(12,612,339)	120,093,840	120,093,840	
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	3,127,930	2,127,930
Educational Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Nonpublic Transportation Aid				80,330	80,330
On-behalf TPAF - NCGI Premium (Non-Budget)				294,177	294,177
On-behalf TPAF - LTDI Premium (Non-Budget)				9,997	9,997
On-behalf TPAF - Normal Cost (Non-Budget)				15,461,586	15,461,586
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				4,937,611	4,937,611
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,410,293	4,410,293
Total State Sources	<u>160,323,107</u>	<u>(12,612,339)</u>	<u>147,710,768</u>	<u>175,032,692</u>	<u>27,321,924</u>
Federal Sources					
Medicaid Reimbursement (SEMI)	331,096	-	331,096	281,361	(49,735)
Total Federal Sources	<u>331,096</u>	<u>-</u>	<u>331,096</u>	<u>281,361</u>	<u>(49,735)</u>
Total Revenues	<u>186,850,421</u>	<u>(11,992,339)</u>	<u>174,858,082</u>	<u>202,418,619</u>	<u>27,560,537</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	1,626,883	(56,491)	1,570,392	1,569,958	434
Grades 1-5	11,096,383	(664,336)	10,432,047	10,417,032	15,015
Grades 6-8	9,661,842	59,593	9,721,435	9,721,433	2
Grades 9-12	8,140,542	180,455	8,320,997	8,313,474	7,523
Regular Programs - Home Instruction					
Salaries of Teachers	101,487	(17,384)	84,103	84,102	1
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	70,000	(11,220)	58,780	58,780	-
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	1,168,870	(286,395)	882,475	880,048	2,427
Purchased Professional/Educational Services	76,500	33,040	109,540	45,128	64,412
Purchased Technical Services	50,497	(33,017)	17,480	7,480	10,000
Other Purchased Services	429,225	56,399	485,624	433,301	52,323
General Supplies	2,324,847	(155,302)	2,169,545	1,755,534	414,011
General Supplies Acquired Under Lease-Purchase(Non-Budget)				-	-
Textbooks	1,832,449	747,730	2,580,179	2,511,523	68,656
Miscellaneous Expenditures	108,258	7,107	115,365	12,804	102,561
Total Regular Programs	<u>36,687,783</u>	<u>(139,821)</u>	<u>36,547,962</u>	<u>35,810,597</u>	<u>737,365</u>

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	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	\$ 1,224,759	\$ (101,574)	\$ 1,123,185	\$ 1,123,185	-
Other Salaries for Instruction	546,254	194,059	740,313	740,312	\$ 1
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,000	(3,000)	4,000	-	4,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	1,779,013	89,485	1,868,498	1,863,497	5,001
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	486,520	(124,362)	362,158	362,158	-
Other Salaries for Instruction	320,382	(23,862)	296,520	296,517	3
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	27,576	(6,000)	21,576	-	21,576
Textbooks	-	-	-	-	-
Total Behavioral Disabilities	834,478	(154,224)	680,254	658,675	21,579
Multiple Disabilities					
Salaries of Teachers	991,457	(16,729)	974,728	974,727	1
Other Salaries for Instruction	501,797	(107,154)	394,643	394,632	11
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	1,493,254	(123,883)	1,369,371	1,369,359	12
Resource Room/Resource Center					
Salaries of Teachers	4,379,000	(192,025)	4,186,975	4,186,861	114
Other Salaries for Instruction	605,992	(130,033)	475,959	475,814	145
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,000	(320)	6,680	-	6,680
Textbooks	21,000	-	21,000	1,218	19,782
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	5,012,992	(322,378)	4,690,614	4,663,893	26,721

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	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	\$ 571,689	\$ 12,093	\$ 583,782	\$ 583,782	-
Other Salaries for Instruction	364,754	(140,257)	224,497	224,496	\$ 1
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	936,443	(128,164)	808,279	808,278	1
Autism					
Salaries of Teachers	-	48,181	48,181	48,181	-
Other Salaries for Instruction	-	-	-	-	-
Total Autism	-	48,181	48,181	48,181	-
Total Special Education	10,056,180	(590,983)	9,465,197	9,411,883	53,314
Basic Skills/Remedial					
Salaries of Teachers	1,712,889	(1,712,889)	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-
Total Basic Skills/Remedial	1,712,889	(1,712,889)	-	-	-
Bilingual Education					
Salaries of Teachers	9,479,931	64,736	9,544,667	9,471,810	72,857
Other Salaries for Instruction	615,782	(60,848)	554,934	554,877	57
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,200	(828)	372	-	372
General Supplies	52,390	(31,779)	20,611	-	20,611
Textbooks	30,000	(30,000)	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education	10,179,303	(58,719)	10,120,584	10,026,687	93,897
School Sponsored Co-Curricular Activities					
Salaries	97,000	(88,041)	8,959	1,036	7,923
Other Purchased Services	11,000	-	11,000	11,000	-
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	108,000	(88,041)	19,959	12,036	7,923
School Sponsored Athletics					
Salaries	725,809	1,005	726,814	634,446	92,368
Purchased Services	82,000	(1,005)	80,995	41,384	39,611
General Supplies	163,067	2,616	165,683	114,689	50,994
Other Objects	9,170	-	9,170	-	9,170
Total School Sponsored Athletics	980,046	2,616	982,662	790,519	192,143
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, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Before/After School Program					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total Before/After School Program	-	-	-	-	-
Total Instruction	\$ 59,724,201	\$ (2,587,837)	\$ 57,136,364	\$ 56,051,722	\$ 1,084,642
Undistributed Expenditures					
Instruction					
Tuition to Other LEAS within the State-Regular	81,081	(45,075)	36,006	35,407	599
Tuition to Other LEAs w/i State - Special	5,860,000	(5,000)	5,855,000	5,666,466	188,534
Tuition to CVSD - Regular	774,222	(45,000)	729,222	720,500	8,722
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	115,402	(63,000)	52,402	51,792	610
Tuition to Priv. Sch. for the Disabled - State	5,241,916	(1,411,000)	3,830,916	3,800,286	30,630
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	190,813	-	190,813	190,813	-
Tuition - Other	29,704	66,000	95,704	95,256	448
Total Undistributed Expenditures - Instruction	12,293,138	(1,503,075)	10,790,063	10,560,520	229,543
Attendance and Social Work					
Salaries	977,056	143,426	1,120,482	1,107,801	12,681
Salaries of Family Support Teams	38,441	5,447	43,888	42,881	1,007
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	283,600	8,796	292,396	233,923	58,473
Purchased Professional & Technical Services	1,500	(212)	1,288	-	1,288
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,000	(168)	1,832	-	1,832
Other Objects	-	-	-	-	-
Total Attendance and Social Work	1,302,597	157,289	1,459,886	1,384,605	75,281
Health Services					
Salaries	1,209,117	(59,132)	1,149,985	1,149,147	838
Salaries of Social Service Coordinators	1,259,063	(192,409)	1,066,654	1,064,085	2,569
Purchased Professional & Technical Services	175,616	(19,121)	156,495	81,943	74,552
Other Purchased Services	1,080	-	1,080	-	1,080
Supplies and Materials	18,141	5,159	23,300	14,984	8,316
Other Objects	-	-	-	-	-
Total Health Services	2,663,017	(265,503)	2,397,514	2,310,159	87,355
Other Support Serv. Students - Related Serv.					
Salaries	586,113	(76,258)	509,855	508,026	1,829
Purchased Professional Educational Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Supp.Serv. Student - Related Serv.	586,113	(76,258)	509,855	508,026	1,829
Guidance					
Salaries of Other Professional Staff	1,211,479	76,117	1,287,596	1,270,832	16,764
Salaries of Secretarial and Clerical	235,646	(89,729)	145,917	134,559	11,358
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	88,593	-	88,593	46,450	42,143
Other Purchased Services	93,467	(76,687)	16,780	2,121	14,659
Supplies and Materials	5,000	(1,464)	3,536	-	3,536
Other Objects	-	-	-	-	-
Total Guidance	1,634,185	(91,763)	1,542,422	1,453,962	88,460

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Teams					
Salaries of Other Professional Staff	\$ 2,827,858	\$ (203,822)	\$ 2,624,036	\$ 2,623,677	\$ 359
Salaries of Secretarial & Clerical Assistants	255,232	(20,188)	235,044	212,158	22,886
Other Purchased Professional and Tech. Svc.	1,705,378	786,439	2,491,817	2,491,817	-
Miscellaneous Purchased Services	5,600	(2,750)	2,850	610	2,240
Supplies and Materials	4,500	10,604	15,104	13,946	1,158
Other Objects	900	-	900	50	850
Total Child Study Teams	4,799,468	570,283	5,369,751	5,342,258	27,493
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,642,423	(143,820)	1,498,603	1,453,765	44,838
Salaries of Secretarial & Clerical Assist.	348,436	(8,302)	340,134	312,791	27,343
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	73,195	(991)	72,204	8,918	63,286
Other Purchased Professional and Tech. Svc.	6,500	(1,082)	5,418	-	5,418
Other Purchased Services	79,461	(5,500)	73,961	71,030	2,931
Supplies and Materials	173,880	(41,856)	132,024	31,678	100,346
Other Objects	11,444	-	11,444	1,245	10,199
Total Improvement of Instruction Services	2,335,339	(201,551)	2,133,788	1,879,427	254,361
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	508,870	5,484	514,354	475,527	38,827
Salaries of Technology Coordinators	100,105	(730)	99,375	99,374	1
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	6,800	(919)	5,881	-	5,881
Other Purchased Services	6,500	(3,337)	3,163	750	2,413
Supplies and Materials	28,000	(12,199)	15,801	2,307	13,494
Other Objects	1,000	(187)	813	-	813
Total Educational Media/School Library	651,275	(11,888)	639,387	577,958	61,429
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	65,000	(60,651)	4,349	(9,213)	13,562
Purchased Professional/Educational Services	106,403	(38,191)	68,212	61,623	6,589
Other Purchased Professional and Technical Services	8,000	-	8,000	4,919	3,081
Other Purchased Services	59,000	(21,727)	37,273	22,820	14,453
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	238,403	(120,569)	117,834	80,149	37,685
Support Services General Administration					
Salaries	390,449	(20,349)	370,100	365,676	4,424
Audit Fees	85,000	75,000	160,000	152,737	7,263
Legal Services	295,000	270,000	565,000	512,810	52,190
Other Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	10,000	4,000	14,000	-	14,000
Communications/Telephone	1,068,052	42,865	1,110,917	1,095,630	15,287
BOE Other Purchased Services	50,000	(34,600)	15,400	65	15,335
Other Purchased Services	132,740	(10,000)	122,740	93,818	28,922
General Supplies	60,295	(3,615)	56,680	24,020	32,660
Judgements Against the School District	-	-	-	-	-
Miscellaneous Expenditures	65,520	-	65,520	62,778	2,742
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	2,157,056	323,301	2,480,357	2,307,534	172,823

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,901,519	\$ (72,029)	\$ 3,829,490	\$ 3,801,145	\$ 28,345
Salaries of Secretarial and Clerical Assistants	1,285,648	(187,148)	1,098,500	1,027,772	70,728
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	12,334	-	12,334	3,499	8,835
Other Purchased Services	100,111	(34,554)	65,557	36,126	29,431
Supplies and Materials	103,838	9,189	113,027	68,072	44,955
Other Objects	18,000	-	18,000	12,452	5,548
Total Support Services School Administration	5,421,450	(284,542)	5,136,908	4,949,066	187,842
Central Services					
Salaries	1,936,227	(94,207)	1,842,020	1,691,028	150,992
Purchased Technical Services	94,146	41,175	135,321	135,233	88
Miscellaneous Purchased Services	90,720	(8,355)	82,365	40,349	42,016
Supplies and Materials	30,454	949	31,403	25,265	6,138
Interest on Current Loans	-	3,188	3,188	188	3,000
Other Objects	6,318	-	6,318	3,351	2,967
Total Central Services	2,157,865	(57,250)	2,100,615	1,895,414	205,201
Admin. Info. Technology					
Salaries	1,359,513	(62,763)	1,296,750	1,296,748	2
Purchased Technical Services	150,000	(30,044)	119,956	119,956	-
Other Purchased Services	419,932	32,878	452,810	452,809	1
Supplies and Materials	208,518	148,393	356,911	356,911	-
Total Admin. Info. Technology	2,137,963	88,464	2,226,427	2,226,424	3
Required Maintenance for School Facilities					
Salaries	936,061	(119,662)	816,399	813,598	2,801
Cleaning, Repair and Maintenance Service	1,565,815	812,427	2,378,242	1,794,012	584,230
Supplies and Materials	367,600	-	367,600	306,651	60,949
Total Required Maintenance for School Facilities	2,869,476	692,765	3,562,241	2,914,261	647,980
Custodial Services					
Salaries	6,375,220	(424,551)	5,950,669	5,945,098	5,571
Salaries of Non-Instructional Aides	226,664	(218,857)	7,807	142	7,665
Purchased Professional and Technical Services	215,000	(12,000)	203,000	179,453	23,547
Cleaning, Repair and Maintenance Services	975,691	486,962	1,462,653	1,393,759	68,894
Rental of Land, Bldgs & Other than Lease Purchase	6,500	-	6,500	5,740	760
Other Purchased Property Services	334,620	(20,000)	314,620	250,664	63,956
Insurance	1,182,589	(215,000)	967,589	965,958	1,631
Miscellaneous Purchased Services	1,000	-	1,000	-	1,000
General Supplies	476,387	38,890	515,277	444,639	70,638
Energy (Electricity)	1,565,600	(435,000)	1,130,600	995,781	134,819
Energy (Natural Gas)	730,302	30,000	760,302	744,028	16,274
Energy (Gasoline)	4,120	-	4,120	-	4,120
Other Objects	13,536	3,000	16,536	15,446	1,090
Total Custodial Services	12,107,229	(766,556)	11,340,673	10,940,708	399,965
Care and Upkeep of Grounds					
Salaries	326,375	(288,892)	37,483	37,482	1
Total Care and Upkeep of Grounds	326,375	(288,892)	37,483	37,482	1

Continued

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Security					
Salaries	\$ 2,197,531	\$ (230,038)	\$ 1,967,493	\$ 1,884,311	\$ 83,182
Purchased Professional and Technical Services	54,210	37,745	91,955	74,483	17,472
Clean, Repair and Maintenance Svc.	50,000	-	50,000	11,018	38,982
General Supplies	7,371	-	7,371	-	7,371
Other Objects	2,000	(2,000)	-	-	-
Total Security	2,311,112	(194,293)	2,116,819	1,969,812	147,007
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,474,634	(191,183)	1,283,451	1,109,949	173,502
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	515,310	1,183	516,493	399,627	116,866
Salaries for Pupil Trans.(Other than Bet. Home&Sch)	-	-	-	-	-
Salaries for Pupil Trans (Bet. Home & Sch)-Non-Pub.	-	-	-	-	-
Management Fee - ESC & CTSA Trans. Program	46,920	-	46,920	-	46,920
Cleaning Repair & Maint. Services	494,603	(190,000)	304,603	272,436	32,167
Contracted Services (Bet. Home and Sch.)-Vendors	36,000	-	36,000	290	35,710
Contracted Services (Other Than Between Home and School) - Vendors	327,914	(235,000)	92,914	-	92,914
Contracted Services (Sp. Ed. Students)-Vendors	56,000	-	56,000	13,512	42,488
Contracted Serv.(Reg. Students)-ESCs & CTSA	56,596	-	56,596	-	56,596
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	2,060,000	-	2,060,000	1,956,210	103,790
Contracted Services - Aid in Lieu Pymts-NonPub Sch	260,000	-	260,000	167,300	92,700
Miscellaneous Purchased Services-Transportation	6,041	(4,100)	1,941	-	1,941
Supplies and Materials	-	-	-	-	-
Transportation Supplies	218,355	88,133	306,488	177,352	129,136
Other Objects	12,314	-	12,314	367	11,947
Total Student Transportation Services	5,564,687	(530,967)	5,033,720	4,097,043	936,677
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	2,598,863	(44,000)	2,554,863	2,124,540	430,323
Other Retirement Contributions - PERS	2,554,250	163,167	2,717,417	2,717,416	1
Unemployment Compensation	365,000	(365,000)	-	-	-
Unemployment Compensation (Non-Budget)	-	-	-	111,273	(111,273)
Workers Compensation	975,500	810,000	1,785,500	1,785,311	189
Health Benefits	25,090,687	(3,002,616)	22,088,071	21,813,155	274,916
Tuition Reimbursement	222,000	(14,300)	207,700	190,924	16,776
Total Unallocated Benefits	31,806,300	(2,452,749)	29,353,551	28,742,619	610,932

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 294,177	\$ (294,177)
On-behalf TPAF LTDI Pension (Non-Budget)				9,997	(9,997)
On-behalf TPAF Normal Cost (Non-Budget)				15,461,586	(15,461,586)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				4,937,611	(4,937,611)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,410,293	(4,410,293)
Total Undistributed Expenditures	<u>\$ 93,363,048</u>	<u>\$ (5,013,754)</u>	<u>\$ 88,349,294</u>	<u>109,291,091</u>	<u>(20,941,797)</u>
Total Current Expenditures	<u>153,087,249</u>	<u>(7,601,591)</u>	<u>145,485,658</u>	<u>165,342,813</u>	<u>(19,857,155)</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	42,789	125,117	167,906	133,851	34,055
Grades 6-8	32,500	32,426	64,926	-	64,926
Grades 9-12	26,000	7,788	33,788	27,788	6,000
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
Instruction	21,000	(21,000)	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Undist. Expend. - Instruction	-	-	-	-	-
Support Serv. - Instructional Staff	2,500	-	2,500	-	2,500
General Administration	-	-	-	-	-
School Administration	32,175	49,207	81,382	54,033	27,349
Security	-	-	-	-	-
Admin. Info. Tech.	162,521	(126,000)	36,521	35,972	549
Custodial Services	79,500	460,801	540,301	373,384	166,917
School Buses - Regular	112,000	139,751	251,751	251,751	-
Central Services	13,700	(13,001)	699	-	699
Operation and Maint. of Plant Services	-	-	-	-	-
Undist. Expendit. - Other Support Services	-	-	-	-	-
Total Equipment	<u>524,685</u>	<u>655,089</u>	<u>1,179,774</u>	<u>876,779</u>	<u>302,995</u>
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	273,700	723,001	996,701	436,375	560,326
Construction Services	3,000,000	(604,294)	2,395,706	1,672,266	723,440
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	<u>3,273,700</u>	<u>118,707</u>	<u>3,392,407</u>	<u>2,108,641</u>	<u>1,283,766</u>
Total Capital Outlay	<u>3,798,385</u>	<u>773,796</u>	<u>4,572,181</u>	<u>2,985,420</u>	<u>1,586,761</u>
Special Schools					
Summer School - Instruction	96,000	(63,220)	32,780	32,780	-
Summer School - Support Services	63,015	-	63,015	-	63,015
Total Special Schools	<u>159,015</u>	<u>(63,220)</u>	<u>95,795</u>	<u>32,780</u>	<u>63,015</u>
Other Alternative Ed Program - Instruction					
Salaries of Teachers	55,330	-	55,330	55,330	-
Other Salaries of Instruction	25,560	-	25,560	25,560	-
Total Other Alternative Ed Program - Instruction	<u>80,890</u>	<u>-</u>	<u>80,890</u>	<u>80,890</u>	<u>-</u>
Transfer to Charter Schools	<u>31,926,292</u>	<u>(2,938,682)</u>	<u>28,987,610</u>	<u>28,911,621</u>	<u>75,989</u>
Total General Fund	<u>189,051,831</u>	<u>(9,829,697)</u>	<u>179,222,134</u>	<u>197,353,524</u>	<u>(18,131,390)</u>
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	<u>(2,201,410)</u>	<u>(2,162,642)</u>	<u>(4,364,052)</u>	<u>5,065,095</u>	<u>9,429,147</u>

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	\$ 86,915,214	\$ (4,313,585)	\$ 82,601,629	\$ 80,893,327	\$ (1,708,302)
Transfer In - Special Revenue - School-Based Budgets Fund	1,000,000	-	1,000,000	980,501	(19,499)
Lease Purchase Proceeds (Non-Budget)	-	-	-	-	-
Transfer Out - Special Revenue Fund - Preschool Program	(921,816)	-	(921,816)	(921,816)	-
Transfer Out - Contribution to School-Based Budgets	(86,915,214)	4,313,585	(82,601,629)	(80,893,327)	1,708,302
Total Other Financing Sources (Uses)	<u>78,184</u>	<u>-</u>	<u>78,184</u>	<u>58,685</u>	<u>(19,499)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under)					
Expenditures and Other Financing Sources (Uses)	(2,123,226)	(2,162,642)	(4,285,868)	5,123,780	9,409,648
Fund Balance, Beginning of Year	<u>13,529,310</u>	<u>-</u>	<u>13,529,310</u>	<u>13,529,310</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,406,084</u>	<u>\$ (2,162,642)</u>	<u>\$ 9,243,442</u>	<u>\$ 18,653,090</u>	<u>\$ 9,409,648</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Expenditures				\$ 3,421,110	
Capital Reserve - Designated for Subsequent Year's Expenditures				94,811	
Unemployment Compensation				793,710	
Committed Fund Balance					
Year End Encumbrances				1,397,239	
Assigned Fund Balance					
Year End Encumbrances				575,408	
Designated for Subsequent Year's Expenditures				4,261,912	
Family First Coronavirus Response Act/SEMI - Designated for Subsequent Year's Expenditures				20,292	
Unassigned				<u>8,088,608</u>	
				18,653,090	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payments Not Recognized on GAAP Basis				(14,619,193)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(3,127,930)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 905,967</u>	

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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	51,015		51,015	-		-	51,015		51,015	95,294		95,294
Interest Earned on Maintenance Reserve			-	-		-			-			-
Interest Earned on Capital Reserve			-	-		-			-			-
Miscellaneous	126,663	-	126,663	\$ 620,000	-	\$ 620,000	746,663	-	746,663	990,732	-	990,732
Total Local Sources	26,196,218	-	26,196,218	620,000	-	620,000	26,816,218	-	26,816,218	27,104,566	-	27,104,566
State Sources												
Equalization Aid	132,706,179		132,706,179	(12,612,339)		(12,612,339)	120,093,840		120,093,840	120,093,840		120,093,840
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	3,127,930		3,127,930
Education Adequacy Aid	11,009,173		11,009,173	-		-	11,009,173		11,009,173	11,009,173		11,009,173
Nonpublic Transportation Aid										80,330		80,330
On-behalf TPAF - NCGI Premium (Non-Budget)										294,177		294,177
On-behalf TPAF - LTDI Premium (Non-Budget)										9,997		9,997
On-behalf TPAF - Normal Cost (Non-Budget)										15,461,586		15,461,586
On-behalf TPAF - Post-Retirement Medical (Non-Budget)										4,937,611		4,937,611
On-behalf TPAF Social Security Payments (Non-Budget)										4,410,293		4,410,293
Total State Sources	160,323,107	-	160,323,107	(12,612,339)	-	(12,612,339)	147,710,768	-	147,710,768	175,032,692	-	175,032,692
Federal Sources												
Medicaid Reimbursement	331,096	-	331,096	-	-	-	331,096	-	331,096	281,361	-	281,361
Total Federal Sources	331,096	-	331,096	-	-	-	331,096	-	331,096	281,361	-	281,361
Total Revenues	186,850,421	-	186,850,421	(11,992,339)	-	(11,992,339)	174,858,082	-	174,858,082	202,418,619	-	202,418,619
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten	\$ 1,626,883		1,626,883	1,265	\$ (57,756)	(56,491)	1,265	\$ 1,569,127	1,570,392	1,265	\$ 1,568,693	1,569,958
Grades 1-5	10,076,383		11,096,383	(506,050)	(158,286)	(664,336)	513,950	9,918,097	10,432,047	513,619	9,903,413	10,417,032
Grades 6-8	9,476,842		9,661,842	(63,525)	123,118	59,593	121,475	9,599,960	9,721,435	121,474	9,599,959	9,721,433
Grades 9-12	7,859,730		8,140,542	92,120	88,335	180,455	372,932	7,948,065	8,320,997	372,803	7,940,671	8,313,474
Regular Programs - Home Instruction												
Salaries of Teachers	101,487		101,487	(17,384)		(17,384)	84,103	-	84,103	84,102		84,102
Other Salaries for Instruction												
Purchased Professional/Educational Services	70,000	-	70,000	(11,220)	-	(11,220)	58,780	-	58,780	58,780	-	58,780
Regular Programs - Undistributed Instruction												
Salaries of Teachers												
Other Salaries for Instruction	403,000	765,870	1,168,870	(141,189)	(145,206)	(286,395)	261,811	620,664	882,475	260,427	619,621	880,048
Purchased Professional/Educational Services		76,500	76,500	39,300	(6,260)	33,040	39,300	70,240	109,540	39,300	5,828	45,128
Purchase Technical Services	40,497	10,000	50,497	(33,017)	-	(33,017)	7,480	10,000	17,480	7,480	-	7,480
Other Purchased Services		429,225	429,225	-	56,399	56,399	-	485,624	485,624	-	433,301	433,301
General Supplies	3,633	2,321,214	2,324,847	(2,778)	(152,524)	(155,302)	855	2,168,690	2,169,545		1,755,534	1,755,534
General Supplies Acquired Under Lease-Purchase(Non-Budget)												
Textbooks		1,832,449	1,832,449		747,730	747,730		2,580,179	2,580,179		2,511,523	2,511,523
Miscellaneous Expenditures	8,000	100,258	108,258	24,000	(16,893)	7,107	32,000	83,365	115,365	12,399	405	12,804
Total Regular Programs	2,112,429	34,575,354	36,687,783	(618,478)	478,657	(139,821)	1,493,951	35,054,011	36,547,962	1,471,649	34,338,948	35,810,597

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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	\$ 1,224,759	\$ 1,224,759	-	\$ (101,574)	\$ (101,574)	\$ 1,123,185	\$ 1,123,185	\$ 1,123,185	\$ 1,123,185	\$ 1,123,185	\$ 1,123,185	\$ 1,123,185
Other Salaries for Instruction	546,254	546,254	-	194,059	194,059	740,313	740,313	740,313	740,312	740,312	740,312	740,312
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	7,000	7,000	-	(3,000)	(3,000)	4,000	4,000	4,000	-	-	-	-
Textbooks	1,000	1,000	-	-	-	1,000	1,000	1,000	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Learning and/or Language Disabilities	-	1,779,013	1,779,013	-	89,485	89,485	-	1,868,498	1,868,498	-	1,863,497	1,863,497
Auditory Impairments												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities												
Salaries of Teachers	486,520	486,520	-	(124,362)	(124,362)	362,158	362,158	362,158	362,158	362,158	362,158	362,158
Other Salaries for Instruction	320,382	320,382	-	(23,862)	(23,862)	296,520	296,520	296,520	296,517	296,517	296,517	296,517
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	27,576	27,576	-	(6,000)	(6,000)	21,576	21,576	21,576	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	834,478	834,478	-	(154,224)	(154,224)	-	680,254	680,254	-	658,675	658,675
Multiple Disabilities												
Salaries of Teachers	991,457	991,457	-	(16,729)	(16,729)	974,728	974,728	974,728	974,727	974,727	974,727	974,727
Other Salaries for Instruction	501,797	501,797	-	(107,154)	(107,154)	394,643	394,643	394,643	394,632	394,632	394,632	394,632
Purchasing Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	-	1,493,254	1,493,254	-	(123,883)	(123,883)	-	1,369,371	1,369,371	-	1,369,359	1,369,359
Resource Room/Resource Center												
Salaries of Teachers	4,379,000	4,379,000	-	(192,025)	(192,025)	4,186,975	4,186,975	4,186,975	4,186,861	4,186,861	4,186,861	4,186,861
Other Salaries for Instruction	605,992	605,992	-	(130,033)	(130,033)	475,959	475,959	475,959	475,814	475,814	475,814	475,814
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	7,000	7,000	-	(320)	(320)	6,680	6,680	6,680	-	-	-	-
Textbooks	21,000	21,000	-	-	-	21,000	21,000	21,000	1,218	1,218	1,218	1,218
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	-	5,012,992	5,012,992	-	(322,378)	(322,378)	-	4,690,614	4,690,614	-	4,663,893	4,663,893

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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	\$ 571,689	-	\$ 571,689	\$ 12,093	-	\$ 12,093	\$ 583,782	-	\$ 583,782	\$ 583,782	-	\$ 583,782
Other Salaries for Instruction	337,023	\$ 27,731	364,754	(140,586)	\$ 329	(140,257)	196,437	\$ 28,060	224,497	196,436	\$ 28,060	224,496
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	908,712	27,731	936,443	(128,493)	329	(128,164)	780,219	28,060	808,279	780,218	28,060	808,278
Autism												
Salaries of Teachers	-	-	-	-	48,181	48,181	-	48,181	48,181	-	48,181	48,181
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Autism	-	-	-	-	48,181	48,181	-	48,181	48,181	-	48,181	48,181
Total Special Education	908,712	9,147,468	10,056,180	(128,493)	(462,490)	(590,983)	780,219	8,684,978	9,465,197	780,218	8,631,665	9,411,883
Basic Skills/Remedial												
Salaries of Teachers	-	1,712,889	1,712,889	-	(1,712,889)	(1,712,889)	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial	-	1,712,889	1,712,889	-	(1,712,889)	(1,712,889)	-	-	-	-	-	-
Bilingual Education												
Salaries of Teachers	-	9,479,931	9,479,931	-	64,736	64,736	-	9,544,667	9,544,667	-	9,471,810	9,471,810
Other Salaries for Instruction	18,968	596,814	615,782	(13,420)	(47,428)	(60,848)	5,548	549,386	554,934	5,548	549,329	554,877
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	1,200	1,200	-	(828)	(828)	-	372	372	-	-	-
General Supplies	-	52,390	52,390	-	(31,779)	(31,779)	-	20,611	20,611	-	-	-
Textbooks	-	30,000	30,000	-	(30,000)	(30,000)	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	18,968	10,160,335	10,179,303	(13,420)	(45,299)	(58,719)	5,548	10,115,036	10,120,584	5,548	10,021,139	10,026,687
School Sponsored Co-Curricular Activities												
Salaries	90,000	7,000	97,000	(83,041)	(5,000)	(88,041)	6,959	2,000	8,959	-	1,036	1,036
Purchased Services	-	11,000	11,000	-	-	-	-	11,000	11,000	-	11,000	11,000
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	90,000	18,000	108,000	(83,041)	(5,000)	(88,041)	6,959	13,000	19,959	-	12,036	12,036
School Sponsored Athletics												
Salaries	725,809	-	725,809	1,005	-	1,005	726,814	-	726,814	634,446	-	634,446
Purchased Services	82,000	-	82,000	(1,005)	-	(1,005)	80,995	-	80,995	41,384	-	41,384
Supplies and Materials	158,067	5,000	163,067	7,616	(5,000)	2,616	165,683	-	165,683	114,689	-	114,689
Other Objects	9,170	-	9,170	-	-	-	9,170	-	9,170	-	-	-
Total School Sponsored Athletics	975,046	5,000	980,046	7,616	(5,000)	2,616	982,662	-	982,662	790,519	-	790,519
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, 2021

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Before/After School Program												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Program	-	-	-	-	-	-	-	-	-	-	-	-
Total Instruction	\$ 4,105,155	\$ 55,619,046	\$ 59,724,201	\$ (835,816)	\$ (1,752,021)	\$ (2,587,837)	\$ 3,269,339	\$ 53,867,025	\$ 57,136,364	\$ 3,047,934	\$ 53,003,788	\$ 56,051,722
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Regular	81,081		81,081	(45,075)		(45,075)	36,006		36,006	35,407		35,407
Tuition to Other LEAS within the State-Special	5,860,000		5,860,000	(5,000)		(5,000)	5,855,000		5,855,000	5,666,466		5,666,466
Tuition to County Voc. School District-Regular	774,222		774,222	(45,000)		(45,000)	729,222		729,222	720,500		720,500
Tuition to County Voc. School District-Special			-	-		-	-		-	-		-
Tuition to CSSD & Reg. Day Schools	115,402		115,402	(63,000)		(63,000)	52,402		52,402	51,792		51,792
Tuition to APSSD w/I State	5,241,916		5,241,916	(1,411,000)		(1,411,000)	3,830,916		3,830,916	3,800,286		3,800,286
Tuition to Private Sch. Disabled & Other LEAS-Spl, O/S, State			-	-		-	-		-	-		-
Tuition - State Facilities	190,813		190,813	-		-	190,813		190,813	190,813		190,813
Tuition - Other	29,704		29,704	66,000		66,000	95,704		95,704	95,256		95,256
Total Undistributed Expenditures - Instruction	12,293,138		12,293,138	(1,503,075)		(1,503,075)	10,790,063		10,790,063	10,560,520		10,560,520
Attendance and Social Work												
Salaries	151,776	825,280	977,056	757	142,669	143,426	152,533	967,949	1,120,482	152,532	955,269	1,107,801
Salaries of Family Support Teams	38,441	-	38,441	5,447	-	5,447	43,888	-	43,888	42,881	-	42,881
Salaries of Family Liaisons/Comm Parent Inv Spec			-	-		-	-		-	-		-
Salaries of Community School Coordinators	283,600	-	283,600	8,796	-	8,796	292,396	-	292,396	233,923		233,923
Purchased Professional and Technical Services		1,500	1,500	-	(212)	(212)		1,288	1,288			
Other Purchased Services			-	-		-			-			
Supplies and Materials		2,000	2,000	-	(168)	(168)		1,832	1,832			
Other Objects			-	-		-			-			
Total Attendance and Social Work	473,817	828,780	1,302,597	15,000	142,289	157,289	488,817	971,069	1,459,886	429,336	955,269	1,384,605
Health Services												
Salaries		1,209,117	1,209,117	-	(59,132)	(59,132)		1,149,985	1,149,985		1,149,147	1,149,147
Salaries of Social Service Coordinators		1,259,063	1,259,063	-	(192,409)	(192,409)		1,066,654	1,066,654		1,064,085	1,064,085
Purchased Professional & Technical Services	172,766	2,850	175,616	(19,000)	(121)	(19,121)	153,766	2,729	156,495	80,137	1,806	81,943
Other Purchased Services	1,080		1,080				1,080		1,080			
Supplies and Materials	17,141	1,000	18,141	5,480	(321)	5,159	22,621	679	23,300	14,984		14,984
Other Objects			-	-		-			-			
Total Health Services	190,987	2,472,030	2,663,017	(13,520)	(251,983)	(265,503)	177,467	2,220,047	2,397,514	95,121	2,215,038	2,310,159
Other Support Services Students - Related Services												
Salaries	586,113		586,113	(76,258)		(76,258)	509,855		509,855	508,026		508,026
Purchased Professional Educational Services			-	-		-			-			-
Supplies and Materials			-	-		-			-			-
Other Objects			-	-		-			-			-
Total Other Support Services - Stds.-Rel Services	586,113		586,113	(76,258)		(76,258)	509,855		509,855	508,026		508,026

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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		\$ 1,211,479	\$ 1,211,479	\$ 46,606	\$ 29,511	\$ 76,117	\$ 46,606	\$ 1,240,990	\$ 1,287,596	\$ 46,605	\$ 1,224,227	\$ 1,270,832
Salaries of Secretarial and Clerical	\$ 107,929	127,717	235,646	(58,045)	(31,684)	(89,729)	49,884	96,033	145,917	44,002	90,557	134,559
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	88,593	-	88,593	-	-	-	88,593	-	88,593	46,450	-	46,450
Other Purchased Services	91,467	2,000	93,467	(75,000)	(1,687)	(76,687)	16,467	313	16,780	2,121	-	2,121
Supplies and Materials	-	5,000	5,000	-	(1,464)	(1,464)	-	3,536	3,536	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Guidance	287,989	1,346,196	1,634,185	(86,439)	(5,324)	(91,763)	201,550	1,340,872	1,542,422	139,178	1,314,784	1,453,962
Child Study Teams												
Salaries of Other Professional Staff	2,827,858	-	2,827,858	(203,822)	-	(203,822)	2,624,036	-	2,624,036	2,623,677	-	2,623,677
Salaries of Secretarial and Clerical Assistants	255,232	-	255,232	(20,188)	-	(20,188)	235,044	-	235,044	212,158	-	212,158
Other Purchased Prof. and Tech. Services	1,705,378	-	1,705,378	786,439	-	786,439	2,491,817	-	2,491,817	2,491,817	-	2,491,817
Other Purchased Services	5,600	-	5,600	(2,750)	-	(2,750)	2,850	-	2,850	610	-	610
Supplies and Materials	4,500	-	4,500	10,604	-	10,604	15,104	-	15,104	13,946	-	13,946
Other Objects	900	-	900	-	-	-	900	-	900	50	-	50
Total Child Study Teams	4,799,468	-	4,799,468	570,283	-	570,283	5,369,751	-	5,369,751	5,342,258	-	5,342,258
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	1,462,068	180,355	1,642,423	(256,842)	113,022	(143,820)	1,205,226	293,377	1,498,603	1,160,389	293,376	1,453,765
Salaries of Secretarial & Clerical Assist.	348,436	-	348,436	(8,302)	-	(8,302)	340,134	-	340,134	312,791	-	312,791
Salaries of Facilitators, Math, Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	-	73,195	73,195	-	(991)	(991)	-	72,204	72,204	-	8,918	8,918
Other Purchased Prof. & Tech. Services	-	6,500	6,500	-	(1,082)	(1,082)	-	5,418	5,418	-	-	-
Other Purchased Services	79,461	-	79,461	(5,500)	-	(5,500)	73,961	-	73,961	71,030	-	71,030
Supplies and Materials	171,080	2,800	173,880	(41,856)	-	(41,856)	129,224	2,800	132,024	31,678	-	31,678
Other Objects	11,444	-	11,444	-	-	-	11,444	-	11,444	1,245	-	1,245
Total Improvement of Instruction Services	2,072,489	262,850	2,335,339	(312,500)	110,949	(201,551)	1,759,989	373,799	2,133,788	1,577,133	302,294	1,879,427
Educational Media/School Library												
Salaries	-	508,870	508,870	-	5,484	5,484	-	514,354	514,354	-	475,527	475,527
Salaries of Technology Coordinators	-	100,105	100,105	-	(730)	(730)	-	99,375	99,375	-	99,374	99,374
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	-	6,800	6,800	-	(919)	(919)	-	5,881	5,881	-	-	-
Other Purchased Services	-	6,500	6,500	-	(3,337)	(3,337)	-	3,163	3,163	-	750	750
Supplies and Materials	-	28,000	28,000	-	(12,199)	(12,199)	-	15,801	15,801	-	2,307	2,307
Other Objects	-	1,000	1,000	-	(187)	(187)	-	813	813	-	-	-
Total Educational Media/School Library	-	651,275	651,275	-	(11,888)	(11,888)	-	639,387	639,387	-	577,958	577,958
Instructional Staff Training Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	65,000	-	65,000	(60,651)	-	(60,651)	4,349	-	4,349	(9,213)	-	(9,213)
Purchased Professional - Educational Services	103,403	3,000	106,403	(38,000)	(191)	(38,191)	65,403	2,809	68,212	61,623	-	61,623
Other Purchased Professional and Technical Services	-	8,000	8,000	-	-	-	-	8,000	8,000	-	4,919	4,919
Other Purchased Services	-	59,000	59,000	-	(21,727)	(21,727)	-	37,273	37,273	-	22,820	22,820
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	168,403	70,000	238,403	(98,651)	(21,918)	(120,569)	69,752	48,082	117,834	52,410	27,739	80,149

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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	\$ 270,000		\$ 270,000	\$ 565,000		\$ 565,000	\$ 512,810		\$ 512,810
Salaries	390,449		390,449	(20,349)		(20,349)	370,100		370,100	365,676		365,676
Audit Fees	85,000		85,000	75,000		75,000	160,000		160,000	152,737		152,737
Other Purchased Professional Services	-		-	-		-	-		-	-		-
Purchased Technical Services	10,000		10,000	4,000		4,000	14,000		14,000	-		-
Communications/Telephone	1,068,052		1,068,052	42,865		42,865	1,110,917		1,110,917	1,095,630		1,095,630
BOE Other Purchased Services	50,000		50,000	(34,600)		(34,600)	15,400		15,400	65		65
Miscellaneous Purchased Services	132,740		132,740	(10,000)		(10,000)	122,740		122,740	93,818		93,818
General Supplies	60,295		60,295	(3,615)		(3,615)	56,680		56,680	24,020		24,020
Judgements Against the School District	-		-	-		-	-		-	-		-
Miscellaneous Expenditures	65,520		65,520	-		-	65,520		65,520	62,778		62,778
BOE Membership Dues and Fees	-		-	-		-	-		-	-		-
Total Support Services - General Administration	2,157,056	-	2,157,056	323,301	-	323,301	2,480,357	-	2,480,357	2,307,534	-	2,307,534
Support Services School Administration												
Salaries of Principals/Asst. Principals	154,742	\$ 3,746,777	3,901,519	(226)	\$ (71,803)	(72,029)	154,516	\$ 3,674,974	3,829,490	154,515	\$ 3,646,630	3,801,145
Salaries of Sec't and Clerical Assistants	195,588	1,090,060	1,285,648	(2,069)	(185,079)	(187,148)	193,519	904,981	1,098,500	169,620	858,152	1,027,772
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased professional and Technical Services	-	12,334	12,334	-	-	-	-	12,334	12,334	-	3,499	3,499
Other Purchased Services	10,000	90,111	100,111	(6,800)	(27,754)	(34,554)	3,200	62,357	65,557	36,126	36,126	
Supplies and Materials	30,542	73,296	103,838	(705)	9,894	9,189	29,837	83,190	113,027	68,072	68,072	
Other Objects	1,500	16,500	18,000	-	-	-	1,500	16,500	18,000	-	12,452	12,452
Total Support Services School Administration	392,372	5,029,078	5,421,450	(9,800)	(274,742)	(284,542)	382,572	4,754,336	5,136,908	324,135	4,624,931	4,949,066
Central Services												
Salaries	1,936,227		1,936,227	(94,207)		(94,207)	1,842,020		1,842,020	1,691,028		1,691,028
Purchased Technical Services	94,146		94,146	41,175		41,175	135,321		135,321	135,233		135,233
Miscellaneous Purchased Services	90,720		90,720	(8,355)		(8,355)	82,365		82,365	40,349		40,349
Supplies and Materials	30,454		30,454	949		949	31,403		31,403	25,265		25,265
Interest on Current Loans	-		-	3,188		3,188	-		-	188		188
Miscellaneous Expenditures	6,318		6,318	-		-	6,318		6,318	3,351		3,351
Total Central Services	2,157,865	-	2,157,865	(57,250)	-	(57,250)	2,100,615	-	2,100,615	1,895,414	-	1,895,414
Admin. Info. Technology												
Salaries	1,359,513		1,359,513	(62,763)		(62,763)	1,296,750		1,296,750	1,296,748		1,296,748
Purchased Technical Services	150,000		150,000	(30,044)		(30,044)	119,956		119,956	119,956		119,956
Other Purchased Services	419,932		419,932	32,878		32,878	452,810		452,810	452,809		452,809
Supplies and Materials	208,518		208,518	148,393		148,393	356,911		356,911	356,911		356,911
Total Admin. Info. Technology	2,137,963	-	2,137,963	88,464	-	88,464	2,226,427	-	2,226,427	2,226,424	-	2,226,424
Required Maintenance for School Facilities												
Salaries	936,061		936,061	(119,662)		(119,662)	816,399		816,399	813,598		813,598
Cleaning, Repair and Maintenance Service	1,565,815		1,565,815	812,427		812,427	2,378,242		2,378,242	1,794,012		1,794,012
Supplies and Materials	367,600		367,600	-		-	367,600		367,600	306,651		306,651
Total Required Maintenance for School Facilities	2,869,476	-	2,869,476	692,765	-	692,765	3,562,241	-	3,562,241	2,914,261	-	2,914,261

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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	\$ 6,375,220	-	\$ 6,375,220	\$ (424,551)	-	\$ (424,551)	\$ 5,950,669	-	\$ 5,950,669	\$ 5,945,098	-	\$ 5,945,098
Salaries of Non-Instructional Aides	226,664		226,664	(218,857)		(218,857)	7,807		7,807	142		142
Purchased Professional and Technical Services	215,000		215,000	(12,000)		(12,000)	203,000		203,000	179,453		179,453
Cleaning, Repair and Maintenance	975,691		975,691	486,962		486,962	1,462,653		1,462,653	1,393,759		1,393,759
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500		6,500	-		-	6,500		6,500	5,740		5,740
Other Purchased Property Services	334,620		334,620	(20,000)		(20,000)	314,620		314,620	250,664		250,664
Insurance	1,182,589		1,182,589	(215,000)		(215,000)	967,589		967,589	965,958		965,958
Miscellaneous Purchased Services	1,000		1,000	-		-	1,000		1,000	-		-
General Supplies	476,387		476,387	38,890		38,890	515,277		515,277	444,639		444,639
Energy (Natural Gas)	730,302		730,302	30,000		30,000	760,302		760,302	744,028		744,028
Energy (Electricity)	1,565,600		1,565,600	(435,000)		(435,000)	1,130,600		1,130,600	995,781		995,781
Energy (Gasoline)	4,120		4,120	-		-	4,120		4,120	-		-
Other Objects	13,536		13,536	3,000		3,000	16,536		16,536	15,446		15,446
Total Custodial Services	12,107,229	-	12,107,229	(766,556)	-	(766,556)	11,340,673	-	11,340,673	10,940,708	-	10,940,708
Care and Upkeep of Grounds												
Salaries	326,375		326,375	(288,892)		(288,892)	37,483		37,483	37,482		37,482
Total Care and Upkeep of Grounds	326,375	-	326,375	(288,892)	-	(288,892)	37,483	-	37,483	37,482	-	37,482
Security												
Salaries	2,197,531		2,197,531	(230,038)		(230,038)	1,967,493		1,967,493	1,884,311		1,884,311
Purchased Professional and Technical Services	54,210		54,210	37,745		37,745	91,955		91,955	74,483		74,483
Clean, Repair and Maintenance Svc.	50,000		50,000	-		-	50,000		50,000	11,018		11,018
General Supplies	7,371		7,371	-		-	7,371		7,371	-		-
Other Objects	2,000		2,000	(2,000)		(2,000)	-		-	-		-
Total Security	2,311,112	-	2,311,112	(194,293)	-	(194,293)	2,116,819	-	2,116,819	1,969,812	-	1,969,812
Student Transportation Services												
Salaries of Non-Instructional Aides	-		-	-		-	-		-	-		-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,474,634		1,474,634	(191,183)		(191,183)	1,283,451		1,283,451	1,109,949		1,109,949
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	515,310		515,310	1,183		1,183	516,493		516,493	399,627		399,627
Salaries for Pupil Trans.(Other than Bet. Home&Sch)	-		-	-		-	-		-	-		-
Salaries for Pupil Trans.(Bet. Home & Sch.)-Non-Pub.	-		-	-		-	-		-	-		-
Management Fee - ESC & CTSA Trans. Program	46,920		46,920	-		-	46,920		46,920	-		-
Cleaning Repair & Maint. Services	494,603		494,603	(190,000)		(190,000)	304,603		304,603	272,436		272,436
Contracted Services - Aid in Lieu Pymts-NonPub Sch	260,000		260,000	-		-	260,000		260,000	167,300		167,300
Contracted Services (Bet. Home and Sch.)-Vendors	36,000		36,000	-		-	36,000		36,000	290		290
Contracted Services (Other Than Between Home and School) - Vendors	205,864	\$ 122,050	327,914	(195,000)	\$ (40,000)	(235,000)	10,864	\$ 82,050	92,914	-		-
Contracted Services (Sp. Ed. Students)-Vendors	56,000		56,000	-		-	56,000		56,000	13,512		13,512
Contracted Serv.(Reg. Students)-ESCs & CTSA	56,596		56,596	-		-	56,596		56,596	-		-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	2,060,000		2,060,000	-		-	2,060,000		2,060,000	1,956,210		1,956,210
Miscellaneous Purchased Services-Transportation	6,041		6,041	(4,100)		(4,100)	1,941		1,941	-		-
Supplies and Materials	-		-	-		-	-		-	-		-
Transportation Supplies	218,355		218,355	88,133		88,133	306,488		306,488	177,352		177,352
Other Objects	12,314		12,314	-		-	12,314		12,314	367		367
Total Student Transportation Services	5,442,637	122,050	5,564,687	(490,967)	(40,000)	(530,967)	4,951,670	82,050	5,033,720	4,097,043	-	4,097,043
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, 2021

	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	\$ 1,780,995	\$ 817,868	\$ 2,598,863	\$ (30,000)	\$ (14,000)	\$ (44,000)	\$ 1,750,995	\$ 803,868	\$ 2,554,863	\$ 1,472,904	\$ 651,636	\$ 2,124,540
Other Retirement Contributions - PERS	2,554,250		2,554,250	163,167		163,167	2,717,417		2,717,417	2,717,416		2,717,416
Other Retirement Contributions - Regular												
Unemployment Compensation	365,000		365,000	(365,000)		(365,000)						
Unemployment Compensation (Non-Budget)												
Workers Compensation	975,500		975,500	810,000		810,000	1,785,500		1,785,500	1,785,311		1,785,311
Health Benefits	4,700,000	20,390,687	25,090,687	(783,264)	(2,219,352)	(3,002,616)	3,916,736	18,171,335	22,088,071	3,819,454	17,993,701	21,813,155
Tuition Reimbursement	222,000		222,000	(14,300)		(14,300)	207,700		207,700	190,924		190,924
Other Employee Benefits												
Total Unallocated Benefits	10,597,745	21,208,555	31,806,300	(219,397)	(2,233,352)	(2,452,749)	10,378,348	18,975,203	29,353,551	10,097,282	18,645,337	28,742,619
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										294,177		294,177
On-behalf TPAF Pension System Payments - LTDI (Non-Budget)										9,997		9,997
On-behalf TPAF Pension System Payments (Non-Budget)										15,461,586		15,461,586
On-behalf TPAF Post-Retirement Medical (Non-Budget)										4,937,611		4,937,611
On-behalf TPAF Social Security Payments (Non-Budget)										4,410,293		4,410,293
Total Undistributed Expenditures	61,372,234	31,990,814	93,363,048	(2,427,785)	(2,585,969)	(5,013,754)	58,944,449	29,404,845	88,349,294	80,627,741	28,663,350	109,291,091
Total Current Expenditures	65,477,389	87,609,860	153,087,249	(3,263,601)	(4,337,990)	(7,601,591)	62,213,788	83,271,870	145,485,658	83,675,675	81,667,138	165,342,813
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten												
Grades 1-5		42,789	42,789	71,122	53,995	125,117	71,122	96,784	167,906	71,122	62,729	133,851
Grades 6-8		32,500	32,500		32,426	32,426		64,926	64,926			
Grades 9-12		26,000	26,000		7,788	7,788		33,788	33,788		27,788	27,788
Undistributed Expenditures												
Bilingual Instruction	21,000		21,000	(21,000)		(21,000)						
Learning and/or Language Disabilities Support Serv. - Students - Special Support Serv. - Instructional Staff	2,500		2,500				2,500		2,500			
General Administration												
Custodial Services	79,500		79,500	460,801		460,801	540,301		540,301	373,384		373,384
School Buses - Regular	112,000		112,000	139,751		139,751	251,751		251,751	251,751		251,751
Central Services	13,700		13,700	(13,001)		(13,001)	699		699			
Undist. Expend. - Instruction												
Undist. Expend. - Instructional Staff												
Undist. Expend - School Administration Security	5,000	27,175	32,175	49,207		49,207	54,207	27,175	81,382	51,530	2,503	54,033
Undist. Expend. - Admin Info Tech.	162,521		162,521	(126,000)		(126,000)	36,521		36,521	35,972		35,972
Total Equipment	396,221	128,464	524,685	560,880	94,209	655,089	957,101	222,673	1,179,774	783,759	93,020	876,779
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	273,700		273,700	723,001		723,001	996,701		996,701	436,375		436,375
Construction Services	3,000,000		3,000,000	(604,294)		(604,294)	2,395,706		2,395,706	1,672,266		1,672,266
Lease Purchase Agreement - Principal												
Total Facilities Acquis. and Const. Services	3,273,700	-	3,273,700	118,707	-	118,707	3,392,407	-	3,392,407	2,108,641	-	2,108,641
Total Capital Outlay	3,669,921	128,464	3,798,385	679,587	94,209	773,796	4,349,508	222,673	4,572,181	2,892,400	93,020	2,985,420

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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		\$ 96,000	\$ 96,000	-	\$ (63,220)	\$ (63,220)		\$ 32,780	\$ 32,780		\$ 32,780	\$ 32,780
Summer School - Support Services	\$ 63,015	-	63,015	-	-	-	\$ 63,015	-	63,015	-	-	-
Total Special Schools	63,015	96,000	159,015	-	(63,220)	(63,220)	63,015	32,780	95,795	-	32,780	32,780
Other Alternative Ed Program - Instruction												
Salaries of Teachers		55,330	55,330	-	-	-		55,330	55,330		55,330	55,330
Other Salaries of Instruction	-	25,560	25,560	-	-	-	-	25,560	25,560	-	25,560	25,560
Total Other Alternative Ed Program - Instruction	-	80,890	80,890	-	-	-	-	80,890	80,890	-	80,890	80,890
Transfer to Charter Schools	31,926,292	-	31,926,292	\$ (2,938,682)	-	(2,938,682)	28,987,610	-	28,987,610	\$ 28,911,621	-	28,911,621
Local Contribution- Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	101,136,617	87,915,214	189,051,831	(5,522,696)	(4,307,001)	(9,829,697)	95,613,921	83,608,213	179,222,134	115,479,696	81,873,828	197,353,524
Excess (Deficiency) of Revenues Over/(Under) Expenditures	85,713,804	(87,915,214)	(2,201,410)	(6,469,643)	4,307,001	(2,162,642)	79,244,161	(83,608,213)	(4,364,052)	86,938,923	(81,873,828)	5,065,095
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		86,915,214	86,915,214	-	(4,313,585)	(4,313,585)		82,601,629	82,601,629		80,893,327	80,893,327
Transfer In - WSR Special Revenue Fund		1,000,000	1,000,000	-	-	-		1,000,000	1,000,000		980,501	980,501
Lease Purchase Proceeds (Non-Budget)		-	-	-	-	-		-	-		-	-
Transfer Out - Special Revenue Fund-Preschool Program	(921,816)	-	(921,816)	-	-	-	(921,816)	-	(921,816)	(921,816)	-	(921,816)
Transfer Out - Contribution to School Based Budgets	(86,915,214)	-	(86,915,214)	4,313,585	-	4,313,585	(82,601,629)	-	(82,601,629)	(80,893,327)	-	(80,893,327)
Total Other Financing Sources (Uses)	(87,837,030)	87,915,214	78,184	4,313,585	(4,313,585)	-	(83,523,445)	83,601,629	78,184	(81,815,143)	81,873,828	58,685
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(2,123,226)	-	(2,123,226)	(2,156,058)	(6,584)	(2,162,642)	(4,279,284)	(6,584)	(4,285,868)	5,123,780	-	5,123,780
Fund Balance, Beginning of Year, Restated	13,529,310	-	13,529,310	-	-	-	13,529,310	-	13,529,310	13,529,310	-	13,529,310
Fund Balance, End of Year	\$ 11,406,084	\$ -	\$ 11,406,084	\$ (2,156,058)	\$ (6,584)	\$ (2,162,642)	\$ 9,250,026	\$ (6,584)	\$ 9,243,442	\$ 18,653,090	\$ -	\$ 18,653,090

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original</u>	<u>Adjustments</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>		<u>Budget</u>		<u>Final Budget</u>
					<u>to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 23,393,840	\$ 507,688	\$ 23,901,528	\$ 23,551,463	\$ (350,065)
Federal	6,425,578	18,638,933	25,064,511	11,223,206	(13,841,305)
Local Sources					
Miscellaneous	-	255,550	255,550	161,184	(94,366)
Total Revenues	<u>29,819,418</u>	<u>19,402,171</u>	<u>49,221,589</u>	<u>34,935,853</u>	<u>(14,285,736)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	550,000	5,245,072	5,795,072	420,642	5,374,430
Other Salaries for Instruction		94,450	94,450	94,450	-
Other Salaries		-		-	-
Purchased Professional/Educational Services	1,950,681	(10,044)	1,940,637	167,998	1,772,639
Purchased Professional & Technical Services		4,650	4,650	3,000	1,650
Tuition		2,189,916	2,189,916	2,178,077	11,839
Other Purchased Services		162,643	162,643	159,798	2,845
General Supplies		2,856,919	2,856,919	2,368,051	488,868
Textbooks		242,850	242,850	239,846	3,004
Co-Curricular - Student Activities & Athletics		87,302	87,302	87,302	-
Other Objects	-	54,345	54,345	16,277	38,068
Total Instruction	<u>2,500,681</u>	<u>10,928,103</u>	<u>13,428,784</u>	<u>5,735,441</u>	<u>7,693,343</u>
Support Services					
Salaries of Teachers	2,924,897	(481,949)	2,442,948	1,401,778	1,041,170
Salaries of Supervisors of Instruction	154,264	3,252	157,516	157,515	1
Salaries of Principals/Asst Principals/Directors	158,877	(5,601)	153,276	152,930	346
Salaries of Other Professional Staff	908,232	1,117,220	2,025,452	1,937,693	87,759
Salaries of Secretarial and Clerical Asst.	276,610	(36,873)	239,737	237,045	2,692
Other Salaries	113,550	621,679	735,229	581,611	153,618
Salaries of Community Parent Involvement Spec.	96,769	(2,169)	94,600	94,600	-
Salaries of Master Teachers	445,624	(14,674)	430,950	430,949	1
Personal Services - Employee Benefits	535,494	3,033,773	3,569,267	1,207,005	2,362,262
Other Purchased Professional/Educational Services	50,000	96,206	146,206	117,764	28,442
Purchased Professional/Educational Services	20,149,603	1,359,459	21,509,062	21,234,632	274,430
Purchased Professional & Technical Services	295,669	(136,639)	159,030	41,593	117,437
Other Purchased Professional Services	15,000	7,722	22,722	-	22,722
Rentals	75,000	-	75,000	74,035	965
Travel	10,000	(5,000)	5,000	-	5,000
Other Purchased Services		407,240	407,240	357,109	50,131
Supplies and Materials	109,148	1,784,865	1,894,013	918,457	975,556
Other Objects	-	28,835	28,835	7,647	21,188
Total Support Services	<u>26,318,737</u>	<u>7,777,346</u>	<u>34,096,083</u>	<u>28,952,363</u>	<u>5,143,720</u>
Facilities Acquisition and Construction					
Instructional Equipment		631,160	631,160	156,925	474,235
Noninstructional Equipment	-	59,791	59,791	26,668	33,123
Total Facilities Acq. & Construction	<u>-</u>	<u>690,951</u>	<u>690,951</u>	<u>183,593</u>	<u>507,358</u>
Total Expenditures	<u>28,819,418</u>	<u>19,396,400</u>	<u>48,215,818</u>	<u>34,871,397</u>	<u>13,344,421</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures					
	<u>1,000,000</u>	<u>5,771</u>	<u>1,005,771</u>	<u>64,456</u>	<u>(941,315)</u>
Other Financing Sources (Uses)					
Transfer from General Fund		-		921,816	921,816
Transfer Out - Contribution to School-Based Budgets	(1,000,000)	-	(1,000,000)	(980,501)	19,499
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>	<u>(58,685)</u>	<u>941,315</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures					
And Other Financing Sources (Uses)	-	5,771	5,771	5,771	-
Fund Balances, Beginning of Year, Restated	<u>126,721</u>	<u>-</u>	<u>126,721</u>	<u>126,721</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 126,721</u>	<u>\$ 5,771</u>	<u>\$ 132,492</u>	<u>132,492</u>	<u>\$ -</u>
Reconciliation to Governmental Fund Statements (GAAP)					
Less State Aid Revenue Not Recognized on GAAP Basis				(1,471,933)	
Fund Balance (Deficit per Governmental Funds (GAAP))				<u>\$ (1,339,441)</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, 2021**

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)	\$ 202,418,619	\$ 34,935,853
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2019-2020)	16,368,356	1,131,071
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2020-2021)	(17,747,123)	(1,471,933)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2021		(8,060)
Encumbrances, June 30, 2020	<u>-</u>	<u>1,178,494</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 201,039,852</u>	<u>\$ 35,765,425</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 197,353,524	\$ 34,871,397
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, 2021		(8,060)
Encumbrances, June 30, 2020	<u>-</u>	<u>1,178,494</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 197,353,524</u>	<u>\$ 36,041,831</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 Eight Fiscal Years ***

	<u>2021</u>	<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)	0.23604%	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>\$ 38,491,824</u>	<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>\$ 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>	<u>\$ 15,334,496</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	224%	259%	280%	341%	399%	330%	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.32%	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 Eight Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 2,582,153	\$ 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>2,582,153</u>	<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>	<u>\$ -</u>
District's Covered Payroll	<u>\$ 16,486,891</u>	<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	15.66%	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 Eight Fiscal Years ***

	<u>2021</u>	<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%	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>350,095,788</u>	<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>\$ 350,095,788</u>	<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>\$ 59,138,780</u>	<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%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	24.60%	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, 2021**

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 Four Fiscal Years*

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 8,199,396	\$ 7,998,162	\$ 9,101,984	\$ 11,104,541
Interest on the Total OPEB Liability	6,774,327	8,191,095	8,754,326	7,498,781
Differences Between Expected and Actual Experience	52,790,045	(31,906,243)	(20,481,472)	
Changes of Assumptions	55,985,748	2,801,867	(23,688,902)	(31,452,939)
Gross Benefit Payments	(5,335,792)	(5,768,510)	(5,519,871)	(4,422,380)
Contribution from the Member	<u>161,728</u>	<u>170,995</u>	<u>190,776</u>	<u>162,843</u>
Net Change in Total OPEB Liability	118,575,452	(18,512,634)	(31,643,159)	(17,109,154)
Total OPEB Liability - Beginning	<u>187,917,598</u>	<u>206,430,232</u>	<u>238,073,391</u>	<u>255,182,545</u>
Total OPEB Liability - Ending	<u>\$ 306,493,050</u>	<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>\$ 306,493,050</u>	<u>\$ 187,917,598</u>	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
Total OPEB Liability - Ending	<u>\$ 306,493,050</u>	<u>\$ 187,917,598</u>	<u>\$ 206,430,232</u>	<u>\$ 238,073,391</u>
Covered Payroll	<u>\$ 76,346,904</u>	<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%	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, 2021**

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, 2021**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 7,969,296	\$ 1,652,976	\$ 9,622,272
Due from Other Funds	432,046		432,046
Receivables			
Intergovernmental	609,538		609,538
Other	112,205	-	112,205
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 9,123,085	\$ 1,652,976	\$ 10,776,061
	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 1,532,471	\$ 1,652,976	\$ 3,185,447
Payable to State Government	84,628		84,628
Accrued Salaries and Wages	4,049,398		4,049,398
Payroll Deductions and Withholdings Payable	1,353,516		1,353,516
Claims Payable	1,197,105	-	1,197,105
	<hr/>	<hr/>	<hr/>
Total Liabilities	8,217,118	1,652,976	9,870,094
	<hr/>	<hr/>	<hr/>
Fund Balances			
Restricted			
Excess Surplus - Designated for Subsequent Years' Expenditures	3,421,110		3,421,110
Capital Reserve - Designated for Subsequent Years' Expenditures	94,811		94,811
Unemployment Compensation	793,710		793,710
Committed			
Year End Encumbrances	1,397,239		1,397,239
Assigned			
Year End Encumbrances	575,408		575,408
Designated for Subsequent Years' Expenditures	4,261,912		4,261,912
FFCRA/ SEMI - Designated for Subsequent Year's Expenditures	20,292		20,292
Unassigned	(9,658,515)	-	(9,658,515)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	905,967	-	905,967
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 9,123,085	\$ 1,652,976	\$ 10,776,061
	<hr/>	<hr/>	<hr/>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Districtwide

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 82,601,629		\$ 80,886,743	\$ 1,714,886
General Fund Reserve for Encumbrance at June 30, 2020	6,584		6,584	-
	<u>82,608,213</u>		<u>80,893,327</u>	<u>1,714,886</u>
Combined General Fund Contribution	<u>82,608,213</u>	98.80%	<u>80,893,327</u>	<u>1,714,886</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	1,000,000		980,501	19,499
	<u>1,000,000</u>	1.20%	<u>980,501</u>	<u>19,499</u>
Restricted Federal Resources Total	<u>1,000,000</u>	1.20%	<u>980,501</u>	<u>19,499</u>
Totals	<u>\$ 83,608,213</u>	<u>100.00%</u>	<u>\$ 81,873,828</u>	<u>\$ 1,734,385</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Barlow School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,085,652		\$ 4,069,243	\$ 16,409
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>4,085,652</u>		<u>4,069,243</u>	<u>16,409</u>
Combined General Fund Contribution	<u>4,085,652</u>	97.03%	<u>4,069,243</u>	<u>16,409</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		124,498	502
	<u>125,000</u>	2.97%	<u>124,498</u>	<u>502</u>
Restricted Federal Resources Total	<u>125,000</u>	2.97%	<u>124,498</u>	<u>502</u>
Totals	<u>\$ 4,210,652</u>	100.00%	<u>\$ 4,193,741</u>	<u>\$ 16,911</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 7,011,272		\$ 6,843,242	\$ 168,030
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>7,011,272</u>		<u>6,843,242</u>	<u>168,030</u>
Combined General Fund Contribution	<u>7,011,272</u>	98.25%	<u>6,843,242</u>	<u>168,030</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		122,004	2,996
	<u>125,000</u>	1.75%	<u>122,004</u>	<u>2,996</u>
Restricted Federal Resources Total	<u>125,000</u>	1.75%	<u>122,004</u>	<u>2,996</u>
Totals	<u>\$ 7,136,272</u>	<u>100.00%</u>	<u>\$ 6,965,246</u>	<u>\$ 171,026</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 4,268,789		\$ 4,185,148	\$ 83,641
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>4,268,789</u>		<u>4,185,148</u>	<u>83,641</u>
 Combined General Fund Contribution	 <u>4,268,789</u>	 97.16%	 <u>4,185,148</u>	 <u>83,641</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		122,551	2,449
	<u>125,000</u>	2.84%	<u>122,551</u>	<u>2,449</u>
 Restricted Federal Resources Total	 <u>125,000</u>	 2.84%	 <u>122,551</u>	 <u>2,449</u>
 Totals	 <u>\$ 4,393,789</u>	 <u>100.00%</u>	 <u>\$ 4,307,699</u>	 <u>\$ 86,090</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Frederic W. Cook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,950,163		\$ 4,807,254	\$ 142,909
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>4,950,163</u>		<u>4,807,254</u>	<u>142,909</u>
Combined General Fund Contribution	<u>4,950,163</u>	100.00%	<u>4,807,254</u>	<u>142,909</u>
Totals	<u>\$ 4,950,163</u>	<u>100.00%</u>	<u>\$ 4,807,254</u>	<u>\$ 142,909</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Emerson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,164,164		\$ 5,075,113	\$ 89,051
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>5,164,164</u>		<u>5,075,113</u>	<u>89,051</u>
Combined General Fund Contribution	<u>5,164,164</u>	97.64%	<u>5,075,113</u>	<u>89,051</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		122,845	2,155
	<u>125,000</u>	2.36%	<u>122,845</u>	<u>2,155</u>
Restricted Federal Resources Total	<u>125,000</u>	2.36%	<u>122,845</u>	<u>2,155</u>
Totals	<u>\$ 5,289,164</u>	100.00%	<u>\$ 5,197,958</u>	<u>\$ 91,206</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Evergreen School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 5,150,834		\$ 5,044,847	\$ 105,987
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>5,150,834</u>		<u>5,044,847</u>	<u>105,987</u>
Combined General Fund Contribution	<u>5,150,834</u>	97.63%	<u>5,044,847</u>	<u>105,987</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		122,428	2,572
	<u>125,000</u>	2.37%	<u>122,428</u>	<u>2,572</u>
Restricted Federal Resources Total	<u>125,000</u>	2.37%	<u>122,428</u>	<u>2,572</u>
Totals	<u>\$ 5,275,834</u>	<u>100.00%</u>	<u>\$ 5,167,275</u>	<u>\$ 108,559</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Jefferson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,493,008		\$ 4,400,450	\$ 92,558
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>4,493,008</u>		<u>4,400,450</u>	<u>92,558</u>
Combined General Fund Contribution	<u>4,493,008</u>	97.29%	<u>4,400,450</u>	<u>92,558</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		122,425	2,575
	<u>125,000</u>	2.71%	<u>122,425</u>	<u>2,575</u>
Restricted Federal Resources Total	<u>125,000</u>	2.71%	<u>122,425</u>	<u>2,575</u>
Totals	<u>\$ 4,618,008</u>	100.00%	<u>\$ 4,522,875</u>	<u>\$ 95,133</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Charles H. Stillman School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,313,502		\$ 3,221,332	\$ 92,170
General Fund Reserve for Encumbrance at June 30, 2020	980		980	-
	<u>3,314,482</u>		<u>3,222,312</u>	<u>92,170</u>
Combined General Fund Contribution	<u>3,314,482</u>	96.37%	<u>3,222,312</u>	<u>92,170</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		121,524	3,476
	<u>125,000</u>	3.63%	<u>121,524</u>	<u>3,476</u>
Restricted Federal Resources Total	<u>125,000</u>	<u>3.63%</u>	<u>121,524</u>	<u>3,476</u>
Totals	<u>\$ 3,439,482</u>	<u>100.00%</u>	<u>\$ 3,343,836</u>	<u>\$ 95,646</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Washington School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 6,292,930		\$ 6,153,305	\$ 139,625
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>6,292,930</u>		<u>6,153,305</u>	<u>139,625</u>
Combined General Fund Contribution	<u>6,292,930</u>	98.05%	<u>6,153,305</u>	<u>139,625</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	125,000		122,227	2,773
	<u>125,000</u>	1.95%	<u>122,227</u>	<u>2,773</u>
Restricted Federal Resources Total	<u>125,000</u>	1.95%	<u>122,227</u>	<u>2,773</u>
Totals	<u>\$ 6,417,930</u>	<u>100.00%</u>	<u>\$ 6,275,532</u>	<u>\$ 142,398</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 6,324,771		\$ 6,146,048	\$ 178,723
General Fund Reserve for Encumbrance at June 30, 2020	-		-	-
	<u>6,324,771</u>		<u>6,146,048</u>	<u>178,723</u>
Combined General Fund Contribution	<u>6,324,771</u>	100.00%	<u>6,146,048</u>	<u>178,723</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Totals	<u>\$ 6,324,771</u>	<u>100.00%</u>	<u>\$ 6,146,048</u>	<u>\$ 178,723</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Maxson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 7,344,967		\$ 7,154,332	\$ 190,635
General Fund Reserve for Encumbrance at June 30, 2020	508		508	-
	<u>7,345,475</u>		<u>7,154,840</u>	<u>190,635</u>
Combined General Fund Contribution	<u>7,345,475</u>	100.00%	<u>7,154,840</u>	<u>190,635</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Totals	<u>\$ 7,345,475</u>	<u>100.00%</u>	<u>\$ 7,154,840</u>	<u>\$ 190,635</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Plainfield High School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 18,950,126		\$ 18,589,033	\$ 361,093
General Fund Reserve for Encumbrance at June 30, 2020	<u>-</u>		<u>-</u>	<u>-</u>
	<u>18,950,126</u>		<u>18,589,033</u>	<u>361,093</u>
Combined General Fund Contribution	<u>18,950,126</u>	100.00%	<u>18,589,033</u>	<u>361,093</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Grants to Local Educational Agencies	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Totals	<u>\$ 18,950,126</u>	<u>100.00%</u>	<u>\$ 18,589,033</u>	<u>\$ 361,093</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Plainfield Academy for the Arts and Advanced Science

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,251,451		\$ 5,197,395	\$ 54,056
General Fund Reserve for Encumbrance at June 30, 2020	<u>5,096</u>		<u>5,096</u>	<u>-</u>
	<u>5,256,547</u>		<u>5,202,491</u>	<u>54,056</u>
Combined General Fund Contribution	<u>5,256,547</u>	100.00%	<u>5,202,491</u>	<u>54,056</u>
Totals	<u>\$ 5,256,547</u>	<u>100.00%</u>	<u>\$ 5,202,491</u>	<u>\$ 54,056</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 1,626,883	\$ (57,756)	\$ 1,569,127	\$ 1,568,693	\$ 434
Grades 1 - 5	10,076,383	(158,286)	9,918,097	9,903,413	14,684
Grades 6 - 8	9,476,842	123,118	9,599,960	9,599,959	1
Grades 9 - 12	7,859,730	88,335	7,948,065	7,940,671	7,394
Total	<u>29,039,838</u>	<u>(4,589)</u>	<u>29,035,249</u>	<u>29,012,736</u>	<u>22,513</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	765,870	(145,206)	620,664	619,621	1,043
Purchase Professional Educational Services	76,500	(6,260)	70,240	5,828	64,412
Purchased Technical Services	10,000	-	10,000	-	10,000
Other Purchased Services	429,225	56,399	485,624	433,301	52,323
General Supplies	2,321,214	(152,524)	2,168,690	1,755,534	413,156
Textbooks	1,832,449	747,730	2,580,179	2,511,523	68,656
Other Objects	100,258	(16,893)	83,365	405	82,960
Total	<u>5,535,516</u>	<u>483,246</u>	<u>6,018,762</u>	<u>5,326,212</u>	<u>692,550</u>
Total Regular Programs - Instruction	<u>34,575,354</u>	<u>478,657</u>	<u>35,054,011</u>	<u>34,338,948</u>	<u>715,063</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	1,224,759	(101,574)	1,123,185	1,123,185	-
Other Salaries for Instruction	546,254	194,059	740,313	740,312	1
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,000	(3,000)	4,000	-	4,000
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	<u>1,779,013</u>	<u>89,485</u>	<u>1,868,498</u>	<u>1,863,497</u>	<u>5,001</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, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Behavioral Disabilities					
Salaries of Teachers	\$ 486,520	\$ (124,362)	\$ 362,158	\$ 362,158	-
Other Salaries for Instruction	320,382	(23,862)	296,520	296,517	\$ 3
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	27,576	(6,000)	21,576	-	21,576
Textbooks	-	-	-	-	-
Total	<u>834,478</u>	<u>(154,224)</u>	<u>680,254</u>	<u>658,675</u>	<u>21,579</u>
Multiple Disabilities					
Salary of Teachers	991,457	(16,729)	974,728	974,727	1
Other Salary for Instructors	501,797	(107,154)	394,643	394,632	11
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>1,493,254</u>	<u>(123,883)</u>	<u>1,369,371</u>	<u>1,369,359</u>	<u>12</u>
Resource Room					
Salaries of Teachers	4,379,000	(192,025)	4,186,975	4,186,861	114
Other Salaries for Instruction	605,992	(130,033)	475,959	475,814	145
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,000	(320)	6,680	-	6,680
Textbooks	21,000	-	21,000	1,218	19,782
Other Objects	-	-	-	-	-
Total	<u>5,012,992</u>	<u>(322,378)</u>	<u>4,690,614</u>	<u>4,663,893</u>	<u>26,721</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism					
Salaries of Teachers	-	48,181	48,181	48,181	-
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>48,181</u>	<u>48,181</u>	<u>48,181</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	27,731	329	28,060	28,060	-
Total	<u>27,731</u>	<u>329</u>	<u>28,060</u>	<u>28,060</u>	<u>-</u>
Total Special Education - Instruction	<u>9,147,468</u>	<u>(462,490)</u>	<u>8,684,978</u>	<u>8,631,665</u>	<u>53,313</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	1,712,889	(1,712,889)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>1,712,889</u>	<u>(1,712,889)</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Bilingual Education					
Salaries of Teachers	\$ 9,479,931	\$ 64,736	\$ 9,544,667	\$ 9,471,810	\$ 72,857
Other Salary for Instructors	596,814	(47,428)	549,386	549,329	57
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,200	(828)	372	-	372
General Supplies	52,390	(31,779)	20,611	-	20,611
Textbooks	30,000	(30,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>10,160,335</u>	<u>(45,299)</u>	<u>10,115,036</u>	<u>10,021,139</u>	<u>93,897</u>
School Sponsored Cocurricular Activities					
Salaries	7,000	(5,000)	2,000	1,036	964
Purchased Services	11,000	-	11,000	11,000	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>18,000</u>	<u>(5,000)</u>	<u>13,000</u>	<u>12,036</u>	<u>964</u>
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	5,000	(5,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>55,619,046</u>	<u>(1,752,021)</u>	<u>53,867,025</u>	<u>53,003,788</u>	<u>863,237</u>
Attendance and Social Work					
Salaries	825,280	142,669	967,949	955,269	12,680
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	1,500	(212)	1,288	-	1,288
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,000	(168)	1,832	-	1,832
Other Objects	-	-	-	-	-
Total	<u>828,780</u>	<u>142,289</u>	<u>971,069</u>	<u>955,269</u>	<u>15,800</u>
Health Services					
Salaries	1,209,117	(59,132)	1,149,985	1,149,147	838
Salaries of Social Service Coordinators	1,259,063	(192,409)	1,066,654	1,064,085	2,569
Purchased Professional and Technical Services	2,850	(121)	2,729	1,806	923
Other Purchased Services	-	-	-	-	-
Supplies and Materials	1,000	(321)	679	-	679
Other Objects	-	-	-	-	-
Total	<u>2,472,030</u>	<u>(251,983)</u>	<u>2,220,047</u>	<u>2,215,038</u>	<u>5,009</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 1,211,479	\$ 29,511	\$ 1,240,990	\$ 1,224,227	\$ 16,763
Salaries of Secretarial and Clerical	127,717	(31,684)	96,033	90,557	5,476
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,000	(1,687)	313	-	313
Supplies and Materials	5,000	(1,464)	3,536	-	3,536
Other Objects	-	-	-	-	-
Total	<u>1,346,196</u>	<u>(5,324)</u>	<u>1,340,872</u>	<u>1,314,784</u>	<u>26,088</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	180,355	113,022	293,377	293,376	1
Salaries of Secretarial & Clerical Assist.	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	73,195	(991)	72,204	8,918	63,286
Other Purch. Prof & Tech. Services	6,500	(1,082)	5,418	-	5,418
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,800	-	2,800	-	2,800
Other Objects	-	-	-	-	-
Total	<u>262,850</u>	<u>110,949</u>	<u>373,799</u>	<u>302,294</u>	<u>71,505</u>
Educational Media/School Library					
Salaries	508,870	5,484	514,354	475,527	38,827
Salaries of Technology Coordinators	100,105	(730)	99,375	99,374	1
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	6,800	(919)	5,881	-	5,881
Other Purchased Services	6,500	(3,337)	3,163	750	2,413
Supplies and Materials	28,000	(12,199)	15,801	2,307	13,494
Other Objects	1,000	(187)	813	-	813
Total	<u>651,275</u>	<u>(11,888)</u>	<u>639,387</u>	<u>577,958</u>	<u>61,429</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	3,000	(191)	2,809	-	2,809
Other Purchased Professional and Technical Services	8,000	-	8,000	4,919	3,081
Other Purchased Services	59,000	(21,727)	37,273	22,820	14,453
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>70,000</u>	<u>(21,918)</u>	<u>48,082</u>	<u>27,739</u>	<u>20,343</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,746,777	(71,803)	3,674,974	3,646,630	28,344
Salaries of Sec't and Clerical Assistants	1,090,060	(185,079)	904,981	858,152	46,829
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	12,334	-	12,334	3,499	8,835
Other Purchased Services	90,111	(27,754)	62,357	36,126	26,231
Supplies and Materials	73,296	9,894	83,190	68,072	15,118
Other Objects	16,500	-	16,500	12,452	4,048
Total	<u>5,029,078</u>	<u>(274,742)</u>	<u>4,754,336</u>	<u>4,624,931</u>	<u>129,405</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	\$ 122,050	\$ (40,000)	\$ 82,050	-	\$ 82,050
Total	122,050	(40,000)	82,050	-	82,050
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	817,868	(14,000)	803,868	\$ 651,636	152,232
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	20,390,687	(2,219,352)	18,171,335	17,993,701	177,634
Total	21,208,555	(2,233,352)	18,975,203	18,645,337	329,866
Total Undistributed Expenditures	31,990,814	(2,585,969)	29,404,845	28,663,350	741,495
Total School Based Budget Current Expense	87,609,860	(4,337,990)	83,271,870	81,667,138	1,604,732
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	42,789	53,995	96,784	62,729	34,055
Equipment Grades 6-8	32,500	32,426	64,926	-	64,926
Equipment Grades 9-12	26,000	7,788	33,788	27,788	6,000
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	27,175	-	27,175	2,503	24,672
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	128,464	94,209	222,673	93,020	129,653
SPECIAL SCHOOLS					
Summer School - Instruction	96,000	(63,220)	32,780	32,780	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	96,000	(63,220)	32,780	32,780	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	55,330	-	55,330	55,330	-
Other Salaries of Instruction	25,560	-	25,560	25,560	-
Total Other Alternative Ed Program - Instruction	80,890	-	80,890	80,890	-
TOTAL SCHOOL BASED EXPENDITURES	\$ 87,915,214	\$ (4,307,001)	\$ 83,608,213	\$ 81,873,828	\$ 1,734,385

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 89,790	\$ (17,016)	\$ 72,774	\$ 72,773	\$ 1
Grades 1 - 5	943,904	(111,596)	832,308	832,308	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,033,694</u>	<u>(128,612)</u>	<u>905,082</u>	<u>905,081</u>	<u>1</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	32,674	(32,000)	674	298	376
Purchase Professional Educational Services	1,500	-	1,500	1,500	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	128,937	(2,499)	126,438	122,523	3,915
Textbooks	154,510	61,699	216,209	216,209	-
Other Objects	-	-	-	-	-
Total	<u>317,621</u>	<u>27,200</u>	<u>344,821</u>	<u>340,530</u>	<u>4,291</u>
Total Regular Programs - Instruction	<u>1,351,315</u>	<u>(101,412)</u>	<u>1,249,903</u>	<u>1,245,611</u>	<u>4,292</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	61,769	2,951	64,720	64,720	-
Other Salaries for Instruction	27,731	33,714	61,445	61,445	-
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>89,500</u>	<u>36,665</u>	<u>126,165</u>	<u>126,165</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, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 145,548	\$ 68,442	\$ 213,990	\$ 213,990	
Other Salaries for Instruction	33,057	17,448	50,505	50,504	\$ 1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	178,605	85,890	264,495	264,494	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	268,105	122,555	390,660	390,659	1
Basic Skills/Remedial - Instructions					
Salaries of Teachers	182,450	(182,450)	-		
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	182,450	(182,450)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Bilingual Education					
Salaries of Teachers	\$ 826,541	\$ 123,740	\$ 950,281	\$ 950,281	-
Other Salaries for Instruction	32,674	236	32,910	32,910	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>859,215</u>	<u>123,976</u>	<u>983,191</u>	<u>983,191</u>	<u>-</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
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>2,661,085</u>	<u>(37,331)</u>	<u>2,623,754</u>	<u>2,619,461</u>	<u>\$ 4,293</u>
Attendance and Social Work					
Salaries	55,788		55,788	55,744	44
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>55,788</u>	<u>-</u>	<u>55,788</u>	<u>55,744</u>	<u>44</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Health Services					
Salaries	\$ 63,610	\$ (10,000)	\$ 53,610	\$ 53,268	\$ 342
Salaries of Social Service Coordinators	98,365	(1,039)	97,326	96,950	376
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>161,975</u>	<u>(11,039)</u>	<u>150,936</u>	<u>150,218</u>	<u>718</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	32,930	230	33,160	33,160	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>32,930</u>	<u>230</u>	<u>33,160</u>	<u>33,160</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	25,000	(191)	24,809	22,152	2,657
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>25,000</u>	<u>(191)</u>	<u>24,809</u>	<u>22,152</u>	<u>2,657</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 170,816		\$ 170,816	\$ 170,492	\$ 324
Salaries of Sec't and Clerical Assistants	58,653	\$ 5,000	63,653	58,870	4,783
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	3,334		3,334	3,334	-
Other Purchased Services					-
Supplies and Materials	5,000		5,000	4,983	17
Other Objects	5,000	-	5,000	4,964	36
Total	<u>242,803</u>	<u>5,000</u>	<u>247,803</u>	<u>242,643</u>	<u>5,160</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		-			-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	5,000	(5,000)	-	-	-
Total	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	71,036	(11,000)	60,036	56,276	3,760
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,146,988	(144,816)	1,002,172	1,002,124	48
Total	<u>1,218,024</u>	<u>(155,816)</u>	<u>1,062,208</u>	<u>1,058,400</u>	<u>3,808</u>
Total Undistributed Expenditures	<u>1,741,520</u>	<u>(166,816)</u>	<u>1,574,704</u>	<u>1,562,317</u>	<u>12,387</u>
Total School Based Budget Current Expense	<u>4,402,605</u>	<u>(204,147)</u>	<u>4,198,458</u>	<u>4,181,778</u>	<u>16,680</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 3,289	\$ 8,905	\$ 12,194	\$ 11,963	\$ 231
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	<u>3,289</u>	<u>8,905</u>	<u>12,194</u>	<u>11,963</u>	<u>231</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>\$ 4,405,894</u>	<u>\$ (195,242)</u>	<u>\$ 4,210,652</u>	<u>\$ 4,193,741</u>	<u>\$ 16,911</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 212,966	\$ (17,609)	\$ 195,357	\$ 194,926	\$ 431
Grades 1 - 5	1,491,710	90,246	1,581,956	1,581,956	-
Grades 6 - 8	1,037,351	(18,839)	1,018,512	1,018,512	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,742,027</u>	<u>53,798</u>	<u>2,795,825</u>	<u>2,795,394</u>	<u>431</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	15,000	35,000	33,311	1,689
General Supplies	158,188	(25,000)	133,188	101,682	31,506
Textbooks	164,510	88,586	253,096	243,236	9,860
Other Objects	14,000	(3,039)	10,961	-	10,961
Total	<u>356,698</u>	<u>75,547</u>	<u>432,245</u>	<u>378,229</u>	<u>54,016</u>
Total Regular Programs - Instruction	<u>3,098,725</u>	<u>129,345</u>	<u>3,228,070</u>	<u>3,173,623</u>	<u>54,447</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	27,731	27,067	54,798	54,798	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>27,731</u>	<u>27,067</u>	<u>54,798</u>	<u>54,798</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, 2021

	<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	\$ 415,769	\$ 15,784	\$ 431,553	\$ 431,552	\$ 1
Other Salaries for Instruction	133,862	(31,842)	102,020	102,020	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	549,631	(16,058)	533,573	533,572	1
Resource Room					
Salaries of Teachers	203,534	41,261	244,795	244,795	-
Other Salaries for Instruction	27,731	(16,432)	11,299	11,299	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	231,265	24,829	256,094	256,094	-
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	808,627	35,838	844,465	844,464	1
Basic Skills/Remedial - Instructions					
Salaries of Teachers	176,033	(176,033)	-	-	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	176,033	(176,033)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 552,579	\$ 53,777	\$ 606,356	\$ 606,355	\$ 1
Other Salaries for Instruction	121,117	(385)	120,732	120,731	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>673,696</u>	<u>53,392</u>	<u>727,088</u>	<u>727,086</u>	<u>2</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>4,757,081</u>	<u>42,542</u>	<u>4,799,623</u>	<u>4,745,173</u>	<u>54,450</u>
Attendance and Social Work					
Salaries	44,469	15,028	59,497	59,497	-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>44,469</u>	<u>15,028</u>	<u>59,497</u>	<u>59,497</u>	<u>-</u>
Health Services					
Salaries	94,530	(930)	93,600	93,600	-
Salaries of Social Service Coordinators	120,267	(24,267)	96,000	96,000	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>214,797</u>	<u>(25,197)</u>	<u>189,600</u>	<u>189,600</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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>					
Guidance					
Salaries of Other Professional Staff	\$ 67,582	\$ 1,498	\$ 69,080	\$ 69,079	\$ 1
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>67,582</u>	<u>1,498</u>	<u>69,080</u>	<u>69,079</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	48,195	(54)	48,141	784	47,357
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>48,195</u>	<u>(54)</u>	<u>48,141</u>	<u>784</u>	<u>47,357</u>
Educational Media/School Library					
Salaries	98,518	(6,977)	91,541	67,900	23,641
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	5,000	(3,337)	1,663		1,663
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>103,518</u>	<u>(10,314)</u>	<u>93,204</u>	<u>67,900</u>	<u>25,304</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	394,463	(98,671)	295,792	294,283	1,509
Salaries of Sec't and Clerical Assistants	66,714	(29,329)	37,385	37,385	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	2,915	(1,980)	935		935
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>464,092</u>	<u>(129,980)</u>	<u>334,112</u>	<u>331,668</u>	<u>2,444</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 6,000	-	\$ 6,000	-	\$ 6,000
Total	6,000	-	6,000	-	6,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,433	\$ 5,000	67,433	\$ 66,757	676
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,623,744	(176,837)	1,446,907	1,432,285	14,622
Total	1,686,177	(171,837)	1,514,340	1,499,042	15,298
Total Undistributed Expenditures					
	2,634,830	(320,856)	2,313,974	2,217,570	96,404
Total School Based Budget Current Expense					
	7,391,911	(278,314)	7,113,597	6,962,743	150,854
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	22,675		22,675	2,503	20,172
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	22,675	-	22,675	2,503	20,172
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	\$ 7,414,586	\$ (278,314)	\$ 7,136,272	\$ 6,965,246	\$ 171,026

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 248,513	\$ (2,357)	\$ 246,156	\$ 246,155	\$ 1
Grades 1 - 5	1,063,172	(11,431)	1,051,741	1,051,741	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,311,685</u>	<u>(13,788)</u>	<u>1,297,897</u>	<u>1,297,896</u>	<u>1</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	10,000	(10,000)	-	-	-
Purchase Professional Educational Services			-	-	-
Purchased Technical Services			-	-	-
Other Purchased Services	19,500	10,000	29,500	25,879	3,621
General Supplies	147,500	(19,000)	128,500	98,274	30,226
Textbooks	141,830	69,268	211,098	204,018	7,080
Other Objects	4,000	-	4,000	-	4,000
Total	<u>322,830</u>	<u>50,268</u>	<u>373,098</u>	<u>328,171</u>	<u>44,927</u>
Total Regular Programs - Instruction	<u>1,634,515</u>	<u>36,480</u>	<u>1,670,995</u>	<u>1,626,067</u>	<u>44,928</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	28,115	(28,115)	-	-	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>28,115</u>	<u>(28,115)</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, 2021

	<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	\$ 199,393	\$ 5,897	\$ 205,290	\$ 205,290	-
Other Salaries for Instruction	147,578	(24,613)	122,965	122,965	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	346,971	(18,716)	328,255	328,255	-
Resource Room					
Salaries of Teachers	270,226	(26,443)	243,783	243,783	-
Other Salaries for Instruction	32,930	230	33,160	33,160	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	303,156	(26,213)	276,943	276,943	-
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	27,731	329	28,060	28,060	-
Total	27,731	329	28,060	28,060	-
Total Special Education - Instruction	705,973	(72,715)	633,258	633,258	-
Basic Skills/Remedial - Instructions					
Salaries of Teachers	225,517	(225,517)	-	-	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	225,517	(225,517)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 583,613	\$ (163,243)	\$ 420,370	\$ 420,370	-
Other Salaries for Instruction	33,057	228	33,285	33,285	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services			-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>616,670</u>	<u>(163,015)</u>	<u>453,655</u>	<u>453,655</u>	<u>-</u>
School Sponsored Cocurricular Activities					
Salaries	7,000	(5,000)	2,000	1,036	\$ 964
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>7,000</u>	<u>(5,000)</u>	<u>2,000</u>	<u>1,036</u>	<u>964</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>3,189,675</u>	<u>(429,767)</u>	<u>2,759,908</u>	<u>2,714,016</u>	<u>45,892</u>
Attendance and Social Work					
Salaries	58,653	1,231	59,884	59,883	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>58,653</u>	<u>1,231</u>	<u>59,884</u>	<u>59,883</u>	<u>1</u>
Health Services					
Salaries	87,817	2,580	90,397	90,350	47
Salaries of Social Service Coordinators	96,831	(1,000)	95,831	95,350	481
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>184,648</u>	<u>1,580</u>	<u>186,228</u>	<u>185,700</u>	<u>528</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 32,930	\$ 380	\$ 33,310	\$ 25,020	\$ 8,290
Salaries of Technology Coordinators					
Purchased Professional and Technical Services			-		-
Other Purchased Services			-		-
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	32,930	380	33,310	25,020	8,290
Instructional Staff Training Services					
Purchased Professional Educational Services	3,000	(191)	2,809		2,809
Other Purchased Professional and Technical Services					
Other Purchased Services	4,000	(2,720)	1,280		1,280
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	7,000	(2,911)	4,089	-	4,089
Support Service - School Administration					
Salaries of Principals/Assistant Principals	171,838		171,838	171,492	346
Salaries of Sec't and Clerical Assistants	70,063		70,063	69,526	537
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	1,000	(680)	320		320
Supplies and Materials	3,000		3,000	1,231	1,769
Other Objects	-	-	-	-	-
Total	245,901	(680)	245,221	242,249	2,972

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 6,000	-	\$ 6,000	-	\$ 6,000
Total	6,000	-	6,000	-	6,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	80,712	\$ (30,000)	50,712	\$ 45,099	5,613
Unemployment Compensation					
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,111,617	(123,070)	988,547	978,842	9,705
Total	1,192,329	(153,070)	1,039,259	1,023,941	15,318
Total Undistributed Expenditures					
	1,727,461	(153,470)	1,573,991	1,536,793	37,198
Total School Based Budget Current Expense					
	4,917,136	(583,237)	4,333,899	4,250,809	83,090
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	3,000	-	3,000	-	3,000
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	3,000	-	3,000	-	3,000
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	42,330	-	42,330	42,330	-
Other Salaries of Instruction	14,560	-	14,560	14,560	-
Total Other Alternative Ed Program - Instruction	56,890	-	56,890	56,890	-
Total Clinton School	\$ 4,977,026	\$ (583,237)	\$ 4,393,789	\$ 4,307,699	\$ 86,090

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 292,756	\$ 11,756	\$ 304,512	\$ 304,511	\$ 1
Grades 1 - 5	1,337,537	80,497	1,418,034	1,403,713	14,321
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,630,293</u>	<u>92,253</u>	<u>1,722,546</u>	<u>1,708,224</u>	<u>14,322</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	32,674	(22,497)	10,177	10,177	-
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	4,000	-	4,000	-	4,000
General Supplies	138,500	(7,000)	131,500	106,793	24,707
Textbooks	155,015	68,695	223,710	219,186	4,524
Other Objects	6,500	-	6,500	-	6,500
Total	<u>336,689</u>	<u>39,198</u>	<u>375,887</u>	<u>336,156</u>	<u>39,731</u>
Total Regular Programs - Instruction	<u>1,966,982</u>	<u>131,451</u>	<u>2,098,433</u>	<u>2,044,380</u>	<u>54,053</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, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 27,873	\$ 27,873	\$ 27,872	\$ 1
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	27,873	27,873	27,872	1
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 220,507	(40,342)	180,165	180,165	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	220,507	(40,342)	180,165	180,165	-
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction	\$ 257,371	(96,451)	160,920	160,920	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	406,295	(100,333)	305,962	305,961	1
Autism					
Salaries of Teachers					
Other Salaries for Instruction		48,181	48,181	48,181	-
Total	-	48,181	48,181	48,181	-
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	626,802	(64,621)	562,181	562,179	2
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies	131,872	(131,872)	-	-	-
Textbooks					
Other Objects					
Total	131,872	(131,872)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Bilingual Education					
Salaries of Teachers	\$ 443,586	\$ (41,555)	\$ 402,031	\$ 402,031	-
Other Salaries for Instruction	33,057	228	33,285	33,285	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	9,890	(8,630)	1,260		\$ 1,260
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>486,533</u>	<u>(49,957)</u>	<u>436,576</u>	<u>435,316</u>	<u>1,260</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	11,000		11,000	11,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>11,000</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>3,223,189</u>	<u>(114,999)</u>	<u>3,108,190</u>	<u>3,052,875</u>	<u>55,315</u>
Attendance and Social Work					
Salaries	53,671	939	54,610	54,610	-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>53,671</u>	<u>939</u>	<u>54,610</u>	<u>54,610</u>	<u>-</u>
Health Services					
Salaries	74,090	4,864	78,954	78,954	-
Salaries of Social Service Coordinators	58,497	905	59,402	59,395	7
Purchased Professional and Technical Services	350		350		350
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>132,937</u>	<u>5,769</u>	<u>138,706</u>	<u>138,349</u>	<u>357</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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					
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	\$ (187)	\$ 313		\$ 313
Supplies and Materials	500		500		500
Other Objects	-	-	-	-	-
Total	<u>1,000</u>	<u>(187)</u>	<u>813</u>	<u>-</u>	<u>813</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		2,800
Other Objects	-	-	-	-	-
Total	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>2,800</u>
Educational Media/School Library					
Salaries	27,731	479	28,210	\$ 24,966	3,244
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000		5,000
Other Objects	-	-	-	-	-
Total	<u>32,731</u>	<u>479</u>	<u>33,210</u>	<u>24,966</u>	<u>8,244</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,500		3,500	504	2,996
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>504</u>	<u>2,996</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	171,838	4,419	176,257	171,492	4,765
Salaries of Sec't and Clerical Assistants	57,526	3,691	61,217	58,230	2,987
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,000		2,000		2,000
Other Purchased Services	18,000	(110)	17,890	11,456	6,434
Supplies and Materials	5,000		5,000	2,036	2,964
Other Objects	-	-	-	-	-
Total	<u>254,364</u>	<u>8,000</u>	<u>262,364</u>	<u>243,214</u>	<u>19,150</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 7,000	-	\$ 7,000	-	\$ 7,000
Total	7,000	-	7,000	-	7,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	104,402	\$ (30,000)	74,402	\$ 39,803	34,599
Unemployment Compensation					-
Workmen's Compensation					-
Health Benefits	1,419,224	(154,656)	1,264,568	1,252,933	11,635
Total	1,523,626	(184,656)	1,338,970	1,292,736	46,234
Total Undistributed Expenditures	2,011,629	(169,656)	1,841,973	1,754,379	87,594
Total School Based Budget Current Expense	5,234,818	(284,655)	4,950,163	4,807,254	142,909
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers					
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Frederic W. Cook School	\$ 5,234,818	\$ (284,655)	\$ 4,950,163	\$ 4,807,254	\$ 142,909

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 351,749	\$ (103,579)	\$ 248,170	\$ 248,170	-
Grades 1 - 5	1,506,282	45,949	1,552,231	1,551,868	\$ 363
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,858,031</u>	<u>(57,630)</u>	<u>1,800,401</u>	<u>1,800,038</u>	<u>363</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction			-		-
Purchase Professional Educational Services			-		-
Purchased Technical Services					
Other Purchased Services	25,925	(4,000)	21,925	16,047	5,878
General Supplies	142,500	(7,000)	135,500	119,211	16,289
Textbooks	135,000	77,380	212,380	212,380	-
Other Objects	10,000	-	10,000	-	10,000
Total	<u>313,425</u>	<u>66,380</u>	<u>379,805</u>	<u>347,638</u>	<u>32,167</u>
Total Regular Programs - Instruction	<u>2,171,456</u>	<u>8,750</u>	<u>2,180,206</u>	<u>2,147,676</u>	<u>32,530</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	250,113	(61,413)	188,700	188,700	-
Other Salaries for Instruction	121,220	64,363	185,583	185,583	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>371,333</u>	<u>2,950</u>	<u>374,283</u>	<u>374,283</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, 2021

	<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	\$ 433,739	\$ (7,679)	\$ 426,060	\$ 426,060	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	433,739	(7,679)	426,060	426,060	-
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	805,072	(4,729)	800,343	800,343	-
Basic Skills/Remedial - Instructions					
Salaries of Teachers	141,738	(141,738)	-	-	-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	141,738	(141,738)	-	-	-

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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					
Bilingual Education					
Salaries of Teachers	\$ 581,939	\$ (42,326)	\$ 539,613	\$ 539,613	-
Other Salaries for Instruction		29,634	29,634	29,633	\$ 1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>581,939</u>	<u>(12,692)</u>	<u>569,247</u>	<u>569,246</u>	<u>1</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,700,205</u>	<u>(150,409)</u>	<u>3,549,796</u>	<u>3,517,265</u>	<u>32,531</u>
Attendance and Social Work					
Salaries	55,941	(130)	55,811	55,260	551
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>55,941</u>	<u>(130)</u>	<u>55,811</u>	<u>55,260</u>	<u>551</u>
Health Services					
Salaries	96,064	196	96,260	96,260	-
Salaries of Social Service Coordinators	96,064	(1,066)	94,998	94,600	398
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>192,128</u>	<u>(870)</u>	<u>191,258</u>	<u>190,860</u>	<u>398</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 2,500		\$ 2,500		\$ 2,500
Other Objects	-	-	-	-	-
Total	2,500	-	2,500	-	2,500
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,500	\$ (1,700)	800		800
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	2,500	(1,700)	800	-	800
Support Service - School Administration					
Salaries of Principals/Assistant Principals	171,327	4,421	175,748	\$ 170,992	4,756
Salaries of Sec't and Clerical Assistants	57,168	704	57,872	57,872	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	20,000	(124)	19,876	9,786	10,090
Supplies and Materials	5,000		5,000	2,620	2,380
Other Objects	-	-	-	-	-
Total	253,495	5,001	258,496	241,270	17,226

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	-	\$ 15,000
Total	15,000	-	15,000	-	15,000
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	62,645	\$ 4,000	66,645	\$ 64,344	2,301
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	1,278,534	(139,676)	1,138,858	1,128,959	9,899
Total	1,341,179	(135,676)	1,205,503	1,193,303	12,200
Total Undistributed Expenditures					
	1,862,743	(133,375)	1,729,368	1,680,693	48,675
Total School Based Budget Current Expense					
	5,562,948	(283,784)	5,279,164	5,197,958	81,206
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	10,000	-	10,000	-	10,000
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	10,000	-	10,000	-	10,000
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 Emerson School	\$ 5,572,948	\$ (283,784)	\$ 5,289,164	\$ 5,197,958	\$ 91,206

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 83,263	\$ 6,992	\$ 90,255	\$ 90,255	-
Grades 1 - 5	1,097,177	(163,241)	933,936	933,936	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,180,440</u>	<u>(156,249)</u>	<u>1,024,191</u>	<u>1,024,191</u>	<u>-</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	-	-	-	-	-
Purchase Professional Educational Services	5,000	-	5,000	5,000	\$ 5,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	27,300	15,000	42,300	39,005	3,295
General Supplies	167,500	(25,000)	142,500	109,902	32,598
Textbooks	170,000	85,193	255,193	237,276	17,917
Other Objects	10,000	-	10,000	-	10,000
Total	<u>379,800</u>	<u>75,193</u>	<u>454,993</u>	<u>386,183</u>	<u>68,810</u>
Total Regular Programs - Instruction	<u>1,560,240</u>	<u>(81,056)</u>	<u>1,479,184</u>	<u>1,410,374</u>	<u>68,810</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Evergreen School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 32,283	\$ (4,400)	\$ 27,883	\$ 27,872	\$ 11
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	32,283	(4,400)	27,883	27,872	11
Resource Room					
Salaries of Teachers	255,307	(99,948)	155,359	155,359	-
Other Salaries for Instruction	98,175	(37,752)	60,423	60,422	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,200	(320)	880		880
Textbooks					
Other Objects	-	-	-	-	-
Total	354,682	(138,020)	216,662	215,781	881
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	386,965	(142,420)	244,545	243,653	892
Basic Skills/Remedial - Instructions					
Salaries of Teachers	193,815	(193,815)	-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	193,815	(193,815)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,393,523	\$ 106,296	\$ 1,499,819	\$ 1,499,819	-
Other Salaries for Instruction	93,232	(65,172)	28,060	28,060	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,200	(828)	372		\$ 372
General Supplies	5,000	(1,338)	3,662		3,662
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,492,955</u>	<u>38,958</u>	<u>1,531,913</u>	<u>1,527,879</u>	<u>4,034</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>3,633,975</u>	<u>(378,333)</u>	<u>3,255,642</u>	<u>3,181,906</u>	<u>73,736</u>
Attendance and Social Work					
Salaries	55,276	(16)	55,260	54,760	500
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>55,276</u>	<u>(16)</u>	<u>55,260</u>	<u>54,760</u>	<u>500</u>
Health Services					
Salaries	63,610	3,191	66,801	66,801	-
Salaries of Social Service Coordinators	141,264	(3,511)	137,753	137,475	278
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>204,874</u>	<u>(320)</u>	<u>204,554</u>	<u>204,276</u>	<u>278</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff			-		-
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	\$ 5,000		\$ 5,000		\$ 5,000
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Educational Media/School Library					
Salaries	32,674	\$ (4,614)	28,060	\$ 26,118	1,942
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000	(550)	1,450		1,450
Other Purchased Services			-		-
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	<u>34,674</u>	<u>(5,164)</u>	<u>29,510</u>	<u>26,118</u>	<u>3,392</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	302,558	32,295	334,853	334,852	1
Salaries of Sec't and Clerical Assistants	57,321	780	58,101	58,100	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(124)	1,876	120	1,756
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	<u>361,879</u>	<u>32,951</u>	<u>394,830</u>	<u>393,072</u>	<u>1,758</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	-	\$ 8,550	-	\$ 8,550
Total	8,550	-	8,550	-	8,550
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,632	\$ 19,000	61,632	\$ 58,132	3,500
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	1,415,654	(154,798)	1,260,856	1,249,011	11,845
Total	1,458,286	(135,798)	1,322,488	1,307,143	15,345
Total Undistributed Expenditures	2,128,539	(108,347)	2,020,192	1,985,369	34,823
Total School Based Budget Current Expense	5,762,514	(486,680)	5,275,834	5,167,275	108,559
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5			-		
Equipment Grades 6 -8					
Equipment Grades 9 -12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction			-		
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers			-		
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Evergreen School	\$ 5,762,514	\$ (486,680)	\$ 5,275,834	\$ 5,167,275	\$ 108,559

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 103,509	\$ (21,564)	\$ 81,945	\$ 81,945	-
Grades 1 - 5	723,840	(22,314)	701,526	701,526	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>827,349</u>	<u>(43,878)</u>	<u>783,471</u>	<u>783,471</u>	<u>-</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	30,000	(30,000)	-	-	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	20,000	18,000	38,000	31,526	\$ 6,474
General Supplies	158,436	(28,000)	130,436	121,436	9,000
Textbooks	139,000	78,041	217,041	216,905	136
Other Objects	8,000	-	8,000	-	8,000
Total	<u>355,436</u>	<u>38,041</u>	<u>393,477</u>	<u>369,867</u>	<u>23,610</u>
Total Regular Programs - Instruction	<u>1,182,785</u>	<u>(5,837)</u>	<u>1,176,948</u>	<u>1,153,338</u>	<u>23,610</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	204,878	41,137	246,015	246,015	-
Other Salaries for Instruction	93,743	67,057	160,800	160,800	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>298,621</u>	<u>108,194</u>	<u>406,815</u>	<u>406,815</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, 2021

	<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	\$ 335,267	\$ (120,425)	\$ 214,842	\$ 214,842	-
Other Salaries for Instruction			-		-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	335,267	(120,425)	214,842	214,842	-
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	633,888	(12,231)	621,657	621,657	-
Basic Skills/Remedial - Instructions					
Salaries of Teachers	233,968	(233,968)	-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	233,968	(233,968)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,112,219	\$ (1,194)	\$ 1,111,025	\$ 1,110,403	\$ 622
Other Salaries for Instruction	65,654	(691)	64,963	64,963	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,177,873</u>	<u>(1,885)</u>	<u>1,175,988</u>	<u>1,175,366</u>	<u>622</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>3,228,514</u>	<u>(253,921)</u>	<u>2,974,593</u>	<u>2,950,361</u>	<u>24,232</u>
Attendance and Social Work					
Salaries	64,817	65,212	130,029	130,028	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	1,500	(212)	1,288		1,288
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>66,317</u>	<u>65,000</u>	<u>131,317</u>	<u>130,028</u>	<u>1,289</u>
Health Services					
Salaries	96,575	(36,580)	59,995	59,995	-
Salaries of Social Service Coordinators	92,316	4,534	96,850	96,850	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(321)	679		679
Other Objects	-	-	-	-	-
Total	<u>189,891</u>	<u>(32,367)</u>	<u>157,524</u>	<u>156,845</u>	<u>679</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 27,731	\$ 10,554	\$ 38,285	\$ 36,575	\$ 1,710
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	1,000	(187)	813	-	813
Total	28,731	10,367	39,098	36,575	2,523
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	8,000		8,000	4,919	3,081
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	8,000	-	8,000	4,919	3,081
Support Service - School Administration					
Salaries of Principals/Assistant Principals	135,755	5,000	140,755	136,132	4,623
Salaries of Sec't and Clerical Assistants	66,867	(20,000)	46,867	11,317	35,550
Salaries of Other Professional Staff					-
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-		-
Supplies and Materials	4,000		4,000	2,619	1,381
Other Objects	4,000	-	4,000	3,676	324
Total	210,622	(15,000)	195,622	153,744	41,878

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 5,000	-	\$ 5,000	-	\$ 5,000
Total	5,000	-	5,000	-	5,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,453	\$ 4,000	66,453	\$ 63,398	3,055
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,163,216	(126,815)	1,036,401	1,024,728	11,673
Total	1,225,669	(122,815)	1,102,854	1,088,126	14,728
Total Undistributed Expenditures	1,734,230	(94,815)	1,639,415	1,570,237	69,178
Total School Based Budget Current Expense	4,962,744	(348,736)	4,614,008	4,520,598	93,410
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	4,000		4,000	2,277	1,723
Equipment Grades 6 -8					
Equipment Grades 9 12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration			-		-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	4,000	-	4,000	2,277	1,723
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	\$ 4,966,744	\$ (348,736)	\$ 4,618,008	\$ 4,522,875	\$ 95,133

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 128,124	\$ (1,214)	\$ 126,910	\$ 126,910	-
Grades 1 - 5	670,869	45,805	716,674	716,674	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>798,993</u>	<u>44,591</u>	<u>843,584</u>	<u>843,584</u>	<u>-</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	60,405	(20,280)	40,125	40,125	-
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	20,000	10,000	30,000	24,473	\$ 5,527
General Supplies	121,435	18,076	139,511	116,470	23,041
Textbooks	160,574	51,668	212,242	202,018	10,224
Other Objects	12,000	(10,000)	2,000	-	2,000
Total	<u>374,414</u>	<u>49,464</u>	<u>423,878</u>	<u>383,086</u>	<u>40,792</u>
Total Regular Programs - Instruction	<u>1,173,407</u>	<u>94,055</u>	<u>1,267,462</u>	<u>1,226,670</u>	<u>40,792</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	60,405	187	60,592	60,591	1
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>60,405</u>	<u>187</u>	<u>60,592</u>	<u>60,591</u>	<u>1</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 240,436	\$ 2,109	\$ 242,545	\$ 242,545	-
Other Salaries for Instruction			-		-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	240,436	2,109	242,545	242,545	-
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	300,841	2,296	303,137	303,136	\$ 1
Basic Skills/Remedial - Instructions					
Salaries of Teachers	158,089	(158,089)	-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	158,089	(158,089)	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 851,096	\$ (157,315)	\$ 693,781	\$ 664,335	\$ 29,446
Other Salaries for Instruction	86,407	(25,362)	61,045	61,045	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>937,503</u>	<u>(182,677)</u>	<u>754,826</u>	<u>725,380</u>	<u>29,446</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>2,569,840</u>	<u>(244,415)</u>	<u>2,325,425</u>	<u>2,255,186</u>	<u>70,239</u>
Attendance and Social Work					
Salaries	55,788		55,788	55,110	678
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>55,788</u>	<u>-</u>	<u>55,788</u>	<u>55,110</u>	<u>678</u>
Health Services					
Salaries	86,386	2,988	89,374	88,925	449
Salaries of Social Service Coordinators	77,360	(77,360)	-		-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>163,746</u>	<u>(74,372)</u>	<u>89,374</u>	<u>88,925</u>	<u>449</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 4,000		\$ 4,000	\$ 504	\$ 3,496
Other Purch. Prof. & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	4,000	-	4,000	504	3,496
Educational Media/School Library					
Salaries	54,714	\$ 741	55,455	55,455	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	3,300	(369)	2,931		2,931
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	58,014	372	58,386	55,455	2,931
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	167,237	4,096	171,333	167,992	3,341
Salaries of Sec't and Clerical Assistants	69,858		69,858	69,708	150
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,500	(2,500)	-		-
Supplies and Materials	3,296	(3,296)	-		-
Other Objects	-	-	-	-	-
Total	242,891	(1,700)	241,191	237,700	3,491

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 6,000	\$ (6,000)	-	-	-
Total	6,000	(6,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	22,171	30,000	\$ 52,171	\$ 51,546	\$ 625
Unemployment Compensation					
Workmen's Compensation	655,677	(57,530)	598,147	594,082	4,065
Health Benefits	677,848	(27,530)	650,318	645,628	4,690
Total	677,848	(27,530)	650,318	645,628	4,690
Total Undistributed Expenditures	1,208,287	(109,230)	1,099,057	1,083,322	15,735
Total School Based Budget Current Expense	3,778,127	(353,645)	3,424,482	3,338,508	85,974
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	15,000		15,000	5,328	9,672
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	15,000	-	15,000	5,328	9,672
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	\$ 3,793,127	\$ (353,645)	\$ 3,439,482	\$ 3,343,836	\$ 95,646

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 116,213	\$ 86,835	\$ 203,048	\$ 203,048	-
Grades 1 - 5	1,241,892	(112,201)	1,129,691	1,129,691	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,358,105</u>	<u>(25,366)</u>	<u>1,332,739</u>	<u>1,332,739</u>	<u>-</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	148,848	(7,341)	141,507	141,506	\$ 1
Purchase Professional Educational Services	1,000	5,000	6,000	-	6,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	219,710	(35,720)	183,990	135,971	48,019
Textbooks	140,000	100,337	240,337	238,337	2,000
Other Objects	8,000	(570)	7,430	-	7,430
Total	<u>517,558</u>	<u>61,706</u>	<u>579,264</u>	<u>515,814</u>	<u>63,450</u>
Total Regular Programs - Instruction	<u>1,875,663</u>	<u>36,340</u>	<u>1,912,003</u>	<u>1,848,553</u>	<u>63,450</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	3,000	(3,000)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>(3,000)</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, 2021

	<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	\$ 152,004	\$ (8,236)	\$ 143,768	\$ 143,768	-
Other Salaries for Instruction	143,598	(54,493)	89,105	89,105	-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>295,602</u>	<u>(62,729)</u>	<u>232,873</u>	<u>232,873</u>	<u>-</u>
Multiple Disabilities					
Salaries of Teachers			-		-
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	357,967	26,926	384,893	384,893	-
Other Salaries for Instruction	88,392	(27,359)	61,033	61,032	\$ 1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>446,359</u>	<u>(433)</u>	<u>445,926</u>	<u>445,925</u>	<u>1</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>744,961</u>	<u>(66,162)</u>	<u>678,799</u>	<u>678,798</u>	<u>1</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers	269,407	(269,407)	-		-
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>269,407</u>	<u>(269,407)</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Washington School					
Bilingual Education					
Salaries of Teachers	\$ 1,387,890	\$ 84,768	\$ 1,472,658	\$ 1,429,896	\$ 42,762
Other Salaries for Instruction	131,616	13,856	145,472	145,417	55
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	18,000	(18,000)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,537,506</u>	<u>80,624</u>	<u>1,618,130</u>	<u>1,575,313</u>	<u>42,817</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>4,427,537</u>	<u>(218,605)</u>	<u>4,208,932</u>	<u>4,102,664</u>	<u>106,268</u>
Attendance and Social Work					
Salaries	55,788	(66)	55,722	55,110	612
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>55,788</u>	<u>(66)</u>	<u>55,722</u>	<u>55,110</u>	<u>612</u>
Health Services					
Salaries	96,064	66	96,130	96,130	-
Salaries of Social Service Coordinators	122,209	5,000	127,209	126,180	1,029
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>218,273</u>	<u>5,066</u>	<u>223,339</u>	<u>222,310</u>	<u>1,029</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 5,630	\$ 7,630	\$ 7,630	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	2,000	5,630	7,630	7,630	-
Educational Media/School Library					
Salaries			-		-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,500		1,500	750	\$ 750
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	1,500	-	1,500	750	750
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	308,025	(\$,000)	303,025	298,937	4,088
Salaries of Sec't and Clerical Assistants	57,168		57,168	56,460	708
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	7,500	-	7,500	3,812	3,688
Total	372,693	(\$,000)	367,693	359,209	8,484

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 4,000	\$ (4,000)	-	-	-
Total	4,000	(4,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	77,832		\$ 77,832	\$ 74,756	\$ 3,076
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,570,509	(171,817)	1,398,692	1,385,942	12,750
Total	1,648,341	(171,817)	1,476,524	1,460,698	15,826
Total Undistributed Expenditures					
	2,302,595	(170,187)	2,132,408	2,105,707	26,701
Total School Based Budget Current Expense					
	6,730,132	(388,792)	6,341,340	6,208,371	132,969
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	7,500	45,090	52,590	43,161	9,429
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
			-		-
Undistributed Expenditures - Support Services - Students - Regular					
			-		-
Undistributed Expenditures - Operation of Plant Services					
			-		-
Total Capital Outlay	7,500	45,090	52,590	43,161	9,429
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	\$ 6,761,632	\$ (343,702)	\$ 6,417,930	\$ 6,275,532	\$ 142,398

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,394,526	\$ 171,997	\$ 2,566,523	\$ 2,566,523	-
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	27,731	479	28,210	27,787	\$ 423
Purchase Professional Educational Services	13,000	(187)	12,813	2,828	9,985
Purchased Technical Services					
Other Purchased Services	30,000	7,000	37,000	34,329	2,671
General Supplies	212,500	(34,435)	178,065	134,892	43,173
Textbooks	150,000	63,497	213,497	203,681	9,816
Other Objects	16,000	-	16,000	-	16,000
Total	449,231	36,354	485,585	403,517	82,068
Total Regular Programs - Instruction	2,843,757	208,351	3,052,108	2,970,040	82,068
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	164,735	1,440	166,175	166,175	-
Other Salaries for Instruction	88,519	28,946	117,465	117,465	-
Purchasing Professional Educational Services					-
Other Purchased Services					-
General Supplies					-
Textbooks					-
Other Objects					-
Total	253,254	30,386	283,640	283,640	-
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, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Behavioral Disabilities					
Salaries of Teachers			-		-
Other Salaries for Instruction	\$ 55,462	\$ 1,827	\$ 57,289	\$ 57,288	\$ 1
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	55,462	1,827	57,289	57,288	1
Multiple Disabilities					
Salaries of Teachers	60,235	2,985	63,220	63,220	-
Other Salaries for Instruction	93,845	(24,188)	69,657	69,657	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	154,080	(21,203)	132,877	132,877	-
Resource Room					
Salaries of Teachers	354,489	(82,874)	271,615	271,614	1
Other Salaries for Instruction	88,136	(30,159)	57,977	57,977	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	442,625	(113,033)	329,592	329,591	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	905,421	(102,023)	803,398	803,396	2
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, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Bilingual Education					
Salaries of Teachers	\$ 304,807	\$ 44,663	\$ 349,470	\$ 349,469	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies			-		-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>304,807</u>	<u>44,663</u>	<u>349,470</u>	<u>349,469</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	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,053,985</u>	<u>150,991</u>	<u>4,204,976</u>	<u>4,122,905</u>	<u>82,071</u>
Attendance and Social Work					
Salaries		59,709	59,709	59,576	133
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>59,709</u>	<u>59,709</u>	<u>59,576</u>	<u>133</u>
Health Services					
Salaries	95,553	(25,428)	70,125	70,125	-
Salaries of Social Service Coordinators	97,086	(1,486)	95,600	95,600	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials			-		-
Other Objects	-	-	-	-	-
Total	<u>192,639</u>	<u>(26,914)</u>	<u>165,725</u>	<u>165,725</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 64,924	\$ 1,101	\$ 66,025	\$ 65,361	\$ 664
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>64,924</u>	<u>1,101</u>	<u>66,025</u>	<u>65,361</u>	<u>664</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	(1,567)	12,433		12,433
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>14,000</u>	<u>(1,567)</u>	<u>12,433</u>	<u>-</u>	<u>12,433</u>
Educational Media/School Library					
Salaries	59,724	1,671	61,395	61,395	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>59,724</u>	<u>1,671</u>	<u>61,395</u>	<u>61,395</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	15,000	(10,200)	4,800		4,800
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>15,000</u>	<u>(10,200)</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	297,894	3,921	301,815	297,707	4,108
Salaries of Sec't and Clerical Assistants	116,295	(49,421)	66,874	66,874	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		500	500	416	84
Other Objects	-	-	-	-	-
Total	<u>414,189</u>	<u>(45,000)</u>	<u>369,189</u>	<u>364,997</u>	<u>4,192</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 25,000	\$ (25,000)	-	-	-
Total	25,000	(25,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,988	(10,000)	\$ 32,988	\$ 20,725	\$ 12,263
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,460,126	(165,530)	1,294,596	1,285,364	9,232
Total	1,503,114	(175,530)	1,327,584	1,306,089	21,495
Total Undistributed Expenditures	2,288,590	(221,730)	2,066,860	2,023,143	43,717
Total School Based Budget Current Expense	6,342,575	(70,739)	6,271,836	6,146,048	125,788
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	20,500	32,435	52,935		52,935
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration			-		-
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	20,500	32,435	52,935	-	52,935
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	\$ 6,363,075	\$ (38,304)	\$ 6,324,771	\$ 6,146,048	\$ 178,723

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 3,091,571	\$ 128,951	\$ 3,220,522	\$ 3,220,521	\$ 1
	-	-	-	-	-
Total	<u>3,091,571</u>	<u>128,951</u>	<u>3,220,522</u>	<u>3,220,521</u>	<u>1</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	111,078	(25,000)	86,078	85,836	242
	6,000		6,000		6,000
	40,500	(2,000)	38,500	32,651	5,849
	228,350	(16,492)	211,858	123,194	88,664
	140,500	26,681	167,181	166,281	900
	2,500	(2,244)	256	-	256
Total	<u>528,928</u>	<u>(19,055)</u>	<u>509,873</u>	<u>407,962</u>	<u>101,911</u>
Total Regular Programs - Instruction	<u>3,620,499</u>	<u>109,896</u>	<u>3,730,395</u>	<u>3,628,483</u>	<u>101,912</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
	96,064	(964)	95,100	95,100	-
Total	<u>96,064</u>	<u>(964)</u>	<u>95,100</u>	<u>95,100</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-
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, 2021

	<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	\$ 269,373	\$ (119,218)	\$ 150,155	\$ 150,155	-
Other Salaries for Instruction	121,322	931	122,253	122,252	\$ 1
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>390,695</u>	<u>(118,287)</u>	<u>272,408</u>	<u>272,407</u>	<u>1</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	446,771	5,357	452,128	452,015	113
Other Salaries for Instruction	27,731	579	28,310	28,310	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,800		1,800		1,800
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>476,302</u>	<u>5,936</u>	<u>482,238</u>	<u>480,325</u>	<u>1,913</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>963,061</u>	<u>(113,315)</u>	<u>849,746</u>	<u>847,832</u>	<u>1,914</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, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 305,390	\$ 79,295	\$ 384,685	\$ 384,660	\$ 25
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,500	(295)	4,205		4,205
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>309,890</u>	<u>79,000</u>	<u>388,890</u>	<u>384,660</u>	<u>4,230</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>4,893,450</u>	<u>75,581</u>	<u>4,969,031</u>	<u>4,860,975</u>	<u>108,056</u>
Attendance and Social Work					
Salaries	55,788	(678)	55,110	55,110	-
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>55,788</u>	<u>(678)</u>	<u>55,110</u>	<u>55,110</u>	<u>-</u>
Health Services					
Salaries	96,064	(1,464)	94,600	94,600	-
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>96,064</u>	<u>(1,464)</u>	<u>94,600</u>	<u>94,600</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 211,883	\$ 3,165	\$ 215,048	\$ 214,565	\$ 483
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,500	(1,500)	-	-	-
Supplies and Materials	1,500	(1,464)	36	-	36
Other Objects	-	-	-	-	-
Total	<u>214,883</u>	<u>201</u>	<u>215,084</u>	<u>214,565</u>	<u>519</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	56,963	1,082	58,045	58,045	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	1,500	(1,082)	418	-	418
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>58,463</u>	<u>-</u>	<u>58,463</u>	<u>58,045</u>	<u>418</u>
Educational Media/School Library					
Salaries	86,386	2,414	88,800	88,800	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,500		1,500	-	1,500
Other Purchased Services					
Supplies and Materials	4,500	(973)	3,527	-	3,527
Other Objects	-	-	-	-	-
Total	<u>92,386</u>	<u>1,441</u>	<u>93,827</u>	<u>88,800</u>	<u>5,027</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	(2,040)	960	-	960
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>(2,040)</u>	<u>960</u>	<u>-</u>	<u>960</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	281,276	11,000	292,276	291,793	483
Salaries of Sec't and Clerical Assistants	67,583		67,583	66,644	939
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	7,000		7,000	165	6,835
Other Purchased Services	4,500		4,500	784	3,716
Supplies and Materials	6,000		6,000	1,579	4,421
Other Objects	-	-	-	-	-
Total	<u>366,359</u>	<u>11,000</u>	<u>377,359</u>	<u>360,965</u>	<u>16,394</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 9,500	-	\$ 9,500	-	\$ 9,500
Total	9,500	-	9,500	-	9,500
Unallocated Employee Benefits					
Group Insurance					
Social Security	49,671	\$ (5,000)	44,671	\$ 23,642	21,029
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,579,168	(168,789)	1,410,379	1,398,138	12,241
Total	1,628,839	(173,789)	1,455,050	1,421,780	33,270
Total Undistributed Expenditures	2,525,282	(165,329)	2,359,953	2,293,865	66,088
Total School Based Budget Current Expense	7,418,732	(89,748)	7,328,984	7,154,840	174,144
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	12,000	(9)	11,991		11,991
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	4,500		4,500		4,500
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	16,500	(9)	16,491	-	16,491
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	\$ 7,435,232	\$ (89,757)	\$ 7,345,475	\$ 7,154,840	\$ 190,635

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 7,801,233	\$ 87,187	\$ 7,888,420	\$ 7,881,026	\$ 7,394
	<u>7,801,233</u>	<u>87,187</u>	<u>7,888,420</u>	<u>7,881,026</u>	<u>7,394</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	279,530	34,363	313,893	313,892	1
Purchase Professional Educational Services	45,000	(10,000)	35,000	1,500	33,500
Purchased Technical Services	10,000		10,000		10,000
Other Purchased Services	202,000	(20,000)	182,000	169,163	12,837
General Supplies	275,158	56,549	331,707	270,035	61,672
Textbooks	165,510	(13,623)	151,887	151,396	491
Other Objects	7,000	-	7,000	-	7,000
Total	<u>984,198</u>	<u>47,289</u>	<u>1,031,487</u>	<u>905,986</u>	<u>125,501</u>
Total Regular Programs - Instruction	<u>8,785,431</u>	<u>134,476</u>	<u>8,919,907</u>	<u>8,787,012</u>	<u>132,895</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	447,200	(84,725)	362,475	362,475	-
Other Salaries for Instruction	98,790	840	99,630	99,630	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	4,000		4,000		4,000
Textbooks	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>550,990</u>	<u>(83,885)</u>	<u>467,105</u>	<u>462,105</u>	<u>5,000</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, 2021

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 65,143	\$ 3,092	\$ 68,235	\$ 68,235	-
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	27,576	(6,000)	21,576		\$ 21,576
Textbooks	-	-	-	-	-
Total	<u>92,719</u>	<u>(2,908)</u>	<u>89,811</u>	<u>68,235</u>	<u>21,576</u>
Multiple Disabilities					
Salaries of Teachers	95,553	(1,053)	94,500	94,500	-
Other Salaries for Instruction	94,229	(22,111)	72,118	72,118	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>189,782</u>	<u>(23,164)</u>	<u>166,618</u>	<u>166,618</u>	<u>-</u>
Resource Room					
Salaries of Teachers	886,728	99,445	986,173	986,173	-
Other Salaries for Instruction	27,731	479	28,210	28,069	141
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000		4,000		4,000
Textbooks	21,000		21,000	1,218	19,782
Other Objects	-	-	-	-	-
Total	<u>939,459</u>	<u>99,924</u>	<u>1,039,383</u>	<u>1,015,460</u>	<u>23,923</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>1,772,950</u>	<u>(10,033)</u>	<u>1,762,917</u>	<u>1,712,418</u>	<u>50,499</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, 2021**

	<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	\$ 1,136,748	\$ (22,170)	\$ 1,114,578	\$ 1,114,578	-
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	15,000	(3,516)	11,484		\$ 11,484
Textbooks	30,000	(30,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>1,181,748</u>	<u>(55,686)</u>	<u>1,126,062</u>	<u>1,114,578</u>	<u>11,484</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials	5,000	(5,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>11,745,129</u>	<u>63,757</u>	<u>11,808,886</u>	<u>11,614,008</u>	<u>194,878</u>
Attendance and Social Work					
Salaries	269,301	1,440	270,741	260,581	10,160
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	(168)	1,832		1,832
Other Objects	-	-	-	-	-
Total	<u>271,301</u>	<u>1,272</u>	<u>272,573</u>	<u>260,581</u>	<u>11,992</u>
Health Services					
Salaries	162,690	2,849	165,539	165,539	-
Salaries of Social Service Coordinators	258,804	(93,119)	165,685	165,685	-
Purchased Professional and Technical Services	2,500	(121)	2,379	1,806	573
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>423,994</u>	<u>(90,391)</u>	<u>333,603</u>	<u>333,030</u>	<u>573</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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					
Guidance					
Salaries of Other Professional Staff	\$ 674,522	\$ 22,531	\$ 697,053	\$ 697,053	-
Salaries of Secretarial and Clerical	71,929	(31,684)	40,245	35,522	\$ 4,723
Other Salaries					
Purchased Professional Educational Services			-		-
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000		3,000		3,000
Other Objects	-	-	-	-	-
Total	<u>749,451</u>	<u>(9,153)</u>	<u>740,298</u>	<u>732,575</u>	<u>7,723</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	123,392	111,940	235,332	235,331	1
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>123,392</u>	<u>111,940</u>	<u>235,332</u>	<u>235,331</u>	<u>1</u>
Educational Media/School Library					
Salaries	55,532	606	56,138	56,138	-
Salaries of Technology Coordinators	100,105	(730)	99,375	99,374	1
Purchased Professional and Technical Services			-		-
Other Purchased Services					
Supplies and Materials	6,000	(1,604)	4,396	2,307	2,089
Other Objects	-	-	-	-	-
Total	<u>161,637</u>	<u>(1,728)</u>	<u>159,909</u>	<u>157,819</u>	<u>2,090</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	(2,040)	960		960
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>(2,040)</u>	<u>960</u>	<u>-</u>	<u>960</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	863,506	(38,980)	824,526	824,526	-
Salaries of Sec't and Clerical Assistants	277,465	(95,784)	181,681	180,508	1,173
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	34,196	(17,236)	16,960	13,980	2,980
Supplies and Materials	2,000		2,000		2,000
Other Objects	-	-	-	-	-
Total	<u>1,177,167</u>	<u>(152,000)</u>	<u>1,025,167</u>	<u>1,019,014</u>	<u>6,153</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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 Home & School) - Vendors	\$ 18,000	-	\$ 18,000	-	\$ 18,000
Total	18,000	-	18,000	-	18,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	100,273	\$ 26,000	126,273	\$ 73,583	52,690
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	4,687,461	(497,116)	4,190,345	4,130,312	60,033
Total	4,787,734	(471,116)	4,316,618	4,203,895	112,723
Total Undistributed Expenditures	7,715,676	(613,216)	7,102,460	6,942,245	160,215
Total School Based Budget Current Expense	19,460,805	(549,459)	18,911,346	18,556,253	355,093
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	6,000		6,000		6,000
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	6,000	-	6,000	-	6,000
SPECIAL SCHOOLS					
Summer School - Instruction	96,000	(63,220)	32,780	32,780	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	96,000	(63,220)	32,780	32,780	-
Other Alternative Ed Program - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries of Instruction	-	-	-	-	-
Total Other Alternative Ed Program - Instruction	-	-	-	-	-
Total Plainfield High School	\$ 19,562,805	\$ (612,679)	\$ 18,950,126	\$ 18,589,033	\$ 361,093

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,953,394	\$ (158,991)	\$ 2,794,403	\$ 2,794,403	-
	<u>58,497</u>	<u>1,148</u>	<u>59,645</u>	<u>59,645</u>	<u>-</u>
Total	<u>3,011,891</u>	<u>(157,843)</u>	<u>2,854,048</u>	<u>2,854,048</u>	<u>-</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	32,930	(32,930)	-	-	-
	5,000	(1,073)	3,927	-	\$ 3,927
	20,000	7,399	27,399	26,917	482
	222,500	(27,003)	195,497	195,151	346
	16,000	(9,692)	6,308	600	5,708
	2,258	(1,040)	1,218	405	813
Total	<u>298,688</u>	<u>(64,339)</u>	<u>234,349</u>	<u>223,073</u>	<u>11,276</u>
Total Regular Programs - Instruction	<u>3,310,579</u>	<u>(222,182)</u>	<u>3,088,397</u>	<u>3,077,121</u>	<u>11,276</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
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	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-
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, 2021

	<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	\$ 191,617	\$ (1,745)	\$ 189,872	\$ 189,872	-
Other Salaries for Instruction	33,185	(33,185)	-	-	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	224,802	(34,930)	189,872	189,872	-
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	224,802	(34,930)	189,872	189,872	-
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, 2021

	<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	\$ 3,535,381	\$ (257,112)	\$ 3,278,269	\$ 3,266,993	\$ 11,276
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	96,064	(1,464)	94,600	94,600	-
Salaries of Social Service Coordinators			-		-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	96,064	(1,464)	94,600	94,600	-

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 192,568	\$ 1,216	\$ 193,784	\$ 178,169	\$ 15,615
Salaries of Secretarial and Clerical	55,788		55,788	55,035	753
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>248,356</u>	<u>1,216</u>	<u>249,572</u>	<u>233,204</u>	<u>16,368</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	(5,000)	-		-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries		-			
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000	(9,622)	378		378
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(9,622)</u>	<u>378</u>	<u>-</u>	<u>378</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	(2,836)	164	164	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>(2,836)</u>	<u>164</u>	<u>164</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	310,244	5,696	315,940	315,940	-
Salaries of Sec't and Clerical Assistants	67,379	(720)	66,659	66,658	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,000	(5,000)	-		-
Supplies and Materials	40,000	12,690	52,690	52,588	102
Other Objects	-	-	-	-	-
Total	<u>422,623</u>	<u>12,666</u>	<u>435,289</u>	<u>435,186</u>	<u>103</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Arts and Advanced Science</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 7,000	-	\$ 7,000	-	\$ 7,000
Total	7,000	-	7,000	-	7,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	38,620	\$ (16,000)	22,620	\$ 13,575	9,045
Unemployment Compensation					
Workmen's Compensation	1,278,769	(137,902)	1,140,867	1,130,981	9,886
Health Benefits	-	-	-	-	-
Total	1,317,389	(153,902)	1,163,487	1,144,556	18,931
Total Undistributed Expenditures					
	2,109,432	(158,942)	1,950,490	1,907,710	42,780
Total School Based Budget Current Expense					
	5,644,813	(416,054)	5,228,759	5,174,703	54,056
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
	20,000	7,788	27,788	27,788	-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
	-	-	-	-	-
Total Capital Outlay	20,000	7,788	27,788	27,788	-
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	\$ 5,664,813	\$ (408,266)	\$ 5,256,547	\$ 5,202,491	\$ 54,056

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, 2021**

	<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		\$ -	\$ 1,167,195	\$ 22,312,349	\$ 71,919	-	\$ 23,551,463
Federal	\$ 5,298,316	5,911,758	-	-	13,132	-	11,223,206
Local Sources	-	-	-	-	51,237	\$ 109,947	161,184
	<u>5,298,316</u>	<u>5,911,758</u>	<u>1,167,195</u>	<u>22,312,349</u>	<u>136,288</u>	<u>109,947</u>	<u>34,935,853</u>
Total Revenues							
EXPENDITURES							
Instruction							
Salaries of Teachers	220,734	164,671	27,657	7,580	-	-	420,642
Other Salaries for Instruction	-	-	94,450	-	-	-	94,450
Other Salaries	-	-	-	-	-	-	-
Purchased Professional/Educational Services	30,000	137,998	-	-	-	-	167,998
Purchased Prof. & Technical Services	-	3,000	-	-	-	-	3,000
Tuition	-	2,178,077	-	-	-	-	2,178,077
Other Purchased Services	-	159,798	-	-	-	-	159,798
General Supplies	1,313,471	1,041,448	-	-	13,132	-	2,368,051
Textbooks	-	223,973	-	-	15,873	-	239,846
Co-Curricular - Student Activities	-	-	-	-	-	87,302	87,302
Other Objects	9,357	6,920	-	-	-	-	16,277
	<u>1,573,562</u>	<u>3,915,885</u>	<u>122,107</u>	<u>7,580</u>	<u>29,005</u>	<u>87,302</u>	<u>5,735,441</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, 2021**

	<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	\$ 1,380,618	\$ 21,160	-	-	-	-	\$ 1,401,778
Salaries of Supervisors of Instruction	-	-	-	\$ 157,515	-	-	157,515
Salaries of Principals/Assistant Principals/Directors	-	-	-	152,930	-	-	152,930
Salaries of Other Professional Staff	-	336,041	\$ 639,316	962,336	-	-	1,937,693
Salaries of Secretarial and Clerical Asst.	350	20,739	-	215,956	-	-	237,045
Other Salaries	251,640	14,352	172,102	143,517	-	-	581,611
Salaries of Community Parent Involvement Spec.	-	-	-	94,600	-	-	94,600
Salaries of Master Teachers	-	-	-	430,949	-	-	430,949
Personal Services-Employee Benefits	586,558	180,218	54,825	385,404	-	-	1,207,005
Purchased Professional/Educational Services	224,837	737,775	-	18,266,973	-	-	19,229,585
Purchased Professional/Educational Services-Head Start	-	-	-	2,005,047	-	-	2,005,047
Other Purchased Professional/Educational Services	-	-	-	117,764	-	-	117,764
Purchased Professional/Technical Services	-	-	-	-	\$ 41,593	-	41,593
Other Purchased Professional Services	-	-	-	-	-	-	-
Rentals	-	-	-	74,035	-	-	74,035
Travel	-	-	-	-	-	-	-
Other Purchased Services	54,025	20,334	155,843	65,732	61,175	-	357,109
Supplies and Materials	246,225	474,014	23,002	153,827	4,515	\$ 16,874	918,457
Other Objects	-	7,647	-	-	-	-	7,647
Total Support Services	<u>2,744,253</u>	<u>1,812,280</u>	<u>1,045,088</u>	<u>23,226,585</u>	<u>107,283</u>	<u>16,874</u>	<u>28,952,363</u>
Facilities Acquisition and Construction							
Instructional Equipment	-	156,925	-	-	-	-	156,925
Noninstructional Equipment	-	26,668	-	-	-	-	26,668
Total Facilities Acq. & Construction	<u>-</u>	<u>183,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>183,593</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

EXPENDITURES (Continued)	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	EXHIBIT E-1F	Total
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 4,317,815	\$ 5,911,758	\$ 1,167,195	\$ 23,234,165	\$ 136,288	\$ 104,176	\$ 34,871,397
Other Financing Sources (Uses)							
Transfers from Other Funds				921,816			921,816
Contribution to School-Based Budgets	(980,501)	-	-	-	-	-	(980,501)
Total Outflows	5,298,316	5,911,758	1,167,195	22,312,349	136,288	104,176	34,930,082
Excess (Deficiency) of Revenues Over (Under)							
Expenditures	-	-	-	-	-	5,771	5,771
Fund Balance, Beginning of Year, Restated	-	-	-	-	-	126,721	126,721
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,492	\$ 132,492

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Elementary and Secondary Education Act (ESEA)										
	Title I	Title I Reallocated	Title I SIA	Title IIA	Title III	Title III Immigrant	Title IV	CRRSA- ESSER II	CRRSA-Learning Acceleration	Total
REVENUES										
Intergovernmental										
State										
Federal	\$ 2,162,344	\$ 164,474	\$ 1,264,855	\$ 264,429	\$ 570,991	\$ 90,910	\$ 222,298	\$ 125,503	\$ 432,512	\$ 5,298,316
Local	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,162,344	\$ 164,474	\$ 1,264,855	\$ 264,429	\$ 570,991	\$ 90,910	\$ 222,298	\$ 125,503	\$ 432,512	\$ 5,298,316
EXPENDITURES										
Instruction										
Salaries of Teachers	\$ 212,971		\$ 7,763							\$ 220,734
Other Salaries										-
Purchased Professional-Ed Services					\$ 30,000					30,000
Other Purchased Services										-
General Supplies	453,498	\$ 145,176	152,864		122,469	\$ 546	\$ 26,406		\$ 412,512	1,313,471
Other Objects	9,357	-	-	-	-	-	-	-	-	9,357
Total Instruction	675,826	145,176	160,627	-	152,469	546	26,406	-	412,512	1,573,562
Support Services										
Salaries of Teachers	340,252		787,048	\$ 34,076		61,715	157,527			1,380,618
Salaries of Other Professional Staff										-
Salaries of Secretaries & Clerical Asst.			350							350
Other Salaries					251,640					251,640
Personal Services-Employee Benefits	123,246		283,853	2,606	142,391	22,211	12,251			586,558
Purchased Professional-Educational Services	9,743	10,000	32,828	128,266			24,000		20,000	224,837
Travel										-
Other Purchased Services			149	29,385	24,491					54,025
Supplies and Materials	32,776	9,298		70,096		6,438	2,114	\$ 125,503		246,225
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Support Services	506,017	19,298	1,104,228	264,429	418,522	90,364	195,892	125,503	20,000	2,744,253
Facilities Acquisition and Construction										
Instructional Equipment										-
Noninstructional Equipment										-
Total Facilities Acq. & Construction										-
Total Expenditures	1,181,843	164,474	1,264,855	264,429	570,991	90,910	222,298	125,503	432,512	4,317,815
Other Financing Sources (Uses)										
Contribution to School-Based Budgets	(980,501)	-	-	-	-	-	-	-	-	(980,501)
Total Outflows	2,162,344	164,474	1,264,855	264,429	570,991	90,910	222,298	125,503	432,512	5,298,316
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, 2021

	<u>IDEA Basic</u>	<u>IDEA Pre-School</u>	<u>21st Century IDEA Supplement Grant</u>	<u>21st Century Community</u>	<u>CARES Emergency (County of Union)</u>	<u>CARES Emergency Relief Grant</u>	<u>Coronavirus Relief Fund</u>	<u>Addressing Student Learning Loss Comp</u>	<u>Perkins Grant</u>	<u>Total</u>
REVENUES										
Intergovernmental										
State										\$ -
Federal	\$ 2,636,203	\$ 54,213	\$ 1,300	\$ 458,691	\$ 408,850	\$ 1,183,388	\$ 1,098,107	\$ 23,813	\$ 47,193	\$ 5,911,758
Local	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,636,203	\$ 54,213	\$ 1,300	\$ 458,691	\$ 408,850	\$ 1,183,388	\$ 1,098,107	\$ 23,813	\$ 47,193	\$ 5,911,758
EXPENDITURES										
Instruction										
Salaries of Teachers			\$ 1,300	\$ 149,904					\$ 13,467	\$ 164,671
Other Salaries for Instruction										-
Other Salaries										-
Purchased Professional-Ed Services	\$ 48,200			22,798		\$ 67,000				137,998
Purchased Prof. & Technical Services				3,000						3,000
Tuition	2,148,077	\$ 30,000								2,178,077
Other Purchased Services				13,217		146,581				159,798
General Supplies	34,877	24,213		20,607		264,267	\$ 659,992	\$ 10,185	27,307	1,041,448
Textbooks					\$ 223,973					223,973
Other Objects	2,850	-	-	4,070	-	-	-	-	-	6,920
Total Instruction	2,234,004	54,213	1,300	213,596	223,973	477,848	659,992	10,185	40,774	3,915,885
Support Services										
Salaries of Teachers				8,500				12,660		21,160
Salaries of Other Professional Staff	267,566			68,475						336,041
Salaries of Secretarial and Clerical Asst.				20,739						20,739
Other Salaries				14,352						14,352
Personal Services-Employee Benefits	106,870			71,350				968	1,030	180,218
Purchased Professional-Educational Services				29,000	175,890	532,885				737,775
Travel										-
Other Purchased Services				18,889					1,445	20,334
Supplies and Materials	20,856			3,189	8,987	36,268	404,714			474,014
Other Objects	-	-	-	7,647	-	-	-	-	-	7,647
Total Support Services	395,292	-	-	242,141	184,877	569,153	404,714	13,628	2,475	1,812,280
Facilities Acquisition and Construction										
Instructional Equipment				2,954		136,387	13,640		3,944	156,925
Noninstructional Equipment	6,907	-	-	-	-	-	19,761	-	-	26,668
Total Facilities Acq. & Construction	6,907	-	-	2,954	-	136,387	33,401	-	3,944	183,593
Contribution to School-Based Budgets										
	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,636,203	\$ 54,213	\$ 1,300	\$ 458,691	\$ 408,850	\$ 1,183,388	\$ 1,098,107	\$ 23,813	\$ 47,193	\$ 5,911,758

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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	\$ 155,843	\$ 37,826	\$ 249,078	\$ 229,333	\$ 158,665	\$ 174,171	\$ 59,672	\$ 102,607	\$ 1,167,195
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	<u>\$ 155,843</u>	<u>\$ 37,826</u>	<u>\$ 249,078</u>	<u>\$ 229,333</u>	<u>\$ 158,665</u>	<u>\$ 174,171</u>	<u>\$ 59,672</u>	<u>\$ 102,607</u>	<u>\$ 1,167,195</u>
EXPENDITURES									
Instruction									
Salaries of Teachers		\$ 27,657							\$ 27,657
Other Salaries for Instruction							\$ 94,450		94,450
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	<u>27,657</u>	-	-	-	-	-	<u>94,450</u>	<u>122,107</u>
Support Services									
Salaries of Other Professional Staff			\$ 192,139	\$ 56,130	\$ 157,871	\$ 173,732	\$ 59,444		639,316
Salaries of Secretarial and Clerical Assistants									-
Other Salaries				172,102					172,102
Personal Services-Employee Benefits			54,825						54,825
Purchased Professional Educational Services									-
Travel									-
Other Purchased Services	\$ 155,843								155,843
Supplies and Materials		10,169	2,114	1,101	794	439	228	8,157	23,002
Other Objects	-	-	-	-	-	-	-	-	-
Total Support Services	<u>155,843</u>	<u>10,169</u>	<u>249,078</u>	<u>229,333</u>	<u>158,665</u>	<u>174,171</u>	<u>59,672</u>	<u>8,157</u>	<u>1,045,088</u>
Facilities Acq. and Construction									
Instructional Equipment									-
Non-instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets									
	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 155,843</u>	<u>\$ 37,826</u>	<u>\$ 249,078</u>	<u>\$ 229,333</u>	<u>\$ 158,665</u>	<u>\$ 174,171</u>	<u>\$ 59,672</u>	<u>\$ 102,607</u>	<u>\$ 1,167,195</u>

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Preschool Education	SBYS- Family Friendly Jefferson	Handicapped Services			Auxiliary Services		Transportation	Total
			Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education			
REVENUES									
Intergovernmental									
State	\$ 22,162,383	\$ 35,063	\$ 13,194	\$ 12,122	\$ 10,684	\$ 78,903	\$ -	\$ 22,312,349	
Federal	-	-	-	-	-	-	-	-	
Local	-	-	-	-	-	-	-	-	
Total Revenues	22,162,383	35,063	13,194	12,122	10,684	78,903	-	22,312,349	
EXPENDITURES									
Instruction									
Salaries of Teachers		\$ 7,580						\$ 7,580	
Other Salaries for Instruction								-	
Purchased Professional- Educational Services								-	
Other Purchased Services								-	
General Supplies								-	
Other Objects								-	
Total Instruction		7,580						7,580	
Support Services									
Salaries of Supervisors of Instruction	\$ 157,515							157,515	
Salaries of Principals/Assistant Principals/Directors	152,930							152,930	
Salaries of Other Professional Staff	942,296	20,040						962,336	
Salaries of Secretarial and Clerical Asst.	215,956							215,956	
Other Salaries	143,517							143,517	
Salaries of Community Parent Involvement Spec.	94,600							94,600	
Salaries of Master Teachers	430,949							430,949	
Personal Services - Employee Benefits	385,404							385,404	
Purchased Prof/Educ Services Contracted Pre-K	18,266,973							18,266,973	
Purchased Prof/Educ Services - Head Start	2,005,047							2,005,047	
Other Purchased Professional/Educational Services	2,861		\$ 13,194	\$ 12,122	\$ 10,684	\$ 78,903		117,764	
Purchased Professional and Technical Services								-	
Other Purchased Professional Services								-	
Rentals	74,035							74,035	
Travel								-	
Other Purchased Services	65,732							65,732	
Supplies and Materials	146,384	7,443						153,827	
Other Objects								-	
Total Support Services	23,084,199	27,483	13,194	12,122	10,684	78,903	-	23,226,585	
Total Expenditures	23,084,199	35,063	13,194	12,122	10,684	78,903	-	23,234,165	
Other Financing Sources (Uses)									
Transfer from General Fund	921,816							921,816	
Contribution to School-Based Budgets	-							-	
Total Outflows	22,162,383	35,063	13,194	12,122	10,684	78,903	-	22,312,349	
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, 2021

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Non-Public Security	Non-Public Digital Divide	E. Monroe	21st Century Planned Parenthood	BOE Repair Grant	Total
REVENUES									
Intergovernmental									
State	\$ 16,593	\$ 15,873	\$ -	\$ 39,453					\$ 71,919
Federal					\$ 13,132				13,132
Local	-	-	-	-	-	\$ 25,000	\$ 4,515	\$ 21,722	51,237
Total Revenues	\$ 16,593	\$ 15,873	\$ -	\$ 39,453	\$ 13,132	\$ 25,000	\$ 4,515	\$ 21,722	\$ 136,288
EXPENDITURES									
Instruction									
General Supplies					\$ 13,132				13,132
Textbooks		\$ 15,873							\$ 15,873
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	15,873	-	-	13,132	-	-	-	29,005
Support Services									
Purchased Professional- Educational Services									-
Other Purchased Professional/Educational Services									-
Purchased Professional/Technical Services	\$ 16,593					\$ 25,000			41,593
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services				\$ 39,453				\$ 21,722	61,175
Supplies and Materials							\$ 4,515		4,515
Other Objects	-	-	-	-	-	-	-	-	-
Total Support Services	16,593	-	-	39,453	-	25,000	4,515	21,722	107,283
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 16,593	\$ 15,873	\$ -	\$ 39,453	\$ 13,132	\$ 25,000	\$ 4,515	\$ 21,722	\$ 136,288

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Health and Safety Grant	Tennis Donation Hubstine	PGA Tour Inc Donation	Student Activities	Total
REVENUES					
Intergovernmental					
State					
Federal					
Local	\$ 459	\$ 7,998	\$ 8,417	\$ 93,073	\$ 109,947
Total Revenues	<u>459</u>	<u>7,998</u>	<u>8,417</u>	<u>93,073</u>	<u>109,947</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					-
Co-Curricular - Student Activities				\$ 87,302	\$ 87,302
Other Objects	-	-	-	-	-
Total Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,302</u>	<u>87,302</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					-
Purchased Professional/Technical Services					-
Other Purchased Professional Services					-
Contracted Services - Transportation					-
Rentals					-
Travel					-
Other Purchased Services					-
Supplies and Materials	\$ 459	\$ 7,998	\$ 8,417		16,874
Other Objects	-	-	-	-	-
Total Support Services	<u>459</u>	<u>7,998</u>	<u>8,417</u>	<u>-</u>	<u>16,874</u>
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acquisition & Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	<u>\$ 459</u>	<u>\$ 7,998</u>	<u>\$ 8,417</u>	<u>\$ 87,302</u>	<u>\$ 104,176</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	5,771	5,771
Fund Balance, Beginning of Year, Restated	-	-	-	126,721	126,721
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,492</u>	<u>\$ 132,492</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, 2021**

	<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	154,264	3,252	157,516	157,515	1
Salaries of Program Directors	158,877	(5,601)	153,276	152,930	346
Salaries of Other Professional Staff	908,232	34,065	942,297	942,296	1
Salaries of Secr. and Clerical Assistants	276,610	(60,653)	215,957	215,956	1
Other Salaries	113,550	29,967	143,517	143,517	-
Salaries of Community Parent Involvement Spec.	96,769	(2,169)	94,600	94,600	-
Salaries of Master Teachers	445,624	(14,674)	430,950	430,949	1
Personal Services - Employee Benefits	535,494	(3,000)	532,494	385,404	147,090
Purchased Prof Ed Services - Contracted Pre-K	18,144,556	265,880	18,410,436	18,266,973	143,463
Purchased Prof Ed Services - Head Start	2,005,047	-	2,005,047	2,005,047	-
Other Purchased Professional - Educational Svs	30,000	-	30,000	2,861	27,139
Other Purchased Professional Services	20,000	-	20,000	-	20,000
Cleaning, Repair & Maintenance Services	15,000	(14,000)	1,000	-	1,000
Rentals	75,000	-	75,000	74,035	965
Travel	10,000	(5,000)	5,000	-	5,000
Miscellaneous Purchased Services	-	85,765	85,765	65,732	20,033
Supplies and Materials	109,148	54,862	164,010	146,384	17,626
Other Objects	-	-	-	-	-
Total Support Services	23,098,171	368,694	23,466,865	23,084,199	382,666
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	-	-	-	-	-
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	\$ 23,098,171	\$ 368,694	\$ 23,466,865	\$ 23,084,199	\$ 382,666

Calculation of Budget Carryover

Total revised 2020-2021 Preschool Education Aid Allocation	\$ 21,941,705
Add: Actual PEA Carryover (June 30, 2020)	942,915
Add: Budgeted Transfer from General Fund 2020-2021	921,816
Total Preschool Education Aid Funds Available for 2020-2021 Budget	23,806,436
Less: 2020-2021 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	23,466,865
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2021	339,571
Add: June 30, 2021 Unexpended Preschool Education Aid	382,666
2020-2021 Actual Carryover - Preschool Education Aid	\$ 722,237
2020-2021 Preschool Education Aid Carryover Budgeted for Preschool Programs 2021-2022	\$ 391,499

**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, 2021**

	<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Services					
Salaries of Supervisors of Instruction	154,264	3,252	157,516	157,515	1
Salaries of Program Directors	158,877	(5,601)	153,276	152,930	346
Salaries of Other Professional Staff	908,232	34,065	942,297	942,296	1
Salaries of Secr, and Clerical Assistants	276,610	(60,653)	215,957	215,956	1
Other Salaries	113,550	29,967	143,517	143,517	-
Salaries of Community Parent Involvement Spec	96,769	(2,169)	94,600	94,600	-
Salaries of Master Teachers	445,624	(14,674)	430,950	430,949	1
Personal Services - Employee Benefits	535,494	(3,000)	532,494	385,404	147,090
Purchased Prof Ed Services - Contracted Pre-K	18,144,556	265,880	18,410,436	18,266,973	143,463
Purchased Prof Ed Services - Head Start	2,005,047	-	2,005,047	2,005,047	-
Other Purchased Professional - Educational Svs	30,000	-	30,000	2,861	27,139
Other Purchased Professional Services	20,000	-	20,000		20,000
Cleaning, Repair & Maintenance Services	15,000	(14,000)	1,000		1,000
Rentals	75,000	-	75,000	74,035	965
Travel	10,000	(5,000)	5,000		5,000
Miscellaneous Purchased Services		85,765	85,765	65,732	20,033
Supplies and Materials	109,148	54,862	164,010	146,384	17,626
Other Objects	-	-	-	-	-
Total Support Services	<u>23,098,171</u>	<u>368,694</u>	<u>23,466,865</u>	<u>23,084,199</u>	<u>382,666</u>
Facilities Acq. and Construction					
Instructional Equipment	-	-	-	-	-
Total Facilities Acq. And Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to School-Based Budgets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 23,098,171</u>	<u>\$ 368,694</u>	<u>\$ 23,466,865</u>	<u>\$ 23,084,199</u>	<u>\$ 382,666</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
STUDENT ACTIVITY
SCHEDULE OF CHANGE IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>School</u>	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2021</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 6,598	\$ 2,183	\$ 916	\$ 7,865
Barack Obama Academy for Academic and Civic Development	1,217		1,217	-
Cedarbrook	2,459	38		2,497
Clinton School	4,502	3	1,745	2,760
Cook School	5,680	7,750	5,477	7,953
Emerson School	3,824	707	1,516	3,015
Evergreen School	14,315	795	1,190	13,920
Hubbard School	10,257	2,204	418	12,043
Jefferson School	5,955	513	330	6,138
Maxson School	7,316	305	801	6,820
Stillman School	5,955	4		5,959
Washington School	430		80	350
HIGH SCHOOL				
High School Account	32,908	60,600	45,760	47,748
Plainfield Academy for Arts and Advanced Sciences	18,589	3,906	9,696	12,799
Athletic Account	6,716	14,065	18,156	2,625
	<u>\$ 126,721</u>	<u>\$ 93,073</u>	<u>\$ 87,302</u>	<u>\$ 132,492</u>

CAPITAL PROJECTS FUND

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Project</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2021</u>
		<u>Prior Year</u>	<u>Current Year</u>	
On-Behalf Payments				
Economic Development Authority/State Construction Corp	\$ 98,170,096	\$ 93,751,073	\$ 4,419,023	\$ -
	<u>\$ 98,170,096</u>	<u>\$ 93,751,073</u>	<u>\$ 4,419,023</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, 2021**

Revenues	
State Sources - On-Behalf SDA Contributions	<u>\$ 4,419,023</u>
Total Revenues	<u>4,419,023</u>
Expenditures	
On -Behalf SDA Construction Services	<u>4,419,023</u>
Total Expenditures	<u>4,419,023</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

NOT APPLICABLE

LONG-TERM DEBT

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities Date</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2020</u>	<u>Retired</u>	<u>Balance, June 30, 2021</u>
Refunding School Bonds - Series 2019	6/4/2019	\$ 13,075,000	8/1/2021	\$ 1,675,000	5.000 %			
			8/1/2022	1,760,000	5.000 %			
			8/1/2023	1,850,000	5.000 %			
			8/1/2024	1,945,000	5.000 %			
			8/1/2025	2,040,000	5.000 %			
			8/1/2026	2,150,000	5.000 %	\$ 13,015,000	1,595,000	\$ 11,420,000
						\$ 13,015,000	\$ 1,595,000	\$ 11,420,000

**PLAINFIELD BOARD OF EDUCATION
LONG TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER LEASE-PURCHASE AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Issue</u>	<u>Amount of Original Issue</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2020</u>	<u>Retired</u>	<u>Balance, June 30, 2021</u>
Apple iPads and Related Supplies	\$ 2,704,314	0.00%	\$ 1,658,496	\$ 672,909	\$ 985,587
Apple iPads and Related Supplies	1,657,380	0.00%	1,225,904	306,476	919,428
Apple iPads and Related Supplies	441,405	0.00%	<u>353,124</u>	<u>88,281</u>	<u>264,843</u>
			<u>\$ 3,237,524</u>	<u>\$ 1,067,666</u>	<u>\$ 2,169,858</u>

**PLAINFIELD BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<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	\$ 1,225,056		\$ 1,225,056	\$ 1,225,056	
State Sources					
Debt Service Aid Type II	<u>980,818</u>	<u>-</u>	<u>980,818</u>	<u>980,818</u>	<u>-</u>
Total Revenues	<u>2,205,874</u>	<u>-</u>	<u>2,205,874</u>	<u>2,205,874</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Interest	610,875	\$ -	610,875	610,875	
Redemption of Principal	<u>1,595,000</u>	<u>-</u>	<u>1,595,000</u>	<u>1,595,000</u>	<u>-</u>
Total Expenditures	<u>2,205,875</u>	<u>-</u>	<u>2,205,875</u>	<u>2,205,875</u>	<u>-</u>
Net Change in Fund Balance	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>1</u>	<u>-</u>	<u>1</u>	<u>196,572</u>	<u>\$ (196,571)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,571</u>	<u>\$ (196,571)</u>
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Designated for Subsequent Year's Expenditures				<u>\$ 196,571</u>	
Total Fund Balance - Restricted Debt Service				<u>\$ 196,571</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)

	2012	2013	2014 (Restated)	2015	Fiscal Year Ending June 30, 2016 2017		2018	2019	2020 (Restated)	2021
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 79,439,496
Restricted	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002	11,412,730	8,392,410	2,887,769	1,868,519	1,217,584
Unrestricted	<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>	<u>(61,668,928)</u>
Total Governmental Activities Net Position	<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>\$ 7,049,745</u>	<u>\$ 18,988,152</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773	\$ 376,472	\$ 353,838	\$ 586,532	\$ 1,934,466	\$ 2,367,541	\$ 2,449,305
Unrestricted	<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>	<u>548,311</u>
Total Business-Type Activities Net Position	<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>	<u>\$ 2,997,616</u>
District-Wide										
Net Investment in Capital Assets	\$ 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	\$ 81,888,801
Restricted	9,000,001	13,000,001	13,000,000	14,000,001	14,000,002	11,412,730	8,392,410	2,887,769	1,868,519	1,217,584
Unrestricted	<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>	<u>(61,120,617)</u>
Total District Net Position	<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>\$ 9,577,874</u>	<u>\$ 21,985,768</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".

Note 2 - Net Position at June 30, 2020 is restated to reflect the implementation of GASB Statement No. 84, "Fiduciary Activities".

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

	Fiscal Year Ending June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 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	\$ 101,073,106
Special Education	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	30,791,848
Other Instruction	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	23,666,036
School Sponsored Activities And Athletics	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	1,611,830
Support Services:										
Student & Instruction Related Services	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	48,200,790
School Administration Services	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	9,741,171
General Administration Services	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	2,613,684
Business/Central Services	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	5,656,226
Plant Operations And Maintenance	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	19,885,483
Pupil Transportation	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	4,796,688
Interest On Long-Term Debt	1,182,567	1,122,760	1,225,945	994,621	959,173	898,631	824,192	791,561	183,107	385,607
Total Governmental Activities Expenses	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	248,422,469
Business-Type Activities										
Food Service	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	3,101,300
Total Business-Type Activities Expense	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	3,101,300
Total District Expenses	\$ 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	\$ 251,523,769
Program Revenues										
Governmental Activities:										
Charges For Services	\$ 249,530	\$ 385,724	\$ 311,057	\$ 309,229	\$ 253,730	\$ 197,379	\$ 275,122	\$ 59,620	\$ 82,120	\$ 188,367
Operating Grants And Contributions	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	96,320,639
Capital Grants And Contributions	4,071	152,133	117,781	62,765	1,809,168	348,978	538,194	1,874,898	1,870,697	4,419,023
Total Governmental Activities Program Revenues	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	100,928,029

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

	2012	2013	2014	2015	Fiscal Year Ending June 30,		2018	2019	2020	2021
					2016	2017				
Business-Type Activities:										
Charges For Services:										
Food Service	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336	\$ 748,225	\$ 471,720	\$ 435,983	\$ 1,013,246	\$ 834,579	\$ 128,539
Operating Grants And Contributions	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	3,441,904
Total Business Type Activities Program Revenues	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	3,570,443
Total District Program Revenues	\$ 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	\$ 104,498,472
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (147,494,440)
Business-Type Activities	52,013	304,052	(150,698)	150,699	538,897	254,328	(252,549)	345,433	253,847	469,143
Total District-Wide Net Expense	\$ (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)	\$ (147,025,297)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 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	\$ 26,018,540
Taxes Levied For Debt Service	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	1,225,056
Federal/State Aid Not Restricted	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	130,489,290
Federal/State Aid Restricted-Debt Service	1,155,172	1,157,036	1,153,365	1,172,027	678,491	705,309	739,800	778,633	922,421	709,229
Investment Earnings	27,004	22,828	25,163	26,928	16,584	13,254	43,027	51,061	-	-
Miscellaneous Income	1,131,850	1,546,434	900,421	547,330	1,748,810	272,891	1,076,551	939,164	753,731	990,732
Loss on Disposal of Assets	(5,491)	-	-	-	-	-	-	-	-	-
Total Governmental Activities	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	159,432,847
Business-Type Activities:										
Investment Earnings	721	367	485	574	496	535	2,878	11,350	7,067	344
Miscellaneous Income	-	-	-	-	-	279,716	24,175	-	-	-
Total Business-Type Activities	721	367	485	574	496	280,251	27,053	11,350	7,067	344
Total District-Wide	\$ 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	\$ 159,433,191
Change in Net Position										
Governmental Activities	\$ 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	\$ 11,938,407
Business-Type Activities	52,734	304,419	(150,213)	151,273	539,393	534,579	(225,496)	356,783	260,914	469,487
Total District	\$ 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	\$ 12,407,894

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

	2012	2013	2014	2015	Fiscal Year Ending June 30,		2018	2019	2020	2021
					2016	2017			(Restated)	
General Fund										
Reserved										
Unreserved										
Restricted	\$ 11,494,532	\$ 17,006,845	\$ 17,568,094	\$ 15,606,783	\$ 15,389,646	\$ 13,300,874	\$ 9,894,422	\$ 3,891,281	\$ 4,966,336	\$ 4,309,631
Committed	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	1,397,239
Assigned	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	4,857,612
Unassigned	<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>	<u>(9,658,515)</u>
Total General Fund	<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>(2,839,046)</u>	<u>905,967</u>
All Other Governmental Funds										
Reserved										
Unreserved										
Restricted	\$ (1,916,861)	\$ (1,988,074)		\$ 1	\$ 2	\$ 1		\$ 1	\$ 323,293	\$ 329,063
Unassigned	<u>-</u>	<u>-</u>	\$ (2,028,036)	(216,885)	<u>-</u>	<u>-</u>	<u>-</u>	(872,094)	(1,131,071)	(1,471,933)
Total All Other Governmental Funds	<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>\$ (807,778)</u>	<u>\$ (1,142,870)</u>

Note 1 - Fund Balance at June 30, 2020 is restated to reflect the implementation of GASB Statement No. 84, "Fiduciary Activities".

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,										
	2012	2013	2014	2015	2016	2017	2018	#	2019	2020	2021
Revenues											
Tax Levy	\$ 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	\$ 27,243,596
Tuition Charges	249,530	385,724	311,057	309,229	253,730	197,379	275,122		59,620	82,120	95,294
Interest Earnings	27,004	22,828	25,163	26,928	16,584	13,254	43,027		51,061		-
Miscellaneous	1,227,816	1,670,559	937,833	571,428	1,776,860	302,753	1,133,772		1,069,894	863,716	1,173,582
State Sources	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	202,267,757
Federal Sources	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	12,649,945
Total Revenue	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	243,430,174
Expenditures											
Instruction											
Regular Instruction	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	90,191,587
Special Education Instruction	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	28,172,861
Other Instruction	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	20,137,213
School Sponsored Activities and Athletics	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	1,382,026
Support Services:											
Student and Inst. Related Services	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	48,121,548
General Administration Services	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	2,541,805
School Administration Services	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	8,372,967
Business/Central Services	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	5,583,226
Plant Operations And Maintenance	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	19,939,304
Pupil Transportation	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	4,806,047
Capital Outlay	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	7,498,128
Debt Service:											
Principal	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	2,662,666
Interest and Other Charges	1,235,765	1,203,972	1,286,179	1,056,016	1,008,961	956,756	886,832		809,081	470,760	610,875
Costs of Issuance on Refunding Bonds	-	-	-	-	-	-	-		218,570	-	-
Total Expenditures	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	240,020,253
Excess (Deficiency) of Revenues											
Over (Under) Expenditures	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)	3,409,921
Other Financing Sources (Uses)											
Transfers In	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	1,902,317
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	(2,323,835)	(2,270,228)	(1,782,915)	(1,780,398)	(2,391,708)	(2,133,529)	(2,339,258)		(1,898,546)	(1,888,948)	(1,902,317)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-		5,021,669	-	-
Net Change in Fund Balances	\$ 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)	\$ 3,409,921
Debt Service as a Percentage of											
Noncapital Expenditures	1.48%	1.42%	1.74%	1.31%	1.24%	1.23%	1.18%		1.43%	1.47%	1.41%

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

<u>Fiscal Year Ended June 30,</u>	<u>Rental Income</u>	<u>Insurance Refunds</u>	<u>Refunds</u>	<u>Tuition</u>	<u>E-Rate</u>	<u>Cancel Prior Year Purchase Orders</u>	<u>Other</u>	<u>Interest</u>	<u>Total</u>
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
2021			59,928	95,294	\$ 646,377	263,605	16,751	4,071	1,086,026

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
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	2,920,584,039	2.266
2021	7,706,300	991,504,456			118,015,000	18,767,400	57,335,500	1,193,328,656	4,933,429	1,198,262,085	3,191,571,693	2.262

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

Overlapping Rates

Calendar Year	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
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
2021	2.262	4.930	1.193	8.385

Source: County Abstract of Ratables

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

Taxpayer	2021		Taxpayer	2012	
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 4,933,429	0.412%	Verizon	\$ 9,378,343	0.752%
Plainfield Madison Park LLC	3,413,600	0.285%	Norwood Estates LLC	4,178,800	0.335%
Woodlands Propco LLC	2,900,000	0.242%	Formation Properties	3,865,300	0.310%
Norwood Estates LLC	2,606,400	0.218%	Channel Park Avenue LLC	2,630,000	0.211%
New Jersey Bell Telephone Co	2,520,200	0.210%	Michael Manor LLC	2,400,000	0.192%
Michael Manor, LLC	2,400,000	0.200%	New Meadow Assoc LLC	2,122,300	0.170%
South Second St Plainfield Realty	1,881,700	0.157%	Plainfield South Ave Center	1,955,000	0.157%
HP Group Properties of USA LLC	1,859,400	0.155%	Hampshire Park Associates	1,944,500	0.156%
LGP Capital Plainfield LLC	1,806,200	0.151%	South Second St Plainfield Realty	1,886,700	0.151%
SW E Front Springfield LLC	1,700,000	0.142%	Prime Realty Associates, LLC	1,700,000	0.136%
	<u>\$ 26,020,929</u>	<u>2.172%</u>		<u>\$ 32,060,943</u>	<u>2.571%</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	
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%	
2021	27,243,596	27,243,596	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			
2012	\$ 25,530,000	\$ 206,657		\$ 25,736,657	49,772	\$ 517
2013	24,400,000	105,144		24,505,144	49,930	491
2014	23,245,000			23,245,000	50,183	463
2015	21,900,000			21,900,000	50,275	436
2016	20,510,000			20,510,000	50,425	407
2017	19,065,000			19,065,000	50,237	380
2018	17,550,000			17,550,000	50,321	349
2019	14,750,000		\$ 4,305,190	19,055,190	50,394	378
2020	13,015,000		3,237,524	16,252,524	50,302	323
2021	11,420,000		2,169,858	13,589,858	50,011	272

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		
2012	\$ 25,530,000		\$ 25,530,000	2.05%	\$ 513
2013	24,400,000		24,400,000	1.97%	489
2014	23,245,000		23,245,000	1.89%	463
2015	21,900,000	\$ 1	21,899,999	1.79%	436
2016	20,510,000	2	20,509,998	1.69%	407
2017	19,065,000	1	19,064,999	1.57%	380
2018	17,550,000		17,550,000	1.45%	349
2019	14,750,000	1	14,749,999	1.22%	293
2020	13,015,000	196,572	12,818,428	1.07%	255
2021	11,420,000	196,571	11,223,429	0.94%	224

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, 2020
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 11,420,000	\$ 11,420,000	
City of Plainfield	<u>41,838,649</u>	<u>-</u>	<u>\$ 41,838,649</u>
	<u>\$ 53,258,649</u>	<u>\$ 11,420,000</u>	41,838,649
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			24,206,474
Plainfield Municipal Utilities Authority (2) (B)			<u>6,235,813</u>
 Total Direct and Overlapping Debt			 <u>\$ 72,280,936</u>

Source:

- (1) City of Plainfield's December 31, 2020 Annual Debt Statement
- (2) Plainfield Municipal Utilities Authority's December 31, 2020 Annual Audit

- (A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2020 equalized value by the total 2020 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 2020

Equalized Valuation Basis

2020	\$ 2,920,584,039
2019	2,749,964,823
2018	2,775,365,438
	<u>\$ 8,445,914,300</u>

Average Equalized Valuation Of Taxable Property	<u>\$ 2,815,304,767</u>
---	-------------------------

Debt Limit (4% of Average Equalization Value)	112,612,191
Total Net Debt Applicable to Limit	<u>11,420,000</u>
Legal Debt Margin	<u>\$ 101,192,191</u>

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 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	\$ 112,612,191
Total Net Debt Applicable To Limit	<u>25,736,657</u>	<u>24,505,144</u>	<u>23,245,000</u>	<u>21,900,000</u>	<u>20,510,000</u>	<u>19,065,000</u>	<u>17,550,000</u>	<u>14,750,000</u>	<u>13,015,000</u>	<u>11,420,000</u>
Legal Debt Margin	<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>	<u>\$ 101,192,191</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	20.93%	21.83%	21.90%	21.24%	19.59%	17.75%	15.89%	13.27%	11.76%	10.14%

Source: Annual Debt Statements

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

Year	Population	County Per Capita Personal Income	Unemployment Rate
2012	49,772	\$ 55,167	11.90%
2013	49,930	56,150	10.40%
2014	50,183	59,259	8.50%
2015	50,275	61,345	7.40%
2016	50,425	62,697	6.70%
2017	50,237	65,130	6.30%
2018	50,321	68,313	5.80%
2019	50,394	70,865	5.10%
2020	50,302	70,865 (A)	10.90%
2021	50,011	70,865 (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>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>	<u>2021</u>
Instruction										
Regular	554.0	561.0	590.7	630.36	621.47	505.43	460.93	456.33	457.33	417.63
Other Instruction	152.7	134.4	134.7	140.04	139.00	259.94	270.55	303.71	337.45	345.71
Adult/Continuing Education Programs										
Support Services:										
Student and Instruction Related Services	134.5	152.7	179.0	166.36	171.74	182.74	178.24	172.07	178.92	180.52
General Administration Services	5.0	4.0	4.0	2.00	4.00	4.00	4.00	3.00	3.00	2.50
School Administrative Services	37.0	43.0	46.0	47.00	48.00	48.00	46.00	41.00	44.00	42.00
Administrative Information Technology	12.0	13.0	12.5	12.50	13.50	12.50	15.00	14.00	14.50	
Plant Operations And Maintenance	129.0	133.6	141.2	145.57	151.97	158.03	154.24	156.45	155.19	150.94
Pupil Transportation	20.0	17.0	17.7	17.67	17.67	17.67	13.67	14.67	14.67	13.95
Other Support Services	47.5	69.5	46.6	44.01	46.79	22.79	24.79	21.29	23.29	34.24
Total	<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>	<u>1,187.49</u>

Source: District Personnel Records

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

Fiscal Year	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff	Elementary	Middle School	Senior High School				
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%
2021	11,168	229,248,584	20,527	13.06%	742	10.47	11.21	10.75	7,846	6,960	-3.7%	88.71%

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)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	1,333	1,422	1,510	1,557	1,684	1,769	1,754	1,708	1,877	1,763
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	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	324	475	511	558	595	668	744	732	762	774
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	306	446	455	588	690	782	683	734	796	795
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	232	316	364	388	396	395	398	392	405	400
Capacity	185	185	185	185	185	185	185	392	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	343	365	400	392	407	416	409	382	378	375
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	614	601	634	668	648	643	664	693	686	683
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	351	351	393	390	421	412	394	379	382	394
Capacity (Students)	333	333	333	333	333	333	333	333	333	333
Cook										
Square Feet	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590
Enrollment	280	260	262	193	222	217	204	369	396	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)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Building										
Elementary (Continued)										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	491	465	485	508	508	496	471	472	495	502
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	576	567	585	621	607	581	553	547	610	623
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	429	414	458	453	460	434	414	425	449	461
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	309	316	310	314	326	318	312	317	367	358
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	598	543	608	643	656	640	584	588	634	657
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	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, 2021

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>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>	<u>2021</u>
School Facilities											
High School	\$	843,947	\$ 874,201	\$ 766,965	\$ 970,868	\$ 990,777	\$ 622,872	\$ 695,051	\$ 842,014	\$ 732,254	\$ 720,523
Hubbard Middle School		300,034	310,790	272,666	346,834	353,946	222,515	248,300	300,801	261,590	256,240
Maxson Middle School		366,138	379,264	332,741	423,250	431,929	271,541	303,008	367,077	319,227	312,687
Barlow Elementary School		139,909	144,925	127,147	161,732	165,049	103,761	115,785	140,267	121,983	159,727
Cedarbrook Elementary School		198,311	205,420	180,222	229,244	233,945	147,074	164,117	198,818	172,901	169,206
Clinton Elementary School		114,879	118,997	104,400	132,798	135,521	85,198	95,071	115,173	100,160	181,780
Cook Elementary School		146,648	151,905	133,271	169,522	172,998	108,759	121,362	147,023	127,858	125,172
Emerson Elementary School		205,371	212,733	186,638	237,406	242,274	152,310	169,960	205,897	179,058	177,868
Evergreen Elementary School		185,155	191,793	168,266	214,036	218,425	137,317	153,229	185,628	161,431	158,204
Jefferson Elementary School		179,379	185,810	163,017	207,359	211,611	133,034	148,450	179,839	156,396	123,439
Stillman Elementary School		126,752	131,296	115,190	146,523	149,528	94,004	104,897	127,077	110,512	108,146
Washington Elementary School		284,952	295,167	258,960	329,400	336,155	211,331	235,820	285,682	248,442	243,398
PAAAS Elementary School									117,748	102,399	177,871
Woodland Elementary School		117,447	121,657	106,735	135,768	138,552	87,103	97,197	-	-	-
Total School Facilities	\$	<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>	<u>2,914,261</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, 2021
(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 SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
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
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, 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, 2021 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 February 4, 2022.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Plainfield Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plainfield Board of Education's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Plainfield Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as item 2021-001.

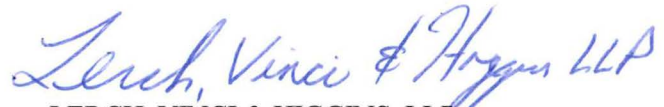
We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated February 4, 2022.

Plainfield Board of Education's Responses to Findings

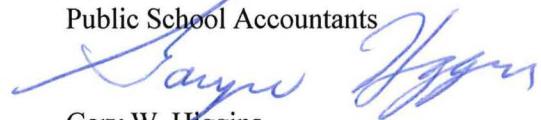
The Plainfield Board of Education's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Plainfield Board of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and,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

Purpose of this Report

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



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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
February 4, 2022



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
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**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, 2021. 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, 2021.

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 and each major fund of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2021, 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 February 4, 2022, 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

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

Gary W. Higgins

Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
February 4, 2022

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2020	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2021			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		211NJ304N1099	N/A	7/1/20-6/30/21	\$ 178,825			\$ 178,825	\$ 178,825						
Cash Assistance		211NJ304N1099	N/A	7/1/20-6/30/21	1,320,520			1,141,542	1,320,520			\$ (178,978)			\$ (178,978)
Cash Assistance		201NJ304N1099	N/A	7/1/19-6/30/20	2,303,909	\$ (105,739)		105,739							
School Breakfast Program	10.553	211NJ304N1099	N/A	7/1/20-6/30/21	828,993			716,635	828,993			(112,358)			(112,358)
School Breakfast Program	10.553	201NJ304N1099	N/A	7/1/19-6/30/20	1,017,614	(60,275)		60,275							
After School Snack Program	10.555	201NJ304N1099	N/A	7/1/19-6/30/20	85,654	(19,758)		19,758							
Fresh Fruits and Vegetable Program	10.582	211NJ304L1603	N/A	7/1/20-6/30/21	101,856			70,350	101,856			(31,506)			(31,506)
Fresh Fruits and Vegetable Program	10.582	201NJ304L1603	N/A	7/1/19-6/30/20	14,015	(4,975)		4,975							
Child and Adult Care Food Program	10.558	211NJ304N1099	N/A	7/1/20-6/30/21	677,107			522,794	677,107			(154,313)			(154,313)
Summer Food Service Program For Children	10.559	211NJ304N1099	N/A	7/1/20-6/30/21	253,190			253,190	253,190						
Total Child Nutrition Cluster						(190,747)		3,074,083	3,360,491			(477,155)			(477,155)
U.S. Department of Education passed-through State Department of Education															
General Fund															
Medical Assistance Program (SEMI)	93.778	2105NJSMAP	N/A	7/1/20-6/30/21	281,361			281,361	281,361						
Total General Fund								281,361	281,361						
Special Revenue Fund															
ESEA															
Title I	84.010	S010A200030	ESEA416021	7/1/20-9/30/21	2,686,471			264,136	2,258,097	2,162,344			\$ 359,889		
Title I, Carryover	84.010	S010A190030	ESEA416020	7/1/19-9/30/20	2,573,104	264,136		(264,136)							
Title I Reallocated	84.010A	S010A200030	ESEA416021	7/1/20-9/30/21	212,669			(115,190)	226,391	164,474		(53,273)			(53,273)
Title I Reallocated, Carryover	84.010A	S010A200030	ESEA416020	7/1/19-9/30/20	152,204	(115,190)		115,190							
Title I, SIA	84.010	S010A200030	ESEA416021	7/1/20-9/30/21	1,497,100			(2,086,381)	3,388,038	1,264,855			36,802		
Title I, SIA, Carryover	84.010	S010A190030	ESEA416020	7/1/19-9/30/20	1,179,700	(2,086,381)		2,086,381							
Title II A	84.367A	S367A200029	ESEA416021	7/1/20-9/30/21	248,800			52,306	415,355	264,429			203,232		
Title II A, Carryover	84.367A	S367A190029	ESEA416020	7/1/19-9/30/20	319,562	52,306		(52,306)							
Title III	84.365	S365A200030	ESEA416021	7/1/20-9/30/21	626,142			72,318	600,658	570,991			101,985		
Title III, Carryover	84.365	S365A190030	ESEA416020	7/1/19-9/30/20	529,250	72,318		(72,318)							
Title III, Immigrant Education	84.365A	S365A200030	ESEA416021	7/1/20-9/30/21	109,249			(17,998)	93,405	90,910		(15,503)			(15,503)
Title III, Immigrant Education, Carryover	84.365A	S365A190030	ESEA416020	7/1/19-9/30/20	74,685	(17,998)		17,998							
Title IV	84.424	S424A200031	ESEA416021	7/1/20-9/30/21	189,223			(13,599)	209,492	222,298		(26,405)			(26,405)
Title IV, Carryover	84.424	S424A190031	ESEA416020	7/1/19-9/30/20	159,814	(13,599)		13,599							
I.D.E.A.															
Basic Regular-Part B	84.027	H027A200100	IDEA416021	7/1/20-9/30/21	2,487,753			11,546	2,355,181	2,636,203		(269,476)			(269,476)
Basic Regular-Part B, Carryover	84.027	H027A190100	IDEA416020	7/1/19-9/30/20	2,237,645	11,546		(11,546)							
Preschool	84.173	H173A200114	IDEA416021	7/1/20-9/30/21	54,282			970	30,003	54,213		(23,240)			(23,240)
Preschool, Carryover	84.173	H173A190114	IDEA416020	7/1/19-9/30/20	52,516	970		(970)							
Total Special Education Cluster (IDEA)									2,690,416						

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2020	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2021			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	S287C200030	21E00082	09/01/20-08/31/21	\$ 550,000		\$ 57,356	\$ 317,681	\$ 458,691				\$ (83,654)		(83,654)
21st Century Community Learning Center, Carryover	84.287	S287C190030	20E00048	09/01/19-08/31/20	550,000	\$ 57,356	(57,356)								
21st Century Community Learning Center-Supplemental	84.287	S287C200030	21E00144	09/01/19-08/31/20	25,000				1,300				(1,300)		(1,300)
CARES Emergency Relief Grant	84.425D	S425D200027	N/A	3/13/20-9/30/22	2,252,778	(1,019,649)		2,206,887	1,183,388				\$ 3,850		
CRRSA - ESSER II	84.425D	S425D210027	N/A	3/13/20-9/30/23	8,593,900				125,503				(125,503)		(125,503)
CRRSA - Learning Acceleration	84.425D	S425D210027	N/A	3/13/20-9/30/23	551,512				432,512				(432,512)		(432,512)
CRRSA - Mental Health	84.425D	S425D210027	N/A	3/13/20-9/30/23	45,000								-		-
Addressing Student Learning Loss Comp	84.425D	S425D210027	21E00174	4/1/21-8/31/22	156,420				23,813				(23,813)		(23,813)
Total ESSER Cluster									<u>1,765,216</u>						
CARES Aid - Passed through County of Union	21.019	N/A	N/A	7/1/20-6/30/21	408,850			408,850	408,850						
Coronavirus Relief Grant - School Reopening Plan	21.019	N/A	N/A	7/1/20-6/30/21	1,098,107			1,098,107	1,098,107						
Nonpublic Digital Divide	21.019	N/A	N/A	7/16/20-10/31/20	13,442			13,132	13,132						
Total CARES Cluster									<u>1,520,089</u>						
Perkins Secondary Consolidated	84.048	V048A200030	N/A	7/1/20-6/30/21	56,334		(3,729)	42,406	47,193				(8,516)		(8,516)
Perkins Secondary Consolidated	84.048	V048A190030	N/A	7/1/19-6/30/20	83,412	(3,729)	3,729	-	-				-		-
Total U.S. Department of Education - Special Revenue Fund						<u>(2,797,914)</u>	<u>-</u>	<u>13,663,683</u>	<u>11,223,206</u>	<u>-</u>	<u>-</u>	<u>(1,063,195)</u>	<u>705,758</u>	<u>-</u>	<u>(1,063,195)</u>
Total						<u>\$ (2,988,661)</u>	<u>\$ -</u>	<u>\$ 17,019,127</u>	<u>\$ 14,865,058</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,540,350)</u>	<u>\$ 705,758</u>	<u>\$ -</u>	<u>\$ (1,540,350)</u>

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2020		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2021			Memo		
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2020						(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures	
State Department of Education																
General Fund																
Equalization Aid	21-495-034-5120-078	7/1/20-6/30/21	\$ 120,093,840				\$ 108,126,927	\$ 120,093,840				\$ (11,966,913)			\$ 120,093,840	
Equalization Aid	20-495-034-5120-078	7/1/19-6/30/20	114,218,804	(11,355,678)			11,355,678									
Security Aid	21-495-034-5120-084	7/1/20-6/30/21	4,765,864				4,290,963	4,765,864				(474,901)			4,765,864	
Security Aid	20-495-034-5120-084	7/1/19-6/30/20	4,765,864	(473,824)			473,824									
Education Adequacy Aid	21-495-034-5120-083	7/1/20-6/30/21	11,009,173				9,912,149	11,009,173				(1,097,024)			11,009,173	
Education Adequacy Aid	20-495-034-5120-083	7/1/19-6/30/20	11,009,173	(1,094,536)			1,094,536									
Special Education Categorical Aid	21-495-034-5120-089	7/1/20-6/30/21	9,005,908				8,108,502	9,005,908				(897,406)			9,005,908	
Special Education Categorical Aid	20-495-034-5120-089	7/1/19-6/30/20	9,005,908	(895,371)			895,371									
State Aid Public Cluster								144,874,785								
Transportation Aid	21-495-034-5120-014	7/1/20-6/30/21	1,835,983				1,653,034	1,835,983				(182,949)			1,835,983	
Transportation Aid	20-495-034-5120-014	7/1/19-6/30/20	1,835,983	(182,534)			182,534									
Extraordinary Aid	21-495-034-5120-044	7/1/20-6/30/21	3,127,930					3,127,930				(3,127,930)			3,127,930	
Extraordinary Aid	20-495-034-5120-044	7/1/19-6/30/20	2,366,413	(2,366,413)			2,366,413									
Additional Non Public Transportation Aid	21-495-034-5120-014	7/1/20-6/30/21	80,330					80,330				(80,330)		\$ (80,330)	80,330	
Additional Non Public Transportation Aid	20-495-034-5120-014	7/1/19-6/30/20	784	(784)			784									
T.P.A.F - NCGI	21-495-034-5094-004	7/1/20-6/30/21	294,177				294,177	294,177							294,177	
T.P.A.F - LTDI	21-495-034-5094-004	7/1/20-6/30/21	9,997				9,997	9,997							9,997	
T.P.A.F - Normal Cost	21-495-034-5094-002	7/1/20-6/30/21	15,461,586				15,461,586	15,461,586							15,461,586	
T.P.A.F - Post Retirement Medical	21-495-034-5094-001	7/1/20-6/30/21	4,937,611				4,937,611	4,937,611							4,937,611	
T.P.A.F -Reimbursed Social Security	21-495-034-5094-003	7/1/20-6/30/21	4,410,293				3,976,379	4,410,293				(433,914)		(433,914)	4,410,293	
T.P.A.F -Reimbursed Social Security	20-495-034-5094-003	7/1/19-6/30/20	4,334,311	(215,051)			215,051									
Total General Fund				(16,584,191)			173,355,516	175,032,692				(18,261,367)			(514,244)	175,032,692
Special Revenue																
Preschool Education Aid	21-495-034-5120-086	7/1/20-6/30/21	21,941,705			\$ 942,915	19,747,535	23,084,199	\$ 921,816			(2,194,170)	\$ 722,237		23,084,199	
Preschool Education Aid	20-495-034-5120-086	7/1/19-6/30/20	20,739,860	(1,131,071)		(942,915)	2,073,986									
New Jersey Nonpublic Aid:																
Textbook Aid	21-100-034-5120-064	7/1/20-6/30/21	18,877				18,877	15,873					\$ 3,004		15,873	
Textbook Aid	20-100-034-5120-064	7/1/19-6/30/20	22,665		\$ 8,708				\$ 8,708							
Nursing Services	21-100-034-5120-070	7/1/20-6/30/21	31,518				31,518	16,593					14,925		16,593	
Nursing Services	20-100-034-5120-070	7/1/19-6/30/20	41,710		25,678						25,678					
Technology Initiative	20-100-034-5120-373	7/1/19-6/30/20	15,480		6,052						6,052					
Security Aid	21-100-034-5120-509	7/1/20-6/30/21	54,075				54,075	39,453					14,622		39,453	
Security Aid	20-100-034-5120-509	7/1/19-6/30/20	64,500		21,958						21,958					
Auxiliary Services:																
Compensatory Education	21-100-034-5120-067	7/1/20-6/30/21	95,800				95,800	78,903					16,897		78,903	
Compensatory Education	20-100-034-5120-067	7/1/19-6/30/20	89,231	(8,923)	18,008		8,923			18,008						
Transportation	20-100-034-5120-068	7/1/20-6/30/21	7,298				7,298						7,298			
Transportation	20-100-034-5120-068	7/1/19-6/30/20	6,665	(666)			666									
Handicapped Services:																
Examination and Classification	21-100-034-5120-066	7/1/20-6/30/21	32,324				32,324	13,194					19,130		13,194	
Examination and Classification	20-100-034-5120-066	7/1/19-6/30/20	21,182	(5,523)	10,770		5,523			10,770						
Corrective Speech	21-100-034-5120-066	7/1/20-6/30/21	12,760				12,760	12,122					638		12,122	
Corrective Speech	20-100-034-5120-066	7/1/19-6/30/20	10,572		91					91						
Supplemental Instruction	21-100-034-5120-066	7/1/20-6/30/21	19,428				19,428	10,684					8,744		10,684	
Supplemental Instruction	20-100-034-5120-066	7/1/19-6/30/20	18,618		8,337					8,337						

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2020		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2021			Memo	
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2020						(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	SB21039	7/1/20-6/30/21	\$ 309,854				\$ 309,854	\$ 249,078					\$ 60,776		\$ 249,078
School Based Youth Services	SB20039	7/1/19-6/30/20	309,854		\$ 17,438								17,438		
School Based Youth Services- Maxson	SB21039	7/1/20-6/30/21	179,504				179,504	158,665					20,839		158,665
School Based Youth Services- Maxson	SB20039	7/1/19-6/30/20	179,504		1,562								1,562		
School Based Youth Services- Hubbard	SB21039	7/1/20-6/30/21	176,851				176,851	174,171					2,680		174,171
School Based Youth Services- Hubbard	SB20039	7/1/19-6/30/20	176,851		695								695		
School Based Youth Services- APPI	SB21039	7/1/20-6/30/21	62,777				62,777	59,672					3,105		59,672
School Based Youth Services- APPI	SB20039	7/1/19-6/30/20	62,777		2,077								2,077		
School Based Youth Services- PLP	SB21039	7/1/20-6/30/21	109,286				109,286	102,607					6,679		102,607
School Based Youth Services- PLP	SB20039	7/1/19-6/30/20	109,286		1,308								1,308		
School Based Youth Services - Family Success	SB21039	7/1/20-6/30/21	240,000				240,000	229,333					10,667		229,333
School Based Youth Services - Family Success	SB20039	7/1/19-6/30/20	240,000		27,000								27,000		
School Based Youth Services - FFC/Jefferson	SB21039	7/1/20-6/30/21	45,463				45,463	35,063					10,400		35,063
School Based Youth Services - FFC/Jefferson	SB20039	7/1/19-6/30/20	45,463		16,769								16,769		
School Based Youth Services - FFC/Emerson	SB21039	7/1/20-6/30/21	45,463				45,463	37,826					7,637		37,826
School Based Youth Services - FFC/Emerson	SB20039	7/1/19-6/30/20	45,463		6,474								6,474		
Wrap Around -ECPA	N/A	7/1/20-6/30/21	155,843				155,843	155,843							155,843
Wrap Around -ECPA	N/A	7/1/19-6/30/20	163,900	\$ 800	-	-	-	-	-	-	-	-	800	-	-
Total Special Revenue Fund				<u>(1,145,383)</u>	<u>172,925</u>	<u>-</u>	<u>23,433,754</u>	<u>24,473,279</u>	<u>\$ 921,816</u>	<u>\$ 99,602</u>	<u>\$ (2,194,170)</u>	<u>\$ 722,237</u>	<u>\$ 282,164</u>	<u>-</u>	<u>24,473,279</u>
Debt Service Fund															
Debt Service Aid Type II	21-495-034-5120-075	7/1/20-6/30/21	980,818	-	-	-	980,818	980,818	-	-	-	-	-	-	980,818
Total Debt Service Fund				<u>-</u>	<u>-</u>	<u>-</u>	<u>980,818</u>	<u>980,818</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>980,818</u>
Capital Projects Fund															
Schools Development Authority On-Behalf Payments	N/A	7/1/20-6/30/21	4,419,023	-	-	-	4,419,023	4,419,023	-	-	-	-	-	-	4,419,023
Total Capital Projects Fund				<u>-</u>	<u>-</u>	<u>-</u>	<u>4,419,023</u>	<u>4,419,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,419,023</u>
Enterprise Fund															
State School Lunch Program	21-100-010-3350-023	7/1/20-6/30/21	81,413	-	-	-	63,611	81,413	-	-	(17,802)	-	-	(17,802)	81,413
Total Enterprise Fund				<u>-</u>	<u>-</u>	<u>-</u>	<u>63,611</u>	<u>81,413</u>	<u>-</u>	<u>-</u>	<u>(17,802)</u>	<u>-</u>	<u>-</u>	<u>(17,802)</u>	<u>81,413</u>
Total State Financial Assistance Subject to Single Audit Determination				<u>(17,729,574)</u>	<u>172,925</u>	<u>-</u>	<u>202,252,722</u>	<u>204,987,225</u>	<u>921,816</u>	<u>99,602</u>	<u>(20,473,339)</u>	<u>722,237</u>	<u>282,164</u>	<u>(532,046)</u>	<u>204,987,225</u>
State Financial Assistance															
Not Subject to Single Audit Determination															
General Fund															
On-Behalf TPAF NCGI	21-495-034-5094-004	7/1/20-6/30/21	294,177				(294,177)	(294,177)							(294,177)
On-Behalf TPAF LTDI	21-495-034-5094-004	7/1/20-6/30/21	9,997				(9,997)	(9,997)							(9,997)
On-Behalf TPAF Normal Cost	21-495-034-5094-002	7/1/20-6/30/21	15,461,586				(15,461,586)	(15,461,586)							(15,461,586)
On-Behalf TPAF Post-Retirement Med	21-495-034-5094-001	7/1/20-6/30/21	4,937,611				(4,937,611)	(4,937,611)							(4,937,611)
Capital Projects Fund															
On-Behalf Payments - Schools Development Authority	N/A	7/1/20-6/30/21	4,419,023	-	-	-	(4,419,023)	(4,419,023)	-	-	-	-	-	-	(4,419,023)
Total State Financial Assistance Subject to Single Audit				<u>\$ (17,729,574)</u>	<u>\$ 172,925</u>	<u>\$ -</u>	<u>\$ 177,130,328</u>	<u>\$ 179,864,831</u>	<u>\$ 921,816</u>	<u>\$ 99,602</u>	<u>\$ (20,473,339)</u>	<u>\$ 722,237</u>	<u>\$ 282,164</u>	<u>\$ (532,046)</u>	<u>\$ 179,864,831</u>

(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, 2021**

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 \$1,378,767 for the general fund and an increase of \$829,572 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	\$ 281,361	\$ 173,653,925	\$ 173,935,286
Special Revenue Fund	12,368,584	23,213,991	35,582,575
Capital Projects Fund		4,419,023	4,419,023
Debt Service Fund		980,818	980,818
Food Service Fund	3,360,491	81,413	3,441,904
	<u> </u>	<u> </u>	<u> </u>
Total Financial Assistance	<u>\$ 16,010,436</u>	<u>\$ 202,349,170</u>	<u>\$ 218,359,606</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, 2021**

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 \$4,410,293 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, 2021. The amount reported as TPAF Pension System Contributions in the amount of \$15,755,763, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$4,937,611 and TPAF Long-Term Disability Insurance in the amount of \$9,997 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2021. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$4,419,023 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, 2021.

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>\$980,501</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, 2021**

Part I – Summary of Auditor’s Results

Financial Statement Section

- A) Type of auditors' report issued: Unmodified
- B) Internal control over financial reporting:
- 1) Material weakness (es) identified? yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes none reported
- C) Noncompliance material to the basic financial statements noted? X yes no

Federal Awards Section

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

I) Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number</u>	<u>Name of Federal Program or Cluster</u>
<u>84.424</u>	<u>S424A200031</u>	<u>ESEA - Title IV</u>
<u>84.425D</u>	<u>S425D210027</u>	<u>Coronavirus Aid, Relief, and Economic Security (CARES)</u>
<u>21.019</u>	<u>N/A</u>	<u>Elementary and Secondary School Emergency Relief (ESSER)</u>
<u> </u>	<u> </u>	<u> </u>
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**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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>21-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>21-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>21-495-034-5120-084</u>	<u>Security Aid</u>
<u>21-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>21-495-034-5120-044</u>	<u>Extraordinary Aid</u>
<u>21-495-034-5120-075</u>	<u>Debt Service Aid</u>
<u> </u>	<u> </u>
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**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2021-001:

The audit of billings of certain vendors providing services on a time and material basis indicated the invoices presented for payment did not include the number of hours worked and the corresponding hourly rates and the quantity of materials provided and the corresponding cost per unit.

Criteria or specific requirement:

Internal control procedures related to purchasing in accordance with the Public School Contracts Law.

Condition:

Vendor invoices were not detailed as to the number of hours worked and the corresponding hourly rates and/or the quantity of materials provided and the corresponding cost per unit.

Context:

- Two (2) vendors tested who were awarded bids for carpentry services and repair and door hardware supplies did not include appropriate detail on the respective invoices presented for payment.
- Four (4) vendors tested utilizing a State contract or a cooperative purchasing program did not include appropriate detail on the respective invoices presented for payment.

Effect:

Noncompliance with requirements of the Public School Contracts Law. Furthermore, charges for services may not be in accordance with the cooperative and public bid awards.

Cause:

Unknown.

Recommendation:

All invoices provided for payment by vendors providing services based upon time and materials include the proper detail that corresponds with the respective bid award.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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, 2021

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, 2021**

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.