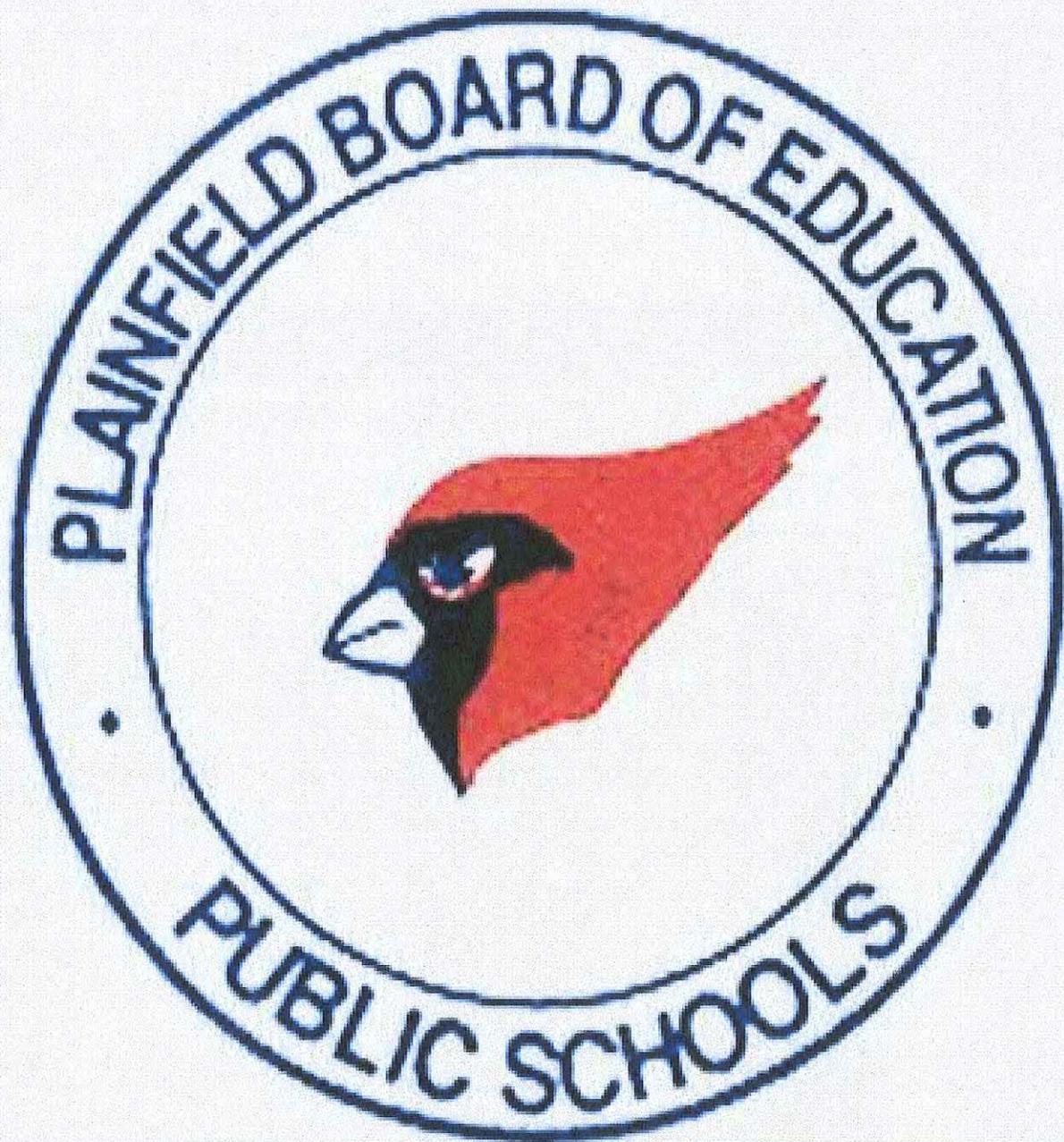


**PLAINFIELD BOARD OF EDUCATION
COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

ANNUAL AUDIT FOR THE YEAR ENDING JUNE 30, 2012



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2012**

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

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

INTRODUCTORY SECTION

Letter of Transmittal	i-x
Organizational Chart	xi
Roster of Officials	xii
Consultants and Advisors	xiii

FINANCIAL SECTION

Independent Auditor's Report	1-2
------------------------------	-----

REQUIRED SUPPLEMENTARY INFORMATION- PART I

Management's Discussion and Analysis	3-11
--------------------------------------	------

Basic Financial Statements

A. District-wide Financial Statements

A-1	Statement of Net Assets	12
A-2	Statement of Activities	13-14

B. Fund Financial Statements

Governmental Funds

B-1	Balance Sheet	15
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balances	16
B-3	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17

Proprietary Funds

B-4	Statement of Net Assets	18
B-5	Statement of Revenues, Expenses, and Changes in Fund Net Assets	19
B-6	Statement of Cash Flows	20

Fiduciary Funds

B-7	Statement of Fiduciary Net Assets	21
B-8	Statement of Changes in Fiduciary Net Assets	22

Notes to the Basic Financial Statements	23-50
--	--------------

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

REQUIRED SUPPLEMENTARY INFORMATION – PART II

C. Budgetary Comparison Schedules

C-1	Budgetary Comparison Schedule – General Fund	51-58
C-1A	Combining Budgetary Comparison Schedule – General Fund	59-65
C-1B	Budgetary Comparison Schedule – Education Jobs Fund Program	66
C-2	Budgetary Comparison Schedule – Special Revenue Fund	67
C-3	Notes to the Required Supplementary Information	68

OTHER SUPPLEMENTARY INFORMATION

D. School Level Schedules

D-1	Combining Balance Sheet	69
D-2	Blended Resource Fund 15 – Schedule of Expenditures Allocated by Resource Type – Actual	70-85
D-3	Blended Resource Fund – Schedule of Expenditures	86-166

E. Special Revenue Fund

E-1	Combining Schedule of Program Revenues and Expenditures Special Revenue Fund – Budgetary Basis	167-169
E-1A	Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	170-175
E-2	Preschool Education Aid Schedule of Expenditures – Budgetary Basis	176-177

F. Capital Projects Fund

F-1	Summary Statement of Project Expenditures	178
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	179
F-2a	Schedule of Project Revenues, Expenditures, Project Balances and Project Status – Budgetary Basis – Roof Replacement	180
F-2b	Schedule of Project Revenues, Expenditures, Project Balances and Project Status – Budgetary Basis – Window and Door Replacement	181

G. Proprietary Funds

Enterprise Fund

G-1	Combining Statement of Net Assets - N/A	182
G-2	Combining Statements of Revenues, Expenses and Changes in Net Assets - N/A	182
G-3	Combining Statements of Cash Flows – N/A	182

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

REQUIRED SUPPLEMENTARY INFORMATION – PART II

H. Fiduciary Funds

H-1	Combining Statement of Agency Fund Net Assets	183
H-2	Combining Statement of Changes in Fiduciary Net Assets – N/A	183
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	184
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	185

I. Long-Term Debt

I-1	Schedule of Serial Bonds	186
I-2	Schedule of Capital Leases Payable - Not Applicable	187
I-3	Debt Service Fund Budgetary Comparison Schedule	188
I-4	Schedule of Intergovernmental Loans Payable	189

J. STATISTICAL SECTION (Unaudited)

J-1	Net Assets by Component	190
J-2	Changes in Net Assets	191-192
J-3	Fund Balances – Governmental Funds	193
J-4	Changes in Fund Balances - Governmental Funds	194
J-5	General Fund Other Local Revenue by Source	195
J-6	Assessed Value and Actual Value of Taxable Property	196
J-7	Direct and Overlapping Property Tax Rates	197
J-8	Principal Property Taxpayers	198
J-9	Property Tax Levies and Collections	199
J-10	Ratios of Outstanding Debt by Type	200
J-11	Ratios of Net General Bonded Debt Outstanding	201
J-12	Direct and Overlapping Governmental Activities Debt	202
J-13	Legal Debt Margin Information	203
J-14	Demographic and Economic Statistics	204
J-15	Principal Employers	205
J-16	Full-Time Equivalent District Employees by Function/Program	206
J-17	Operating Statistics	207
J-18	School Building Information	208-209
J-19	Schedule of Required Maintenance for School Facilities	210
J-20	Insurance Schedule	211

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

K. SINGLE AUDIT SECTION

K-1	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	212-213
K-2	Report on Compliance with Requirements that could have a Direct and Material Effect On Each Major and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and New Jersey OMB Circular 04-04 – Independent Auditor’s Report	214-215
K-3	Schedule of Expenditures of Federal Awards	216-217
K-4	Schedule of Expenditures of State Financial Assistance	218-219
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	220-222
K-6	Schedule of Findings and Questioned Costs	223-226
K-7	Summary Schedule of Prior Year Audit Findings	227

INTRODUCTORY SECTION



Public Schools of Plainfield

New Jersey

OFFICE OF THE BOARD OF EDUCATION

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November 15, 2012

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, 2012 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the Plainfield Board of Education (the "Board"). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Single Audit. The Introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The Financial section includes the auditors' report, management's discussion analysis, basic financial statements, and required supplementary information. The Statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act, the U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this Single Audit, including the auditors' report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the Single Audit section of this report.

1) REPORTING ENTITY AND ITS SERVICES

The Board of Education of the City of Plainfield is an independent entity within the criteria adopted by Government Account Standards Board (GASB) as established by NCGA

Statement No. 3. All funds of the District are included in this report. The Board of Education of the City of Plainfield and all its schools constitute the District's reporting entity.

The Board of Education of the City of Plainfield provides a comprehensive educational program predicated on the Core Curriculum Content Standards for students in grades Kindergarten through Twelve. A full-day Preschool Program for three and four year olds is provided through collaboration with community Day Care Centers, in addition to a few Pre-Kindergarten classes in the public schools. The District addresses the needs of the "whole child" by offering an exhaustive program for exceptional children in the areas of Special Education both in and out of district; and magnet programs for Intellectually Gifted, Artistically, and Musically Talented students. Furthermore, enrichment and basic skills tutorial opportunities are provided for students before and after school. A variety of School to Work and College Transition programs that included college credits and actual work experience were offered in grades 9-12 for day students attending Plainfield High School, and for students in the Alternative School program as well as vocational and special education for disabled youngsters.

The District completed the 2011-2012 fiscal year with an average daily enrollment of 6,460 students, which is 117 students above the previous year's 2010-2011 enrollment. It should be noted that the general decline in enrollment over the past several years has been caused by the opening of new Charter Schools that have enrollments exceeding 1,000 students.

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>
2011-12	6,460	1.8
2010-11	6,343	.237
2009-10	6,328	.00
2008-09	6,320	(2.21)
2007-08	6,463	(2.91)
2006-07	6,657	(6.52)
2005-06	7,121	(4.66)
2004-05	7,469	(1.01)
2003-04	7,545	(1.83)
2002-03	7,689	2.22

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 the cities large industrial park located near the 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.

Additionally, part of the Long Range Facilities for the Board of Education of the City of Plainfield included numerous construction and renovation projects. Major initiatives places emphasis on Whole School Reform and the goals of creating ideal class size and class space, this suggest the physical plants or aging schools must all be examined and overhauled. In fact, the District's Long Range Facility Plan, in compliance with State Department of Education and Abbott requirements, illustrates a need for significant physical plant renovations, alterations and new construction. New Jersey School Development Authority (NJSDA), formerly the New Jersey School Construction Corporation (NJSCC) in accordance with the State Department of Education approved major initiatives with construction needs of approximately \$402 million. (This figure includes all aspects of the plan, including new construction of additions and buildings, reconfiguration, and acquisition of land.) These projects included but were not restricted to land acquisition and construction of a new middle school, addition and renovation to Cook Elementary, addition and renovation to Woodland Elementary School, addition and renovation to Jefferson Elementary School, construction of an Early Childhood Center adjacent to Cedarbrook Elementary School on the Cedarbrook site, renovation and construction of an Early Childhood Center to replace the existing Adult Learning Center on the Adult Learning Center site, demolition of the existing 1916 old Plainfield High School and the renovation and construction of additions to the new Plainfield High School.

3) MAJOR INITIATIVES

LANGUAGE ARTS LITERACY

K-5

The Literacy Program at the elementary level of the Plainfield Public Schools is aligned to the Common Core Standards and state assessments. This is implemented across all grade levels and provides varied literacy experiences to all students including Special Education and English Language Learners in the areas of Reading, Writing, Speaking, Listening and Viewing.

There are several foci this year:

- Providing teachers with professional development in effective teaching strategies
- Providing principals with training in identifying effective literacy strategies
- Writers Workshop
- Children's Literacy Initiative
- Supplemental Instruction Programs for Tier II Students

Grades 6-8

The Literacy Program at the K-8 Centers and the two middle schools of the Plainfield Public Schools is aligned to the New Jersey Core Curriculum Content Standards and to the state assessment. It utilizes an integrated approach to teaching literature. The program offers special support of English Language Learners and Special Education students through the use of varied strategies that will ensure that students process what they read, and apply the skills necessary to construct meaning. All students are exposed to reading varied genres, topics and authentic writing opportunities. Writing is encouraged across the curriculum at all grade levels.

The focus at the middle school is the Writing Process.

Grades 9-12

Plainfield High School students are required to complete a minimum of four English courses for graduation. Students are offered honors courses at each level, Advanced Placement English in their senior year for ten credits. Students are provided with opportunities to advance in the next level based on their interest and achievement in English courses. Students receive a double block of literacy.

Several electives are offered throughout the students' high school experience. Teachers design lessons that address the New Jersey Core Curriculum Content Standards in the five Language Arts areas: Speaking, Listening, Reading, Writing, and Viewing. AHSA English continues to be available only to graduating seniors who have not yet received a minimum passing score on the Language Arts section of the HSPA. ESL Courses Levels 1-4, count as English credit toward graduation for all English Language Learners. AHSA Literacy is also available in Spanish for ELL's who are in the country three years or less and cannot attain a passing grade on the HSPA. If students opt to do AHSA Literacy in Native Language, they must also pass a minimum basic skills test in English (MACII) in order to fulfill State graduation requirements.

MATHEMATICS

Plainfield Public School elementary schools have implemented the NJ Model Curriculum for Math. Everyday Math is a student centered math program that supports NJCCCS and the Common Core Standards for Math in Mathematics. A goal of the program is to build conceptual understanding while developing number proficiency. The structure of Everyday Math allows teachers to differentiate instruction for all learners. Students' knowledge of number is connected to geometry, algebraic reasoning, measurement and data analysis. Cross curricular activities, games, and technology are used to support learning. Moreover, students learn and apply an array of strategies to solve problems.

Plainfield High School, PAAAS and Barack Obama Academy offer courses that satisfy New Jersey State graduation requirement, college prep, and advance placement. The district has levels of courses to meet the needs of all learners. The courses used to meet graduation requirements are Algebra I, Geometry, and Algebra II. Students requiring additional support in Algebra I are offered the following courses of study: Algebra IA, Algebra IB, Geometry, and Algebra II. The recommended sequence for students at standard level of math proficiency is Algebra I, Geometry, Algebra II and Pre-Calculus or Probability Statistics, and Data Analysis. At honors level, courses continue with Pre-Calculus and AP Calculus.

The Plainfield Public Schools also offer elective math courses. Classes for PSAT/SAT preparation are offered to students in grades 10-12. AHSA Mathematics is only open to graduating seniors who have failed to receive the minimum passing score on the mathematics section of the New Jersey High School Proficiency Assessment (HSPA). A passing score on the HSPA or the completion of the SRA process is required for graduation. All courses are endorsed by national and state standards.

SCIENCE

The district's science program in kindergarten through 6th grade is built around *Science a Closer Look* series which provides a variety of inquiry experiences that also foster conceptual understanding. The K-6 Science Program is a comprehensive standards-based program. Each Science lesson was designed around the 5-E Instructional Model or Learning Cycle (Engage, Explore, Explain, Evaluation, Extend) shown to help students construct a deeper understanding of scientific concepts.

In addition, this Science program promotes inquiry thinking skills and provides the context for students to learn to read informational text. The science investigations featured throughout this program align with the objectives and outcomes of each lesson. All activities have been classroom tested in diverse learning settings.

The district's science program implemented in grade 9, is built around the *CPO/California Physics Outlet* series which is driven by hands-on, structured, and open inquiry-based activities. Middle school science program promotes comprehension while fostering the development of reading, writing, math and study skills.

It provides comprehensive content, real world connections, additional activities, key vocabulary, chapter reviews and assessments.

Lab equipment creates excitement about learning science concepts and allows students of all ability levels to be successful.

Grade 8 CPO Physical/Earth Science Approach

The CPO middle school science program promotes comprehension while fostering the development of reading, writing, math, and study skills. It provides comprehensive content, real world connections, additional activities, key vocabulary, chapter reviews, and assessments. Lab equipment creates excitement about learning science concepts and allows students of all ability levels to be successful.

At the high school level students take three years of science to fulfill requirements for graduation, Physical Science, Biology, and Chemistry. Curriculum is based on the NJCCCS for Science.

Grade 9 Biology

The comprehensive Biology program is updated with emphasis on meeting standards and exceeding expectations. It will inspire students to interact with the most relevant biology content. Biology.com is the dynamic digital component of the program.

Grade 11 Chemistry

The high school chemistry program has dynamic instructional strategies that accommodate students of all ability levels as well as facilitates understanding of chemistry concepts for students of all learning levels. The program has an integrated math support that reinforces students' math and problem-solving skills. It provides a variety of Labs and Demos that get students excited about being involved in chemistry. The Online resources component is designed to enrich the learning experience with the click of a mouse.

SOCIAL STUDIES

Grades K-5:

Plainfield middle schools as well as K-8 centers are all using new textbooks that are aligned to the New Jersey Core Curriculum Content Standards and Common Core in Language Arts Literacy. Social Studies at the elementary level is aligned to the NJCCCS and is a core comprehensive program that takes students on a fascinating journey to explore the people, places, and events that have impacted history. This is implemented across all grade levels and provides a fascinating journey to all students' including Special Education and English Language Learners. All elementary level classes expose students to multicultural experiences that cross all content areas. The brand new program combines rich content with colorful graphics and interactive text to highlight core concepts and provide a better understanding for students. The ultimate goal is to meet the needs of all students and achieve success.

6th – 8th Grade

Plainfield middle schools as well as K-8 centers are all using new textbooks that are aligned to the New Jersey Core Curriculum Content Standards and Common Core in Language Arts Literacy and Math. The program introduces our students to an enriched view of geography, U.S. history, economics, government, citizenship, and current events. A strong geographic thread is interwoven with history, government, and current events to analyze different regions of the world and the issues they face.

The eighth grade program gives a student-friendly presentation of American history from pre-exploration to the present. The program ensures accuracy in every detail of the narrative, maps, and charts. This program emphasizes skill development – from reading maps to analyzing primary and secondary sources to exploring the connections between history and geography, economics, government, citizenship, and current events.

9th -12th Grade

The Social Studies programs at the high school level of the Plainfield Public Schools are aligned to the New Jersey Core Curriculum Content Standards and Common Core in Language Arts Literacy and Math. Teachers design daily lessons that address the New Jersey Core Curriculum Content Standards. The Social Studies program helps to prepare our students for the (HSPA) New Jersey State Assessment. All students are required to have three years of required courses which includes: American and World History, Economics and American Government. Several electives are offered once the required courses have been completed; African-American History, Latino Prospective, Sociology, Anthropology, Women's Studies, Global Issues, Psychology, Leadership Education I-IV, and Peer Leadership.

BILINGUAL / ESL / WORLD LANGUAGES

The Plainfield Public Schools has implemented Dual Language Developmental Programs district-wide. This current school year, the district has in place Two-Way Immersion Model and a One-Way Developmental Model in grades Kindergarten thru fifth.

Dual Language Immersion and One-Way Developmental Models are research-based educational models which offer students the opportunity to develop proficiencies in all subject areas as determined by the NJCCCS and Common Core in Language Arts Literacy, while simultaneously acquiring a second language.

ESL and World Languages are a component of our language development programs.

The ESL program in Plainfield is an integral component of the language development programs. The ESL teacher pushes into and supports all the ELL's in their classroom for a minimum of 150 minutes per week. Our ESL program also provides English Language Literacy support to students who no longer require native language instruction but are still entitled to receive services in the General Education Classroom.

World Language teachers not only teach Spanish through a content area to our general and special education populations, but provide support to the language learners in the Two-Way and One-Way classes during the weeks that students are receiving instruction through Spanish.

The Two-Way Immersion and One-Way Developmental Programs aim to:

- Promote Bi-literacy – read and write at grade level or above in two languages
- Set and maintain high expectations for all students, ensuring a rich and demanding curriculum with appropriate assistance and support

Embrace each of our students as unique individuals with the potential to become contributing and productive citizens in our society while simultaneously fostering a positive self-image of their cultural heritage and native language.

WORLD LANGUAGE

Instructional goals in the district's **K-12 World Language Program** are based on NJCCCS and are aligned to the Five C's for Foreign Language Education: Communication, Culture, Connections, Comparisons, and Community. In some schools, World Language is also facilitated by Technology teachers and offers French, Mandarin, Latin and Italian.

K-6 and K-8

All Elementary Schools in the district offer Spanish instruction to all students in grade K-6 and grade K-8 centers.

6-8 Middle Schools

Hubbard Middle School offers students the opportunity to take Spanish or French.

Grades 9-12

Ten World Language credits are required for high school graduation. Students can choose from French or Spanish. Each language offers a variety of courses that students can take depending on their proficiency in the language and academic progress. A special track that offers Spanish for Native Speakers has been implemented to meet the needs of our growing population of Spanish speaking students in the district. In addition, Advanced Placement Spanish has been added to the Spanish course offering at Plainfield High School.

The Bilingual/ESL/World Language office implemented and offered the following programs and training for the year:

Dual Language Monthly Training Sessions – Training and follow-up sessions on instituting the Dual Language Program for elementary schools provided by our District Dual Language Program staff.

Universal Design for Learning – (partnership/collaboration with Rutgers) to provide instructional staff with methods/strategies/interventions to differentiate instruction in their classrooms. Bilingual and ESL staff attended during the school year.

SIOP Instructional Model – Method to enhance and improve instruction in mainstream settings for ELLs. A group of teachers from elementary, middle, and high school trained at Kean University in this instructional model.

Rosetta Stone Software Initial Training – Middle and high school bilingual and world language teachers were introduced to the Rosetta Stone program and provided initial training and hands-on experience in the usage of the second language acquisition software.

Summer Enrichment Program for ELL's – 2009 Summer Program for ELL students to continue to learn and practice English skills over the summer. ELL Summer Academy Program opens to ELL's rising into middle school through 10th grade.

Parent Support- Continuation of the Bilingual Parent Council Monthly meetings to keep bilingual parents informed regarding educational programs available to their children within the district and an open forum for parents to voice any concerns they may have regarding their children's education in Plainfield.

Kean University Project Adelante/Adelante Scholars Program – Programs beginning in the middle schools and continuing through high school to provide support for the English Language Learner in various subject areas as well as offer opportunities to further their education upon graduating from high school. Scholars Program offers credit courses at Kean University to 2-4 former/active ELL students in grade 11.

In-House District Wide Translation Service- Provides support to all schools in the area of translation services for both live (oral) as well as written documents.

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 approved by the voters of the municipality. 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 Basic 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 Basic 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.

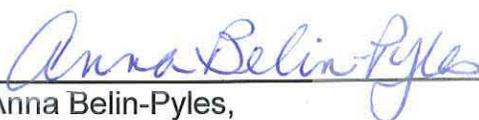
9) OTHER INFORMATION

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 OMB Circular A-133 and New Jersey OMB Circular 04-04. 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.

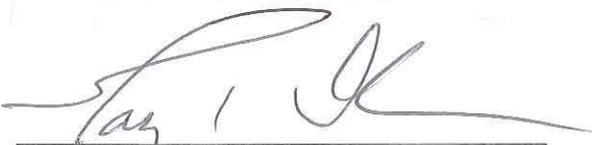
10) ACKNOWLEDGMENTS

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,



Anna Belin-Pyles,
Superintendent of Schools



Gary L. Ottmann
School Business Administrator/Board Secretary



PLAINFIELD PUBLIC SCHOOLS
PLAINFIELD, NEW JERSEY

Board of Education

General Counsel

Superintendent of Schools

Business Administration
Board Secretary

Assistant Superintendent
Educational Services

Director
Student Intervention
and Family Support
Services

Human Resources Director

Assistant Business
Administrator

Coordinator
Business
Administration

Principals/Schools (14)
Vice Principals (6)

Principal
Bilingual Education
and ESOL

Director
Early Childhood
Programs and Services

Coordinators
Student Intervention
and Family Support
Services

Coordinator
Administrative Services

Coordinator
Grants Administration

Coordinators
Accounting

Vice-Principal
Special Education, Gifted
and Psychological
Services

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

Vice-Principal
Early Childhood
Programs and Services

Coordinator
Pupil Progression
Services

Coordinator
Human Resources
and Support Services

Coordinator
Compensation
Administration

Coordinator
District Facilities and
Grounds

Coordinator
Special Education
Programs

Resource Teachers

Coordinator
Accounting Early
Childhood Programs &
Services

Nursing Services

Interim Coordinator
Information Technology
and Support Services

Coordinator
Transportation

Assistant
Coordinators
District Facilities &
Grounds

Coordinator
Student Truancy and
Support Services

District Security

PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey

ROSTER OF OFFICIALS
AT JUNE 30, 2012

<u>NAME</u>	<u>TERM EXPIRATION</u>
Mrs. Wilma G. Campbell	2013
Mr. Alex O. Edache	2014
Ms. Keisha Edwards	2012
Mrs. Brenda L. Gilbert	2012
Mrs. Renata A. Hernandez	2013
Mr. Dorien Hurtt	2014
Mrs. Lisa C. Logan-Leach	2012
Dr. Susan Phifer	2012
Ms. Jameelah Surgeon	2014

Other Officials

Mrs. Anna Belin-Pyles, Interim Superintendent of Schools

Mr. Gary L. Ottmann, School Business Administrator

Ms. Caryn Cooper, Interim Assistant Superintendent of Educational Services

PLAINFIELD BOARD OF EDUCATION

CONSULTANTS AND ADVISORS

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2012, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board of Education's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plainfield Board of Education's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

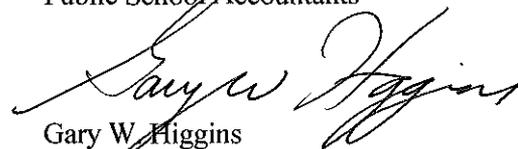
In accordance with Government Auditing Standards, we have also issued our report dated November 15, 2012 on our consideration of the Plainfield Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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 as a whole. The introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are also not a required part of the basic financial statements. Such information is 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and 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.



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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 15, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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, 2012. 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 and notes to enhance their understanding of the School District's financial performance. Certain comparative information between the current year (2011-2012) and the prior year (2010-2011) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2012 are as follows

- In total, net assets increased \$12,630,384. Net assets of governmental activities increased \$12,577,650, which represents a 33% increase over the June 30, 2011 net assets as adjusted. Net assets of the business-type activities, which represents food service, increased \$52,734 or 7% from the June 30, 2011 net assets, as adjusted.
- General Revenues accounted for \$135,889,856 or 73% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$49,177,481 or 27% of total revenues of \$185,067,337.
- The School District had \$172,436,953 in expenses: only \$49,177,481 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$135,889,856 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 Assets 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, 2012**

Reporting the School District as a Whole

Statement of Net Assets 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, 2012?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities 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 assets and changes in those assets. This change in net assets 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 Assets 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. Each of these funds is more fully described in the Notes to the Basic 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 Assets 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, 2012**

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 Assets provides the perspective of the District as a whole. Table A-1 provides a summary of the District's net assets as of June 30, 2012 and 2011.

**Table A-1
Statement of Net Assets
as of June 30, 2012 and 2011**

	Governmental		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>			
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Assets						
Current and Other Assets	\$ 21,024,169	\$ 9,099,947	\$ 676,982	\$ 706,819	\$ 21,701,151	\$ 9,806,766
Capital Assets, Net	<u>76,665,071</u>	<u>76,705,479</u>	<u>386,718</u>	<u>274,346</u>	<u>77,051,789</u>	<u>76,979,825</u>
Total Assets	<u>97,689,240</u>	<u>85,805,426</u>	<u>1,063,700</u>	<u>981,165</u>	<u>98,752,940</u>	<u>86,786,591</u>
Liabilities:						
Other Liabilities	18,281,942	17,746,853	307,223	277,422	18,589,165	18,024,275
Long-Term Liabilities	<u>28,816,752</u>	<u>30,045,677</u>	<u>-</u>	<u>-</u>	<u>28,816,752</u>	<u>30,045,677</u>
Total Liabilities	<u>47,098,694</u>	<u>47,792,530</u>	<u>307,223</u>	<u>277,422</u>	<u>47,405,917</u>	<u>48,069,952</u>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	50,665,369	49,472,499	386,718	274,346	51,052,087	49,746,845
Restricted	9,000,001	193,992			9,000,001	193,992
Unrestricted	<u>(9,074,824)</u>	<u>(11,653,595)</u>	<u>369,759</u>	<u>429,397</u>	<u>(8,705,065)</u>	<u>(11,224,198)</u>
Total Net Assets	<u>\$ 50,590,546</u>	<u>\$ 38,012,896</u>	<u>\$ 756,477</u>	<u>\$ 703,743</u>	<u>\$ 51,347,023</u>	<u>\$ 38,716,639</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

The School District as a Whole (Continued)

Table A-2 shows changes in net assets for the fiscal year ended June 30, 2012 and 2011.

**Table A-2
Change in Net Assets
For the Fiscal Years Ended June 30, 2012 and 2011**

	Governmental Activities		Business-Type Activities		Total	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues						
Program Revenues						
Charges for Services	\$ 249,530	\$ 416,825	\$ 903,658	\$ 764,949	\$ 1,153,188	\$ 1,181,774
Operating Grants and Contributions	44,872,173	42,205,944	3,148,049	2,855,504	48,020,222	45,061,448
Capital Grants and Contributions	4,071	979,257			4,071	979,257
General Revenues						
Property Taxes	23,303,119	23,134,119			23,303,119	23,134,119
Grants and Entitlements	111,432,653	90,826,017			111,432,653	90,826,017
Other	1,153,363	988,346	721	965	1,154,084	989,311
Total Revenues	<u>181,014,909</u>	<u>158,550,508</u>	<u>4,052,428</u>	<u>3,621,418</u>	<u>185,067,337</u>	<u>162,171,926</u>
Program Expenses						
Instruction						
Regular	61,525,658	54,812,445			61,525,658	54,812,445
Special Education	19,789,429	18,635,670			19,789,429	18,635,670
Other Instruction	11,197,692	9,981,302			11,197,692	9,981,302
School Sponsored Activities and Athletics	1,236,007	1,070,958			1,236,007	1,070,958
Support Services						
Student and Instruction Related Services	36,805,603	34,236,534			36,805,603	34,236,534
General Administration Services	2,306,648	2,645,905			2,306,648	2,645,905
School Administration Services	5,912,138	5,767,543			5,912,138	5,767,543
Plant Operations and Maintenance	18,490,594	18,053,620			18,490,594	18,053,620
Pupil Transportation	5,168,120	4,887,235			5,168,120	4,887,235
Business/Central Services	4,822,803	4,801,026			4,822,803	4,801,026
Interest on Long-Term Debt	1,182,567	1,115,356			1,182,567	1,115,356
Food Service	-	-	3,999,694	3,568,862	3,999,694	3,568,862
Total Expenses	<u>168,437,259</u>	<u>156,007,594</u>	<u>3,999,694</u>	<u>3,568,862</u>	<u>172,436,953</u>	<u>159,576,456</u>
Change in Net Assets	12,577,650	2,542,914	52,734	52,556	12,630,384	2,595,470
Beginning of Year, Net Assets	38,012,896	37,782,642	703,743	352,511	38,716,639	38,135,153
Prior Period Adjustment	-	(2,312,660)	-	298,676	-	(2,013,984)
Beginning of Year, Net Assets, Adjusted	<u>38,012,896</u>	<u>35,469,982</u>	<u>703,743</u>	<u>651,187</u>	<u>38,716,639</u>	<u>36,121,169</u>
End of Year, Net Assets	<u>\$ 50,590,546</u>	<u>\$ 38,012,896</u>	<u>\$ 756,477</u>	<u>\$ 703,743</u>	<u>\$ 51,347,023</u>	<u>\$ 38,716,639</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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 Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Program Expenses				
Instruction				
Regular	61,525,658	54,812,445	\$ 55,378,373	\$ 47,986,591
Special Education	19,789,429	18,635,670	11,874,028	9,928,459
Other Instruction	11,197,692	9,981,302	8,457,382	6,747,982
School Sponsored Activities and Athletics	1,236,007	1,070,958	1,114,709	964,893
Support Services				
Student and Instruction Related Services	36,805,603	34,236,534	13,148,501	13,031,000
General Administration Services	2,306,648	2,645,905	2,306,648	2,487,132
School Administration Services	5,912,138	5,767,543	5,349,424	5,227,793
Plant Operations and Maintenance	18,490,594	18,053,620	15,660,029	16,234,859
Pupil Transportation	5,168,120	4,887,235	4,017,021	4,713,839
Business/Central Services	4,822,803	4,801,026	4,822,803	3,967,664
Interest on Long-Term Debt	1,182,567	1,115,356	1,182,567	1,115,356
Total Governmental Activities	<u>\$ 168,437,259</u>	<u>\$ 156,007,594</u>	<u>\$ 123,311,485</u>	<u>\$ 112,405,568</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, 2012**

Governmental Activities (Continued)

The funding of public schools primarily through property taxes in New Jersey creates the legal requirement to annually seek voter approval for the School District operations. The District's total revenues for governmental activities were \$181,020,400 and \$158,550,508 for the years ended June 30, 2012 and 2011, respectively. Property taxes made up 13% and 15% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2012 and 2011, respectively. Federal, State, and local grants accounted for another 86% and 84% of revenue for the years ended June 30, 2012 and 2011, 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 \$52,734.
- Charges for services represent \$903,658 or 22% of revenue. This represents amounts paid by Patrons for daily food service.
- Federal and state reimbursements for meals, including payments for free and reduced lunches, breakfast and snacks and donated commodities was \$3,148,049 or 78% 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 \$181,020,400 and \$158,550,508 and expenditures of \$168,874,187 and \$157,623,633 for the fiscal year ended June 30, 2012 and 2011, 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, 2012**

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, 2012 and 2011:

**Table A-4
Summary of Governmental Fund Revenues
For the Fiscal Years Ended June 30, 2012 and 2011**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2012</u>	<u>2011</u>		
Revenues				
Local Sources	\$ 24,807,469	\$ 24,646,598	\$ 160,871	0.7%
State Sources	146,422,476	123,333,312	23,089,164	18.7%
Federal Sources	<u>9,790,455</u>	<u>10,570,598</u>	<u>(780,143)</u>	-7.4%
Total Revenues	<u>\$ 181,020,400</u>	<u>\$ 158,550,508</u>	<u>\$ 22,469,892</u>	14.2%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2012 and 2011:

**Table A-5
Summary of Governmental Fund Expenditures
For the Fiscal Years Ended June 30, 2012 and 2011**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2012</u>	<u>2011</u>		
Expenditures				
Instruction	\$ 91,904,327	\$ 83,204,955	\$ 8,699,372	10.5%
Support Services	72,388,291	70,079,126	2,309,165	3.3%
Capital Outlay	2,118,269	1,970,140	148,129	7.5%
Debt Service	<u>2,463,300</u>	<u>2,369,412</u>	<u>93,888</u>	4.0%
Total Expenditures	<u>\$ 168,874,187</u>	<u>\$ 157,623,633</u>	<u>\$ 11,250,554</u>	7.1%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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, 2012 and 2011, the School District had invested in land, construction in progress, land improvements, buildings and building improvements and machinery and equipment as reflected on Table A-6:

**Table A-6
Capital Assets
as of June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	6,973,096	6,511,095
Land Improvements	3,918,260	3,918,260
Building and Building Improvements	87,138,371	86,476,511
Machinery and Equipment	<u>5,598,724</u>	<u>4,967,796</u>
	105,404,785	103,649,996
Less: Accumulated Depreciation	<u>(28,739,714)</u>	<u>(26,944,517)</u>
Capital Assets, Net	<u>\$ 76,665,071</u>	<u>\$ 76,705,479</u>

Overall, capital assets decreased \$40,408 from fiscal year 2011 to fiscal year 2012. Additional information pertaining to capital assets can be found in Note 4 to the basic financial statements.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Debt Administration

At June 30, 2012 and 2011, the School District had \$32,375,272 and \$32,875,987 in long-term liabilities, respectively. Table A-7 shows the breakdown of outstanding debt owed.

**Table A-7
Long-Term Debt
Outstanding Long-Term Liabilities
as of June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
Bonds Payable, Net	\$ 25,967,967	\$ 27,126,612
Intergovernmental Loans	206,657	304,713
Compensated Absences	1,994,264	1,937,009
Deferred Pension Obligation	647,864	677,343
Claims Payable	896,186	438,645
Accrued Liability for Insurance Claims	<u>2,662,334</u>	<u>2,391,665</u>
Total	<u>\$ 32,375,272</u>	<u>\$ 32,875,987</u>

At June 30, 2012, the School District's remaining legal debt margin was \$97,250,279. Additional information pertaining to the District's long-term debt can be found in Note 4 to the basic financial statements.

For the Future

The District is required to budget approximately \$3 million of fund balance in the 2012/2013 budget. The District must continue to look at alternatives to the reliance on the utilization of prior year fund balance for future budgets.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to reflect the School District's accountability for the money it receives. Questions about this report or additional financial information needs should be directed to Gary Ottmann, Business Administrator, Plainfield Board of Education, 1200 Myrtle Avenue, Plainfield, New Jersey 07060.

BASIC FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

ASSETS	Governmental Activities	Business-Type Activities	Total
Cash and Cash Equivalents	\$ 14,256,895	\$ 193,915	\$ 14,450,810
Cash held by Trustee	275,139		275,139
Receivables, net	5,875,037	224,526	6,099,563
Other Accounts Receivable	440,379	230,864	671,243
Due from Other Funds	1,797		1,797
Deferred Charges	174,922		174,922
Inventory		27,677	27,677
Capital Assets, net			
Not Being Depreciated	8,749,430		8,749,430
Being Depreciated	67,915,641	386,718	68,302,359
Total Assets	<u>97,689,240</u>	<u>1,063,700</u>	<u>98,752,940</u>
LIABILITIES			
Payable to State Government	293,008		293,008
Intergovernmental Payable	71,820		71,820
Accrued Liability for Insurance Claims	2,232,898		2,232,898
Claims Payable	4,254,320		4,254,320
Accounts Payable	3,550,200	303,980	3,854,180
Accrued Salaries and Wages	5,061,514		5,061,514
Accrued Interest Payable	496,347		496,347
Unearned Revenue	2,321,835	3,243	2,325,078
Noncurrent Liabilities			
Due Within One Year	1,463,833		1,463,833
Due Beyond One Year	27,352,919	-	27,352,919
Total Liabilities	<u>47,098,694</u>	<u>307,223</u>	<u>47,405,917</u>
NET ASSETS			
Invested in Capital Assets, net of related debt	50,665,369	386,718	51,052,087
Restricted			
Plant Maintenance	3,000,000		3,000,000
Capital Projects	6,000,000		6,000,000
Debt Service	1		1
Unrestricted	(9,074,824)	369,759	(8,705,065)
Total Net Assets	<u>\$ 50,590,546</u>	<u>\$ 756,477</u>	<u>\$ 51,347,023</u>

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

PLAINFIELD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 61,525,658	\$ 249,530	\$ 5,897,755		\$ (55,378,373)		\$ (55,378,373)
Special Education	19,789,429		7,915,401		(11,874,028)		(11,874,028)
Other Instruction	11,197,692		2,740,310		(8,457,382)		(8,457,382)
School Sponsored Activities and Athletics	1,236,007		121,298		(1,114,709)		(1,114,709)
Support Services							
Student and Instruction Related Svcs.	36,805,603		23,657,102		(13,148,501)		(13,148,501)
General Administration Services	2,306,648				(2,306,648)		(2,306,648)
School Administration Services	5,912,138		562,714		(5,349,424)		(5,349,424)
Plant Operations and Maintenance	18,490,594		2,826,494	\$ 4,071	(15,660,029)		(15,660,029)
Pupil Transportation	5,168,120		1,151,099		(4,017,021)		(4,017,021)
Business/Central Services	4,822,803				(4,822,803)		(4,822,803)
Interest on Long-Term Debt	1,182,567				(1,182,567)		(1,182,567)
Total Governmental Activities	168,437,259	249,530	44,872,173	4,071	(123,311,485)	-	(123,311,485)
Business-Type Activities							
Food Service	3,999,694	903,658	3,148,049	-		\$ 52,013	52,013
Total Business-Type Activities	3,999,694	903,658	3,148,049	-	-	52,013	52,013
Total Primary Government	\$172,436,953	\$ 1,153,188	\$ 48,020,222	\$ 4,071	(123,311,485)	52,013	(123,259,472)

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

**PLAINFIELD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 22,285,795		\$ 22,285,795
Taxes Levied for Debt Service	1,017,324		1,017,324
Restricted State Aid for Debt Service Purposes	1,155,172		1,155,172
Federal and State Aid - Unrestricted	110,277,481		110,277,481
Interest Earnings	27,004	\$ 721	27,725
Miscellaneous Income	1,131,850		1,131,850
Special Items:			
Loss on Disposal of Assets	(5,491)		(5,491)
Total General Revenues and Special Items	135,889,135	721	135,889,856
 Change in Net Assets	 12,577,650	 52,734	 12,630,384
Net Assets, Beginning of Year	38,012,896	703,743	38,716,639
Net Assets, End of Year	<u>\$ 50,590,546</u>	<u>\$ 756,477</u>	<u>\$ 51,347,023</u>

FUND FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2012**

	<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	\$ 13,831,409	\$ 425,485		\$ 1	\$ 14,256,895
Cash Held by Trustee	275,139				275,139
Receivables From Other Governments	4,023,872	1,109,165	\$ 742,000		5,875,037
Other Receivables	380,827	59,552			440,379
Due from Other Funds	<u>713,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>713,680</u>
Total Assets	<u>\$ 19,224,927</u>	<u>\$ 1,594,202</u>	<u>\$ 742,000</u>	<u>\$ 1</u>	<u>\$ 21,561,130</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 2,680,916	\$ 869,284			\$ 3,550,200
Accrued Salaries and Wages	4,900,017	161,497			5,061,514
Due to Other Funds			\$ 711,883		711,883
Accrued Liability for Insurance Claims	2,232,898				2,232,898
Claims Payable	695,800				695,800
Deferred Revenue	104,444	2,187,274	30,117		2,321,835
Intergovernmental Accounts Payable -Other Payable to State Government	<u>71,820</u>	<u>293,008</u>	<u>-</u>	<u>-</u>	<u>71,820</u> <u>293,008</u>
Total Liabilities	<u>10,685,895</u>	<u>3,511,063</u>	<u>742,000</u>	<u>-</u>	<u>14,938,958</u>
Fund Balances					
Restricted					
Excess Surplus	1,045,534				1,045,534
Excess Surplus - Designated for Subsequent Year's Expenditures	1,448,998				1,448,998
Capital Reserve	6,000,000				6,000,000
Maintenance Reserve	3,000,000				3,000,000
Special Revenue Fund		(1,916,861)			(1,916,861)
Debt Service Fund				1	1
Committed					
Year End Encumbrances	4,569,124				4,569,124
Assigned					
Designated for Subsequent Year's Expenditures	1,754,092				1,754,092
Unassigned	<u>(9,278,716)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,278,716)</u>
Total Fund Balances	<u>8,539,032</u>	<u>(1,916,861)</u>	<u>-</u>	<u>1</u>	<u>6,622,172</u>
Total Liabilities and Fund Balances	<u>\$ 19,224,927</u>	<u>\$ 1,594,202</u>	<u>\$ 742,000</u>	<u>\$ 1</u>	

Amounts reported for *governmental activities* in the statement of net assets (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 \$105,404,785 and the accumulated depreciation is \$28,739,714.

76,665,071

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).

(32,696,697)

Net Assets of Governmental Activities (Exhibit A)

\$ 50,590,546

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<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	\$ 22,285,795			\$ 1,017,324	\$ 23,303,119
Tuition	249,530				249,530
Interest	27,004				27,004
Miscellaneous	<u>1,131,850</u>	<u>\$ 95,966</u>	-	-	<u>1,227,816</u>
Total - Local Sources	<u>23,694,179</u>	<u>95,966</u>	-	<u>1,017,324</u>	<u>24,807,469</u>
State Sources	124,581,858	20,681,375	\$ 4,071	1,155,172	146,422,476
Federal Sources	<u>3,562,794</u>	<u>6,227,661</u>	-	-	<u>9,790,455</u>
Total Revenues	<u>151,838,831</u>	<u>27,005,002</u>	<u>4,071</u>	<u>2,172,496</u>	<u>181,020,400</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	59,691,567	613,251			60,304,818
Special Education Instruction	18,082,643	1,391,355			19,473,998
Other Instruction	9,573,457	1,343,294			10,916,751
School Sponsored Activities and Cocurricular Instruction	1,208,760				1,208,760
Support Services					
Student and Instruction Related Services	13,999,857	22,416,597			36,416,454
School Administration Services	5,743,655				5,743,655
General Administration Services	2,268,903				2,268,903
Business / Central Services	4,707,335				4,707,335
Plant Operations and Maintenance	18,159,086				18,159,086
Pupil Transportation	5,092,858				5,092,858
Debt Service					
Principal	29,479			1,198,056	1,227,535
Interest and Other Charges	67,334			1,168,431	1,235,765
Capital Outlay	<u>2,050,683</u>	<u>63,515</u>	<u>4,071</u>	-	<u>2,118,269</u>
Total Expenditures	<u>140,675,617</u>	<u>25,828,012</u>	<u>4,071</u>	<u>2,366,487</u>	<u>168,874,187</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,163,214</u>	<u>1,176,990</u>	-	<u>(193,991)</u>	<u>12,146,213</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,821,831				1,821,831
Transfer Out - Special Revenue Fund - Preschool	(502,004)				(502,004)
Transfer In - Special Revenue Fund - Preschool		502,004			502,004
Transfer Out - SBB and Preschool	-	<u>(1,821,831)</u>	-	-	<u>(1,821,831)</u>
Total Other Financing Sources and Uses	<u>1,319,827</u>	<u>(1,319,827)</u>	-	-	-
Net Change in Fund Balances	12,483,041	(142,837)	-	(193,991)	12,146,213
Fund Balance (Deficit), Beginning of Year	<u>(3,944,009)</u>	<u>(1,774,024)</u>	-	<u>193,992</u>	<u>(5,524,041)</u>
Fund Balance (Deficit), End of Year	<u>\$ 8,539,032</u>	<u>\$ (1,916,861)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 6,622,172</u>

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

**PLAINFIELD BOARD OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ 12,146,213**

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 depreciation exceeds capital outlay in the current period.

Capital Outlay	\$	2,118,269	
Depreciation Expense		<u>(2,153,186)</u>	
			(34,917)

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

Loss on Disposal of Capital Assets	(5,491)
------------------------------------	---------

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and does not affect the statement of activities. Additionally, governmental funds report the effect of issuance costs, premiums, discounts and similar items when the debt is issued, whereas these amounts are deferred and amortized in the statement of activities:

Principal Repayments			
Serial Bonds		1,100,000	
Deferred Pension Liability		29,479	
Loans		<u>98,056</u>	
			1,227,535

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

Increase in Accrued Interest		(5,447)	
Amortization of Original Issue Premium		116,438	
Amortization of Deferred Amount on Refunding		(57,793)	
Amortization of Debt Issuance Costs		(23,423)	
Increase in Compensated Absences		<u>(57,255)</u>	
			(27,480)

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		(270,669)	
Claims Payable		<u>(457,541)</u>	
			<u>(728,210)</u>

Change in net assets of governmental activities **\$ 12,577,650**

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

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET ASSETS
 JUNE 30, 2012**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 193,915
Intergovernmental Receivable	
State	2,947
Federal	221,579
Other Accounts Receivables	230,864
Inventory	<u>27,677</u>
Total Current Assets	<u>676,982</u>
Capital Assets	
Equipment	1,057,616
Less: Accumulated Depreciation	<u>(670,898)</u>
Total Capital Assets	<u>386,718</u>
Total Assets	<u>1,063,700</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	303,980
Unearned Revenue	<u>3,243</u>
Total Current Liabilities	<u>307,223</u>
NET ASSETS	
Invested in Capital Assets, net of related debt	386,718
Unrestricted	<u>369,759</u>
Total Net Assets	<u>\$ 756,477</u>

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

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 265,187
Daily Sales-Non-Reimbursable Programs	525,848
Miscellaneous Revenues	<u>112,623</u>
 Total Operating Revenues	 <u>903,658</u>
OPERATING EXPENSES	
Cost of Sales	1,656,249
Salaries and Benefits	1,372,407
Supplies and Materials	223,773
Insurance	125,441
Summer Program Costs	207,990
Depreciation	52,688
Management Company Fee and Allowance	345,096
Miscellaneous Expenditures	<u>16,050</u>
 Total Operating Expenses	 <u>3,999,694</u>
 Operating Loss	 <u>(3,096,036)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	46,818
Federal Sources	
National School Breakfast Program	424,466
National School Lunch Program	2,414,980
Fresh Fruit & Vegetable Program	64,191
Snack Program	64,982
Summer Food Program	132,612
Interest Revenue	<u>721</u>
 Total Nonoperating Revenues	 <u>3,148,770</u>
 Change in Net Assets	 52,734
Net Assets, Beginning of Year	<u>703,743</u>
Net Assets, End of Year	<u>\$ 756,477</u>

The accompanying Notes to the Basic 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, 2012**

	Business-Type Activities Enterprise Fund Food Services
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 813,557
Cash Payments for Salaries and Benefits	(1,372,407)
Cash Payments to Suppliers for Goods and Services	<u>(2,291,504)</u>
Net Cash Used by Operating Activities	<u>(2,850,354)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	<u>2,866,230</u>
Net Cash Provided by Noncapital Financing Activities	<u>2,866,230</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(165,060)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(165,060)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>721</u>
Net Cash Provided by Investing Activities	<u>721</u>
Net Decrease in Cash and Cash Equivalents	(148,463)
Cash and Cash Equivalents, Beginning of Year	<u>342,378</u>
Cash and Cash Equivalents, End of Year	<u>\$ 193,915</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ (3,096,036)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities	
Depreciation	52,688
USDA Commodities	251,703
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	(90,101)
Increase/(Decrease) in Accounts Payable	30,329
(Increase)/Decrease in Inventory	<u>1,063</u>
Total Adjustments	<u>245,682</u>
Net Cash Used by Operating Activities	<u>\$ (2,850,354)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 251,175</u>

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

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2012**

	Unemployment Compensation Insurance Fund	Agency Fund
ASSETS		
Cash and Cash Equivalents	\$ 738,981	\$ 951,136
Due from Other Funds	<u>49,064</u>	<u>-</u>
Total Assets	<u>\$ 788,045</u>	<u>\$ 951,136</u>
LIABILITIES		
Payroll Deductions and Withholdings		\$ 803,882
Due to Student Groups		96,393
Due to Other Funds		50,861
Intergovernmental Payable	<u>\$ 129,648</u>	<u>-</u>
Total Liabilities	<u>129,648</u>	<u>\$ 951,136</u>
NET ASSETS		
Reserved For Claims	<u>\$ 658,397</u>	

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

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Unemployment Compensation Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 7,062
Employee Contributions	<u>163,668</u>
Total Additions	<u>170,730</u>
DEDUCTIONS	
Unemployment Claims	<u>646,929</u>
Total Deductions	<u>646,929</u>
Change in Net Assets	(476,199)
Net Assets, Beginning of Year	<u>1,134,596</u>
Net Assets, End of Year	<u><u>\$ 658,397</u></u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Plainfield Board of Education (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of nine elected officials and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements of the District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the Plainfield Board of Education this includes general operations, food service and student related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt or the levying of taxes. Based on the foregoing criteria, the District has no component units. Furthermore, the District is not includable in any other reporting entity as a component unit.

B. Basic Financial Statements

The basic 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements (Continued)

The district-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Board of Education. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. In the statement of net assets, 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.

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

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements with the exception of the agency fund which does not have a measurement focus. All assets and all liabilities associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Assets. 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (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.

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 and state financial programs, with the exception of grants for major capital projects and the child nutrition programs.

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

The *debt service fund* accounts for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds.

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

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

Additionally, the government reports the following fund type:

The *fiduciary trust fund* is used to account for resources legally held in trust for the state unemployment insurance claims, payroll related activities and student related activities which are supported and controlled by student organizations and clubs. All resources of the fund, including any earnings on invested resources, may be used to support the intended purpose. There is no requirement that any portion of these resources be preserved as capital.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the district-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Board has elected not to follow private-sector guidance issued subsequent to December 1, 1989.

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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.

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.

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

D. Assets, Liabilities and Net Assets or Equity

1. Deposits 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 and Payables

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".

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

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 2010-2011 and 2011-2012 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity

2. *Receivables and Payables (Continued)*

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

3. *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. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

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 estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

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

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (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. *Compensated Absences*

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused vacation, personal, and sick leave benefits. A long-term liability of accumulated vacation, personal 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, personal 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.

6. *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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Gains and losses resulting from debt refundings are also deferred and amortized over the life of the refunded bonds or new bonds whichever is less using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount and refunding gains or losses. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

7. *Fund Equity*

With the implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during fiscal year 2011, 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. 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.

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2011 audited excess surplus that was appropriated in the 2012/2013 original budget certified for taxes.

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2012 audited excess surplus that is required to be appropriated in the 2013/2014 original budget certified for taxes.

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 3.)

Maintenance Reserve – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education.

Capital Projects – Represents fund balance restricted specifically for capital acquisitions and improvements in the Capital Projects Fund.

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

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

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2012/2013 District budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

7. *Fund Equity* (Continued)

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

8. *Reclassifications*

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

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the district-wide statement of net assets. 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 \$32,696,697 difference are as follows:

Bonds payable	\$(25,530,000)
Less: Deferred charge on refunding (to be amortized as interest expense)	431,603
Less: Deferred charge for issuance costs (to be amortized over life of debt)	174,922
Less: Issuance premium (to be amortized as interest expense)	(869,570)
Accrued interest payable	(496,347)
Loans payable	(206,657)
Accrued liability for insurance claims	(2,662,334)
Compensated absences	(1,994,264)
Deferred Pension Obligations	(647,864)
Claims payable	<u>(896,186)</u>
 Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	 <u>\$(32,696,697)</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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 and is voted upon at the annual school election on the third Tuesday in April. 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 2011/2012. During 2011/2012 the Board increased the original budget by \$28,202,307. The increase was funded by additional state aid and grant awards and the reappropriation of prior year general fund encumbrances.

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 its annual election to the date of the general elections in accordance with the law.

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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Deficit Fund Equity

The District has an unassigned deficit fund balance of \$9,278,716 in the General Fund and \$1,916,861 in the Special Revenue Fund as of June 30, 2012 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 2011/2012 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 and Special Revenue Fund balance 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 balance 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 deficits in the GAAP (fund) financial statements of \$9,278,716 in the General Fund and \$1,916,861 in the Special Revenue Fund are/less than the delayed state aid payments.

C. Capital Reserve

A capital reserve account was established by the District on June 19, 2012. 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve Account (Continued)

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, 2012 is as follows:

Balance, July 1, 2011	\$ -
Increased by:	
Deposits Approved by Board Resolution	<u>6,000,000</u>
Balance, June 30, 2012	<u>\$ 6,000,000</u>

The June 30, 2012 LRFP balance of local support costs of uncompleted capital projects has not been determined.

D. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved 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 reserve 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, 2012 is \$2,494,532. Of this amount, \$1,448,998 was designated and appropriated in the 2012/2013 original budget certified for taxes and the remaining amount of \$1,045,534 will be appropriated in the 2013/2014 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

The Board's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Deposits (Continued)

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2012, the book value of the Board's deposits was \$16,416,066 and bank balances of the Board's cash and deposits amounted to \$22,197,476. The Board's deposits which are displayed on the balance sheets and statement of net assets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 19,983,737
Uninsured and Collateralized	1,938,600
Uninsured and Uncollateralized	<u>275,139</u>
	<u>\$ 22,197,476</u>

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, 2012 the Board's bank balance of \$2,213,739 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:	
Collateral held by pledging financial institution's trust department not in the Board's name	\$ 1,938,600
Uninsured and Uncollateralized	<u>275,139</u>
	<u>\$ 2,213,739</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2012, the Board had no outstanding investments.

B. Receivables

Receivables as of June 30, 2012 for the district's individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Total</u>
Receivables:					
Intergovernmental	\$ 4,023,872	\$ 1,109,165	\$ 742,000	\$ 224,526	\$ 6,099,563
Accounts	<u>380,827</u>	<u>59,552</u>	<u>-</u>	<u>230,864</u>	<u>671,243</u>
Gross Receivables	4,404,699	1,168,717	742,000	455,390	6,770,806
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 4,404,699</u>	<u>\$ 1,168,717</u>	<u>\$ 742,000</u>	<u>\$ 455,390</u>	<u>\$ 6,770,806</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	<u>Unearned</u>
General Fund	
Unencumbered restricted aid	\$ 104,444
Special Revenue Fund	
Unencumbered grant draw downs	1,973,080
Grant draw downs reserved for encumbrances	214,194
Capital Projects Fund	
Unrealized School Facility Grants	<u>30,117</u>
Total Deferred Revenue for Governmental Funds	<u>\$ 2,321,835</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 1,776,334			\$ 1,776,334
Construction in Progress	<u>6,511,095</u>	<u>\$ 462,001</u>	<u>-</u>	<u>6,973,096</u>
Total capital assets not being depreciated	<u>8,287,429</u>	<u>462,001</u>	<u>-</u>	<u>8,749,430</u>
Capital assets, being depreciated				
Land Improvements	3,918,260			3,918,260
Buildings and Building Improvements	86,476,511	661,860		87,138,371
Machinery and Equipment	<u>4,967,796</u>	<u>994,408</u>	<u>\$ (363,480)</u>	<u>5,598,724</u>
Total capital assets, being depreciated	<u>95,362,567</u>	<u>1,656,268</u>	<u>(363,480)</u>	<u>96,655,355</u>
Less accumulated depreciation for:				
Land Improvements	(2,813,846)	(149,054)		(2,962,900)
Buildings and Building Improvements	(20,930,245)	(1,610,051)		(22,540,296)
Machinery and Equipment	<u>(3,200,426)</u>	<u>(394,081)</u>	<u>357,989</u>	<u>(3,236,518)</u>
Total accumulated depreciation	<u>(26,944,517)</u>	<u>(2,153,186)</u>	<u>357,989</u>	<u>(28,739,714)</u>
Total capital assets, being depreciated, net	<u>68,418,050</u>	<u>(496,918)</u>	<u>(5,491)</u>	<u>67,915,641</u>
Government activities capital assets, net	<u>\$ 76,705,479</u>	<u>\$ (34,917)</u>	<u>\$ (5,491)</u>	<u>\$ 76,665,071</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and Equipment	<u>\$ 892,556</u>	<u>\$ 165,060</u>	<u>-</u>	<u>\$ 1,057,616</u>
Total capital assets being depreciated	<u>892,556</u>	<u>165,060</u>	<u>-</u>	<u>1,057,616</u>
Less accumulated depreciation for:				
Machinery and Equipment	<u>(618,210)</u>	<u>(52,688)</u>	<u>-</u>	<u>(670,898)</u>
Total accumulated depreciation	<u>(618,210)</u>	<u>(52,688)</u>	<u>-</u>	<u>(670,898)</u>
Total capital assets, being depreciated, net	<u>274,346</u>	<u>112,372</u>	<u>-</u>	<u>386,718</u>
Business-type activities capital assets, net	<u>\$ 274,346</u>	<u>\$ 112,372</u>	<u>\$ -</u>	<u>\$ 386,718</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

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

Governmental Activities:

Instruction	
Regular	\$ 893,447
Special Education	233,435
Other Instruction	205,601
School Sponsored CoCurricular	<u>19,940</u>
 Total Instruction	 <u>1,352,423</u>

Support Services

Student and Instruction Related Services	284,791
General Administration	10,481
School Administration	123,301
Operations and Maintenance of Plant	242,608
Transportation	55,079
Central Services	<u>84,503</u>

Total Support Services	<u>800,763</u>
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Total Depreciation Expense - Governmental Activities	<u>\$ 2,153,186</u>
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Business-Type Activities:

Food Service Fund	<u>\$ 52,688</u>
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Total Depreciation Expense-Business-Type Activities	<u>\$ 52,688</u>
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2012:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
New Storage Building at Hub Stine Field	\$ 11,970	\$ 217,652
Cafeteria HVAC Replacement at High School	128,233	302,767
Window and Exterior Door Replacement at High School	23,750	1,170,250
Hot Water Boiler Replacement at High School	-	675,810
Roof Replacement at Barlow School	-	298,200
		<u>\$ 2,664,679</u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$ 711,883
General Fund	Agency Fund	1,797
Unemployment Compensation Insurance Fund	Agency Fund	<u>49,064</u>
		<u>\$ 762,744</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables, Payables, and Transfers (Continued)

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	<u>\$ 1,319,827</u>	<u>\$ 1,319,827</u>
Total transfers out	<u>\$ 1,319,827</u>	<u>\$ 1,319,827</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.

E. Long-Term Debt

General Obligation Bonds

The Board issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. 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, 2012 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,130,000 to \$2,340,000 through August 1, 2026, interest at 2.50% to 5.00%	<u>\$25,530,000</u>
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Long-Term Debt (Continued)

Intergovernmental Loan Payable

The Board has entered into loan agreements with the New Jersey Economic Development Agency to provide funds for the acquisition and construction of major capital facilities.

Loans payable at June 30, 2012 are comprised of the following:

Small Project Loan

\$1,147,500, 1993 Loan due in Semi-annual installments of \$81,382 to \$85,013 through July 15, 2013 interest at 5.288% \$166,395

Facility Program Loan

\$382,000, 1993 Loan due in Semi-annual Installments with the annual amounts due of \$20,132 through July 13, 2013 interest at 1.50% 40,262

Grand Total \$206,657

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>Intergovernmental Loans</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2013	\$ 1,130,000	\$ 1,131,691	\$ 101,514	\$ 7,100	\$ 2,370,305
2014	1,155,000	1,100,242	105,143	2,399	2,362,784
2015	1,345,000	1,056,016			2,401,016
2016	1,390,000	1,008,961			2,398,961
2017	1,445,000	956,756			2,401,756
2018-2022	8,395,000	3,615,906			12,010,906
2023-2027	<u>10,670,000</u>	<u>1,326,654</u>	<u>-</u>	<u>-</u>	<u>11,996,654</u>
	<u>\$ 25,530,000</u>	<u>\$ 10,196,226</u>	<u>\$ 206,657</u>	<u>\$ 9,499</u>	<u>\$ 35,942,382</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Long-Term Debt (Continued)

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2012 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 122,986,936
Less: Net Debt	<u>25,736,657</u>
	<u>\$ 97,250,279</u>

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2012, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 26,630,000		\$ 1,100,000	\$ 25,530,000	\$ 1,130,000
Add: Unamortized Premium	986,008		116,438	869,570	
Less: Unamortized Amount on Refunding	<u>(489,396)</u>	-	<u>(57,793)</u>	<u>(431,603)</u>	-
Bonds Payable Net	<u>27,126,612</u>	-	<u>1,158,645</u>	<u>25,967,967</u>	<u>1,130,000</u>
Intergovernmental Loans	304,713		98,056	206,657	101,514
Claims Payable-Workers Comp. Plan	438,645	\$ 457,541		896,186	
Accrued Liability for Insurance Claims					
Workers Compensation Plan	2,391,665	270,669		2,662,334	
Deferred Pension Obligation	677,343		29,479	647,864	32,893
Compensated Absences	<u>1,937,009</u>	<u>57,255</u>	<u>-</u>	<u>1,994,264</u>	<u>199,426</u>
Governmental Activity Long-Term Liabilities	<u>\$ 32,875,987</u>	<u>\$ 785,465</u>	<u>\$ 1,286,180</u>	<u>\$ 32,375,272</u>	<u>\$ 1,463,833</u>

For the governmental activities, the liabilities for compensated absences, deferred pension obligations are generally liquidated by the general fund.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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 \$350,000 for any one accident or occurrence, with any excess benefit being reimbursed through an excess workers compensation policy with Insurance Corporation of Hanover. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2012, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$4,254,320 reported at June 30, 2012 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, 2012 and 2011 are as follows:

Governmental Activities:

	<u>Fiscal Year Ended</u>	
	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Unpaid Claims, Beginning of Year	\$ 4,185,563	\$ 4,084,203
Incurred Claims (IBNR's)	1,111,710	1,054,457
Claim Payments	<u>(1,042,953)</u>	<u>(953,097)</u>
Unpaid Claims, End of Year	<u>\$ 4,254,320</u>	<u>\$ 4,185,563</u>

Additionally, the District has established a minimum premium health benefits plan for its employees. Pursuant to the State Department of Education transactions related to the plan are accounted for in the General Fund. Under the plan the District pays the insurance carrier based upon actual claims plus an administration fee. As of June 30, 2011 all claims payable have been accrued as a liability. Additionally, an accrued liability for insurance claims in the amount of \$2,232,898 has been recorded as a liability in the General Fund as of June 30, 2012. This estimate was based upon claim information provided by the District's insurance carrier and would be utilized for run out claims if the plan was discontinued.

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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

Fiscal Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2012		\$ 163,668	\$ 646,929	\$ 658,397
2011	\$ 547,024	185,374	938,987	1,134,596
2010	1,449,296	165,612	1,155,946	1,331,846

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, 2012, 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, 2012, the District has not estimated its arbitrage earnings due to the IRS, if any.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans

The State of New Jersey sponsors and administers the following contributory defined benefit public employee retirement systems (retirement systems) covering substantially all eligible Board employees:

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

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.

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 and are considered in the annual actuarial calculation of the required State contribution for the system.

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

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

Basis of Accounting

The financial statements of the retirement systems are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the retirement systems. Benefits or refunds are recognized when due and payable in accordance with the terms of the retirement systems.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Investment Valuation

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund, Common Pension Fund A, Common Pension Fund B, Common Pension Fund D and Common Pension Fund E. 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.

Significant Legislation

P.L. 2011, c.78, effective June 28, 2011, made various changes to the manner in which TPAF and PERS operate and to the benefit provisions of those systems.

This new legislation's provisions impacting employee pension and health benefits include:

- New members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ to 1 percent for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS is increased from age 62 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PERS members enrolled after June 28, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.
- Active member contribution rates will increase. TPAF and PERS active member rates increase from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 70.5 percent with an unfunded actuarial accrued liability of \$36.3 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 65.2 percent and \$25.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 78.5 percent and \$10.7 billion.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or contractual limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2010 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.91 percent for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.5% for PERS and 6.5% for TPAF of the employee's annual compensation.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2012 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2012, 2011 and 2010 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>
2012	\$ 1,964,644	\$ 1,468,460
2011	1,870,462	155,086
2010	1,543,122	180,531

During the previous two fiscal years, the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State contributed \$1,468,460 during 2011/2012 for normal cost pension, accrued liability and the NCGI premium. For fiscal years 2010/2011 and 2009/2010, the State contributed \$155,086 and \$180,931, respectively, for the NCGI premium only. During 2009/2010 school year, the Board contributed only 50% of its normal and accrued liability components of the PERS obligation and deferred the remaining 50%. The deferred amount is being paid back with interest over 15 years beginning in the 2011/2012 fiscal year. The District is permitted to payoff the deferred PERS pension obligation at any time. A long-term liability of the deferred pension obligation for PERS has been recorded in the governmental activities in the district-wide financial statements.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$3,974,273 during the year ended June 30, 2012 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are cost sharing multiple employer defined benefit plans.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, PDP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 547 state and local participating employers and contributing entities for Fiscal Year 2011.

The State of New Jersey sponsors and administers the following health benefit programs covering certain state and local government employees, including those Board employees and retirees eligible for coverage.

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides free coverage to members of the Teachers' Pension and Annuity Fund who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of P.L. 1992, c.126, the State also provides free coverage to members of the Public Employees' Retirement System and Alternate Benefits Program who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for 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. Also, education employees are eligible for the PDP coverage after 60 days of employment.

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

Basis of Accounting

The financial statements of the health benefit programs are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the health benefit programs. Benefits or refunds are recognized when due and payable in accordance with the terms of the health benefit programs.

Significant Legislation

P.L. 2011, c.78, effective October 2011, sets new employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to this new legislation's effective date with a minimum contribution required to be at least 1.5% of salary.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair values.

Funded Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the State had a \$59.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$21.1 billion for state active and retired members and \$38.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events in the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2010, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2011, there were 93,323 retirees receiving post-retirement medical benefits and the State contributed \$935.5 million on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education with 25 years of service. The State paid \$144 million toward Chapter 126 benefits for 15,709 eligible retired members in fiscal year 2011.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions (Continued)

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2012, 2011 and 2010 were \$2,951,987, \$3,294,401 and \$3,390,621, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

BUDGETARY COMPARISON SCHEDULES

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 22,285,795		\$ 22,285,795	\$ 22,285,795	
Tuition	177,878		177,878	249,530	\$ 71,652
Interest	30,000		30,000	27,004	(2,996)
Miscellaneous	330,765	-	330,765	1,131,850	801,085
Total Local Sources	22,824,438	-	22,824,438	23,694,179	869,741
State Sources					
Equalization Aid	97,846,097		97,846,097	97,846,097	
Security Aid	3,091,754		3,091,754	3,091,754	
Special Education Aid	4,445,233		4,445,233	4,445,233	
Transportation Aid	1,242,823		1,242,823	1,242,823	
Extraordinary Aid	300,000		300,000	1,234,506	934,506
Education Adequacy Aid	11,009,173		11,009,173	11,009,173	
Nonpublic Transportation Aid				31,247	31,247
On-behalf TPAF - NCGI Premium (Non-Budget)				142,314	142,314
On-behalf TPAF - Normal Cost (Non-Budget)				1,326,146	1,326,146
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				2,951,987	2,951,987
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	3,974,273	3,974,273
Total State Sources	117,935,080	-	117,935,080	127,295,553	9,360,473
Federal Sources					
Education Jobs Fund	3,333,894	-	3,333,894	3,333,894	-
Medicaid Reimbursement	160,312	-	160,312	228,900	68,588
Total Federal Sources	3,494,206	-	3,494,206	3,562,794	68,588
Total Revenues	144,253,724	-	144,253,724	154,552,526	10,298,802
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	1,444,029	\$ (106,827)	1,337,202	1,330,998	6,204
Grades 1-5	12,584,936	(1,675,945)	10,908,991	10,830,616	78,375
Grades 6-8	4,524,142	2,673,800	7,197,942	7,134,858	63,084
Grades 9-12	7,127,586	575,389	7,702,975	7,504,125	198,850
Regular Programs - Home Instruction					
Salaries of Teachers	100,000	52,686	152,686	152,062	624
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	64,260	-	64,260	64,260	-
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	345,039	527,960	872,999	767,057	105,942
Purchased Professional/Educational Services	21,000	(2,728)	18,272	12,162	6,110
Purchased Technical Services	51,130	(48,188)	2,942	2,942	-
Other Purchased Services	310,150	200,838	510,988	462,308	48,680
General Supplies	836,217	1,076,429	1,912,646	1,831,644	81,002
Textbooks	269,000	165,491	434,491	424,506	9,985
Miscellaneous Expenditures	55,800	1,457	57,257	50,509	6,748
Total Regular Programs	27,733,289	3,440,362	31,173,651	30,568,047	605,604

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

EXHIBIT C-1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final To Actual</u>
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	\$ 2,011,169	\$ (210,542)	\$ 1,800,627	\$ 1,787,094	\$ 13,533
Other Salaries for Instruction	764,983	(6,793)	758,190	732,777	25,413
Purchased Professional/Educational Services	200	(200)	-	-	-
Other Purchased Services	2,900	(1,970)	930	930	-
General Supplies	13,150	(4,212)	8,938	7,319	1,619
Textbooks	1,000	-	1,000	950	50
Other Objects	400	(400)	-	-	-
Total Learning and/or Language Disabilities	2,793,802	(224,117)	2,569,685	2,529,070	40,615
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	384,149	40,752	424,901	424,110	791
Other Salaries for Instruction	324,172	(201,307)	122,865	120,663	2,202
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	250	(250)	-	-	-
General Supplies	6,000	(5,985)	15	14	1
Textbooks	1,000	-	1,000	950	50
Total	715,571	(166,790)	548,781	545,737	3,044
Multiple Disabilities					
Salaries of Teachers	321,347	(5,803)	315,544	311,493	4,051
Other Salaries for Instruction	226,456	109,700	336,156	329,635	6,521
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	1,000	(1,000)	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	548,803	102,897	651,700	641,128	10,572
Resource Room/Resource Center					
Salaries of Teachers	2,101,261	167,307	2,268,568	2,215,856	52,712
Other Salaries for Instruction	295,259	(12,220)	283,039	280,412	2,627
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	(3,424)	7,576	7,505	71
Textbooks	1,000	-	1,000	914	86
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	2,408,520	151,663	2,560,183	2,504,687	55,496
Visually Impaired					
Other Salaries for Instruction	21,930	(4,830)	17,100	16,667	433
Total Visually Impaired	21,930	(4,830)	17,100	16,667	433
Preschool Disabilities - Full - Time					
Salaries of Teachers	358,896	37,190	396,086	393,419	2,667
Other Salaries for Instruction	101,016	(1,000)	100,016	99,687	329
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	459,912	36,190	496,102	493,106	2,996

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Autism					
Salaries of Teachers	-	\$ 117,500	\$ 117,500	\$ 117,217	\$ 283
Other Salaries for Instruction	\$ 149,658	(32,738)	116,920	113,430	3,490
Total Autism	149,658	84,762	234,420	230,647	3,773
Total Special Education	7,098,196	(20,225)	7,077,971	6,961,042	116,929
Basic Skills/Remedial					
Salaries of Teachers	400,000	(140,820)	259,180	259,180	-
Total Basic Skills/Remedial	400,000	(140,820)	259,180	259,180	-
Bilingual Education					
Salaries of Teachers	5,285,117	838,124	6,123,241	6,041,804	81,437
Other Salaries for Instruction	43,860	34,393	78,253	76,830	1,423
Purchased Professional/Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	3,500	(500)	3,000	2,909	91
General Supplies	88,000	(41,564)	46,436	45,555	881
Textbooks	4,000	-	4,000	3,958	42
Other Objects	-	-	-	-	-
Total Bilingual Education	5,429,477	825,453	6,254,930	6,171,056	83,874
School Sponsored Co-Curricular Activities					
Salaries	50,500	(37,500)	13,000	12,466	534
Other Purchased Services	17,000	-	17,000	16,967	33
General Supplies	5,000	(212)	4,788	4,788	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	72,500	(37,712)	34,788	34,221	567
School Sponsored Athletics					
Salaries	670,023	(61,600)	608,423	606,193	2,230
Purchased Services	78,750	(2,167)	76,583	75,575	1,008
General Supplies	123,272	67,903	191,175	190,229	946
Other Objects	14,500	(443)	14,057	14,057	-
Total School Sponsored Athletics	886,545	3,693	890,238	886,054	4,184
Other Instructional Programs - Instruction					
Salaries	-	-	-	-	-
Other Purchased Services	10,000	(849)	9,151	9,150	1
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	10,000	(849)	9,151	9,150	1
Before/After School Program					
Salaries	-	1,098	1,098	1,078	20
Total Before/After School Program	-	1,098	1,098	1,078	20
Total Instruction	41,630,007	4,071,000	45,701,007	44,889,828	811,179
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs w/ State - Special	2,313,607	53,566	2,367,173	2,367,173	-
Tuition to CVSD - Regular	726,000	37,050	763,050	763,050	-
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	286,230	236,707	522,937	522,937	-
Tuition to Priv. Sch. for the Disabled - State	3,099,127	996,386	4,095,513	4,039,726	55,787
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	732,068	30,750	762,818	762,818	-
Tuition - Other	206,331	49,748	256,079	256,079	-
Total Undistributed Expenditures - Instruction	7,363,363	1,404,207	8,767,570	8,711,783	55,787

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Attendance and Social Work					
Salaries	\$ 802,598	\$ (3,357)	\$ 799,241	\$ 792,549	\$ 6,692
Salaries of Family Support Teams	111,056	12,999	124,055	123,885	170
Salaries of Drop-Out Prevention Officer/Coordinators	47,770	(32,500)	15,270	14,693	577
Salaries of Community School Coordinators	485,942	(204,000)	281,942	281,845	97
Purchased Professional & Technical Services	1,250	-	1,250	1,040	210
Other Purchased Services	-	-	-	-	-
Supplies and Materials	9,697	(4,000)	5,697	5,192	505
Other Objects	-	-	-	-	-
Total Attendance and Social Work	1,458,313	(230,858)	1,227,455	1,219,204	8,251
Health Services					
Salaries	922,328	71,900	994,228	989,554	4,674
Salaries of Social Service Coordinators	436,124	457,957	894,081	890,482	3,599
Purchased Professional & Technical Services	166,364	(69,707)	96,657	96,225	432
Other Purchased Services	4,050	(4,050)	-	-	-
Supplies and Materials	19,742	(5,189)	14,553	12,376	2,177
Other Objects	348,754	33,283	382,037	365,130	16,907
Total Health Services	1,897,362	484,194	2,381,556	2,353,767	27,789
Other Support Serv. Students - Related Serv.					
Salaries	429,774	22,703	452,477	452,394	83
Purchased Professional/Educational Services	-	-	-	-	-
Supplies and Materials	4,000	-	4,000	3,869	131
Other Objects	2,050	-	2,050	2,050	-
Total Other Supp.Serv. Student - Related Serv.	435,824	22,703	458,527	458,313	214
Guidance					
Salaries of Other Professional Staff	965,126	139,512	1,104,638	1,099,788	4,850
Salaries of Secretarial and Clerical	274,003	(37,200)	236,803	209,714	27,089
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	124,932	(104,412)	20,520	20,520	-
Other Purchased Services	1,300	(831)	469	469	-
Supplies and Materials	46,609	(41,330)	5,279	5,003	276
Other Objects	-	91,000	91,000	90,850	150
Total Guidance	1,411,970	46,739	1,458,709	1,426,344	32,365
Child Study Teams					
Salaries of Other Professional Staff	1,725,246	13,438	1,738,684	1,737,766	918
Salaries of Secretarial & Clerical Assistants	242,123	(6,100)	236,023	235,764	259
Other Purchased Professional and Tech. Svc.	325,682	172,980	498,662	498,662	-
Miscellaneous Purchased Services	23,700	(14,604)	9,096	9,096	-
Supplies and Materials	20,612	(1)	20,611	20,575	36
Other Objects	1,000	(580)	420	-	420
Total Child Study Teams	2,338,363	165,133	2,503,496	2,501,863	1,633
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	977,435	(398,497)	578,938	577,973	965
Salaries of Secretarial & Clerical Assist.	406,315	97,090	503,405	502,807	598
Other Salaries	80,826	(80,000)	826	-	826
Purchased Professional/Educational Services	70,679	(54,359)	16,320	11,353	4,967
Other Purchased Professional and Tech. Svc.	12,200	(11,481)	719	719	-
Other Purchased Services	77,711	(2,954)	74,757	73,710	1,047
Supplies and Materials	71,344	31,267	102,611	100,900	1,711
Other Objects	13,694	-	13,694	13,558	136
Total Improvement of Instruction Services	1,710,204	(418,934)	1,291,270	1,281,020	10,250

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	\$ 1,007,349	\$ (210,599)	\$ 796,750	\$ 739,413	\$ 57,337
Salaries of Technology Coordinators	-	83,790	83,790	83,755	35
Purchased Professional/Educational Services	10,000	(10,000)	-	-	-
Purchased Professional and Technical Services	14,350	(7,889)	6,461	5,941	520
Other Purchased Services	21,000	(6,600)	14,400	10,694	3,706
Supplies and Materials	31,800	128,066	159,866	147,419	12,447
Other Objects	8,000	1,030	9,030	8,247	783
Total Educational Media/School Library	<u>1,092,499</u>	<u>(22,202)</u>	<u>1,070,297</u>	<u>995,469</u>	<u>74,828</u>
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	174,160	(70,679)	103,481	103,418	63
Purchased Professional/Educational Services	41,197	(40,992)	205	205	-
Other Purchased Professional and Technical Services	-	2,100	2,100	1,214	886
Other Purchased Services	8,000	(2,669)	5,331	5,215	116
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	<u>223,357</u>	<u>(112,240)</u>	<u>111,117</u>	<u>110,052</u>	<u>1,065</u>
Support Services General Administration					
Salaries	455,577	(129,747)	325,830	325,179	651
Audit Fees	65,000	8,400	73,400	73,400	-
Legal Services	460,000	90,214	550,214	550,214	-
Other Purchased Professional Services	15,800	(11,000)	4,800	4,249	551
Purchased Technical Services	30,000	(28,300)	1,700	1,171	529
Communications/Telephone	511,575	478,632	990,207	987,898	2,309
BOE Other Purchased Services	35,000	(20,000)	15,000	14,104	896
Other Purchased Services	63,922	(29,076)	34,846	33,300	1,546
General Supplies	88,487	(30,000)	58,487	56,112	2,375
Judgements Against the School District	106,000	(90,000)	16,000	16,000	-
Miscellaneous Expenditures	68,444	-	68,444	68,021	423
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	<u>1,899,805</u>	<u>239,123</u>	<u>2,138,928</u>	<u>2,129,648</u>	<u>9,280</u>
Support Services School Administration					
Salaries of Principals/Asst. Principals	2,430,614	443,421	2,874,035	2,870,018	4,017
Salaries of Secretarial and Clerical Assistants	849,259	132,992	982,251	955,452	26,799
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	2,500	(2,000)	500	-	500
Purchased Professional and Technical Services	3,100	(1,562)	1,538	1,177	361
Other Purchased Services	45,516	3,662	49,178	48,308	870
Supplies and Materials	58,525	64,484	123,009	117,436	5,573
Other Objects	5,989	(400)	5,589	3,786	1,803
Total Support Services School Administration	<u>3,395,503</u>	<u>640,597</u>	<u>4,036,100</u>	<u>3,996,177</u>	<u>39,923</u>
Central Services					
Salaries	1,820,421	(117,423)	1,702,998	1,701,483	1,515
Purchased Technical Services	81,549	11,389	92,938	92,538	400
Miscellaneous Purchased Services	174,323	(27,240)	147,083	146,181	902
Supplies and Materials	57,160	3,251	60,411	59,490	921
Other Objects	6,318	(4,057)	2,261	2,261	-
Total Central Services	<u>2,139,771</u>	<u>(134,080)</u>	<u>2,005,691</u>	<u>2,001,953</u>	<u>3,738</u>
Admin. Info. Technology					
Salaries	710,318	209,990	920,308	920,282	26
Purchased Technical Services	118,086	(1,299)	116,787	116,787	-
Other Purchased Services	259,912	(53,694)	206,218	206,216	2
Supplies and Materials	89,445	249,894	339,339	339,339	-
Total Admin. Info. Technology	<u>1,177,761</u>	<u>404,891</u>	<u>1,582,652</u>	<u>1,582,624</u>	<u>28</u>

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Required Maintenance for School Facilities					
Salaries	\$ 781,505	\$ (50,340)	\$ 731,165	\$ 731,165	-
Cleaning, Repair and Maintenance Service	1,061,665	1,228,970	2,290,635	2,153,664	\$ 136,971
Supplies and Materials	353,235	(29,140)	324,095	324,094	1
Total Required Maintenance for School Facilities	2,196,405	1,149,490	3,345,895	3,208,923	136,972
Custodial Services					
Salaries	4,961,637	(303,017)	4,658,620	4,656,607	2,013
Salaries of Non-Instructional Aides	-	205,000	205,000	204,836	164
Purchased Professional and Technical Services	168,161	182,888	351,049	351,048	1
Cleaning, Repair and Maintenance Services	471,480	(81,791)	389,689	387,978	1,711
Rental of Land, Bldgs & Other than Lease Purchase	4,000	(2,483)	1,517	1,517	-
Other Purchased Property Services	225,000	14,140	239,140	239,105	35
Insurance	610,500	10,000	620,500	620,494	6
Miscellaneous Purchased Services	43,280	187,000	230,280	229,098	1,182
General Supplies	500,900	225,533	726,433	547,613	178,820
Energy (Electricity)	3,166,309	(1,804,608)	1,361,701	1,361,610	91
Energy (Natural Gas)	-	1,152,119	1,152,119	1,151,404	715
Energy (Oil)	-	33,419	33,419	33,419	-
Other Objects	6,834	-	6,834	6,586	248
Total Custodial Services	10,158,101	(181,800)	9,976,301	9,791,315	184,986
Care and Upkeep of Grounds					
Salaries	201,383	70,486	271,869	271,869	-
Total Care and Upkeep of Grounds	201,383	70,486	271,869	271,869	-
Security					
Salaries	1,271,571	403,517	1,675,088	1,662,558	12,530
Purchased Professional and Technical Services	1,500	(1,500)	-	-	-
General Supplies	3,000	(1,680)	1,320	1,005	315
Total Security	1,276,071	400,337	1,676,408	1,663,563	12,845
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	179	179	179	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	975,442	226,076	1,201,518	1,201,518	-
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	540,681	(33,438)	507,243	507,151	92
Salaries for Pupil Trnas.(Other than Bet. Home&Sch)	-	-	-	-	-
Salaries for Pupil Trns (Bet. Home & Sch)-Non-Pub.	-	-	-	-	-
Management Fee - ESC & CTSA Trans. Program	46,920	(1,355)	45,565	45,563	2
Cleaning Repair & Maint. Services	117,341	72,164	189,505	188,894	611
Contracted Services (Bet. Home and Sch.)-Vendors	293,876	(240,425)	53,451	53,268	183
Contracted Services (Other Than Between Home and School) - Vendors	200,348	84,273	284,621	267,517	17,104
Contracted Services (Sp. Ed. Students)-Vendors	974,000	(268,708)	705,292	705,292	-
Contracted Serv.(Reg. Students)-ESCs & CTSA	169,376	(19,368)	150,008	150,008	-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	859,000	(6,997)	852,003	851,912	91
Contracted Services - Aid in Lieu Pymts-NonPub Sch	-	129,948	129,948	129,948	-
Miscellaneous Purchased Services-Transportation	8,248	(8,000)	248	198	50
Supplies and Materials	-	-	-	-	-
Transportation Supplies	105,867	148,231	254,098	253,542	556
Other Objects	7,514	-	7,514	6,059	1,455
Total Student Transportation Services	4,298,613	82,580	4,381,193	4,361,049	20,144
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Other Support Services	-	-	-	-	-
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	1,782,599	233,919	2,016,518	1,871,664	144,854
Other Retirement Contributions - Regular	2,078,917	(110,946)	1,967,971	1,967,971	-
Unemployment Compensation	1,071,083	(1,071,083)	-	-	-
Workers Compensation	1,106,053	(570,200)	535,853	534,999	854
Health Benefits	17,425,221	(118,214)	17,307,007	17,216,308	90,699
Tuition Reimbursement	200,000	20,737	220,737	220,737	-
Group Insurance	-	-	-	-	-
Total Unallocated Benefits	23,663,873	(1,615,787)	22,048,086	21,811,679	236,407

Continued

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 142,314	\$ (142,314)
On-behalf TPAF Normal Cost (Non-Budget)				1,326,146	(1,326,146)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				2,951,987	(2,951,987)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	3,974,273	(3,974,273)
Total Undistributed Expenditures	\$ 68,338,541	\$ 2,394,579	\$ 70,733,120	78,271,335	(7,538,215)
Total Current Expenditures	109,968,548	6,465,579	116,434,127	123,161,163	(6,727,036)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	57,950	(13,712)	44,238	39,418	4,820
Grades 6-8	19,000	36,664	55,664	52,292	3,372
Grades 9-12	25,000	280,426	305,426	164,172	141,254
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	82,500	(48,642)	33,858	33,858	-
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	8,500	(99)	8,401	8,236	165
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Admin. Info. Tech.	-	1,216,895	1,216,895	18,000	1,198,895
Custodial Services	-	-	-	-	-
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	144,400	470,516	614,916	614,916	-
Undist. Expendit. - Other Support Services	-	-	-	-	-
Total Equipment	337,350	1,942,048	2,279,398	930,892	1,348,506
Facilities Acquisition and Construction Services					
Other Purchased Services	900,000	(11,065)	888,935	499,175	389,760
Construction Services	14,293,114	(2,224,180)	12,068,934	620,616	11,448,318
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	15,193,114	(2,235,245)	12,957,869	1,119,791	11,838,078
Total Capital Outlay	15,530,464	(293,197)	15,237,267	2,050,683	13,186,584
Transfer to Charter Schools	15,941,320	(452,479)	15,488,841	15,463,771	25,070
Local Contribution- Transfer to Special Revenue	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-
Total General Fund	141,440,332	5,719,903	147,160,235	140,675,617	6,484,618
Excess (Deficiency) of Revenues Over/(Under) Expenditures	2,813,392	(5,719,903)	(2,906,511)	13,876,909	16,783,420
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	66,397,602	(955,000)	65,442,602	64,301,815	(1,140,787)
Transfer In - Special Revenue - School-Based Budgets Fund	2,000,000	-	2,000,000	1,821,831	(178,169)
Transfer Out - Special Revenue Fund - Preschool Program	(502,004)	-	(502,004)	(502,004)	-
Transfer Out - Contribution to School-Based Budgets	(66,397,602)	804,515	(65,593,087)	(64,301,815)	1,291,272
Total Other Financing Sources (Uses)	1,497,996	(150,485)	1,347,511	1,319,827	(27,684)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	4,311,388	(5,870,388)	(1,559,000)	15,196,736	16,755,736
Fund Balance, Beginning of Year	6,195,946	-	6,195,946	6,195,946	-
Fund Balance, End of Year	\$ 10,507,334	\$ (5,870,388)	\$ 4,636,946	\$ 21,392,682	\$ 16,755,736

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final To Actual</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus				\$ 1,045,534	
Excess Surplus Designated for Subsequent Year's Expenditures				1,448,998	
Capital Reserve				6,000,000	
Maintenance Reserve				3,000,000	
Committed Fund Balance					
Year End Encumbrances				4,569,124	
Assigned Fund Balance					
Designated for Subsequent Year's Expenditures				1,754,092	
Unassigned				<u>3,574,934</u>	
				21,392,682	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payment Not Recognized on GAAP Basis				(11,619,144)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,234,506)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 8,539,032</u>	

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	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	\$ 22,285,795		\$ 22,285,795	-	-	-	\$ 22,285,795		\$ 22,285,795	\$ 22,285,795		\$ 22,285,795
Tuition	177,878		177,878	-	-	-	177,878		177,878	249,530		249,530
Interest	30,000		30,000	-	-	-	30,000		30,000	27,004		27,004
Miscellaneous	330,765		330,765	-	-	-	330,765		330,765	1,131,830		1,131,830
Total Local Sources	22,824,438		22,824,438				22,824,438		22,824,438	23,694,179		23,694,179
State Sources												
Equalization Aid	58,174,647		58,174,647	9,671,450		9,671,450	97,846,097		97,846,097	97,846,097		97,846,097
Security Aid	1,862,131		1,862,131	1,229,623		1,229,623	3,091,754		3,091,754	3,091,754		3,091,754
Categorical Special Education Aid	4,186,736		4,186,736	258,497		258,497	4,445,233		4,445,233	4,445,233		4,445,233
Transportation Aid	-		-	1,242,823		1,242,823	1,242,823		1,242,823	1,242,823		1,242,823
Extraordinary Aid	300,000		300,000	-		-	300,000		300,000	1,234,506		1,234,506
Education Adequacy Aid	1,400,178		1,400,178	9,608,995		9,608,995	11,009,173		11,009,173	11,009,173		11,009,173
Nonpublic Transportation Aid	-		-	-		-	-		-	31,247		31,247
On-behalf TPAF - NCOI Premium (Non-Budget)	-		-	-		-	-		-	142,314		142,314
On-behalf TPAF - Normal Cost (Non-Budget)	-		-	-		-	-		-	1,326,146		1,326,146
On-behalf TPAF - Post-Retirement Medical (Non-Budget)	-		-	-		-	-		-	2,951,987		2,951,987
On-behalf TPAF Social Security Payments (Non-Budget)	-		-	-		-	-		-	3,974,273		3,974,273
Total State Sources	95,923,692		95,923,692	22,011,388		22,011,388	117,935,080		117,935,080	127,295,553		127,295,553
Federal Sources												
Education Jobs Fund	3,333,894		3,333,894	-		-	3,333,894		3,333,894	3,333,894		3,333,894
IMPACT Aid	-		-	-		-	-		-	-		-
Medicaid Reimbursement	160,312		160,312	-		-	160,312		160,312	228,900		228,900
Total Federal Sources	3,494,206		3,494,206				3,494,206		3,494,206	3,562,794		3,562,794
Total Revenues	122,242,336		122,242,336	22,011,388		22,011,388	144,253,724		144,253,724	154,552,526		154,552,526
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten	82,875	\$ 1,361,154	1,444,029	(82,600)	\$ (24,227)	(106,827)	\$ 275	\$ 1,336,927	1,337,202	\$ 1,330,998		1,330,998
Grades 1-5	495,000	12,089,936	12,584,936	189,347	(1,865,292)	(1,675,945)	684,347	10,224,644	10,908,991	684,347	10,146,269	10,830,616
Grades 6-8	195,000	4,329,142	4,524,142	(76,794)	2,750,594	2,673,800	118,206	7,079,736	7,197,942	118,206	7,016,652	7,134,858
Grades 9-12	220,000	6,907,586	7,127,586	317,300	258,089	575,389	537,300	7,165,675	7,702,975	536,917	6,967,208	7,504,125
Regular Programs - Home Instruction	100,000		100,000	52,686		52,686	152,686		152,686	152,062		152,062
Salaries of Teachers												
Other Salaries for Instruction	-	-	-	-		-	-		-	-		-
Purchased Professional/Educational Services	64,260	-	64,260	-		-	64,260		64,260	64,260		64,260
Regular Programs - Undistributed Instruction												
Salaries of Teachers												
Other Salaries for Instruction	5,125	339,914	345,039	(5,125)	533,085	527,960	-	872,999	872,999	-	767,057	767,057
Purchased Professional/Educational Services	-	21,000	21,000	-	(2,728)	(2,728)	-	18,272	18,272	-	12,162	12,162
Purchased Technical Services	41,130	10,000	51,130	(41,130)	(7,058)	(48,188)	-	2,942	2,942	-	2,942	2,942
Other Purchased Services	-	310,150	310,150	-	200,838	200,838	58,000	510,988	510,988	-	462,308	462,308
General Supplies	12,914	823,303	836,217	45,086	1,031,343	1,076,429	-	1,854,646	1,912,646	57,274	1,774,370	1,831,644
Textbooks	-	269,000	269,000	-	165,491	165,491	-	434,491	434,491	-	424,506	424,506
Miscellaneous Expenditures	-	55,800	55,800	6,000	(4,543)	1,457	6,000	51,257	57,257	5,679	44,830	50,509
Total Regular Programs	1,216,304	26,516,985	27,733,289	404,770	3,035,392	3,440,362	1,621,074	29,552,577	31,173,651	1,618,745	28,949,302	30,568,047

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget		Budget Transfer		Final Budget		Total General Fund	Operating Fund	Actual Budget	Total General Fund
	Resource Fund	General Fund	Resource Fund	General Fund	Resource Fund	General Fund				
EXPENDITURES										
Capital Education	-	-	-	-	-	-	-	-	-	-
Cognitive Impaired - Mild	-	-	-	-	-	-	-	-	-	-
Special Education	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	2,011,169	2,011,169	-	-	1,800,657	1,800,657	1,800,657	-	1,787,094	1,787,094
Salaries for Instruction	764,983	764,983	-	-	738,190	738,190	738,190	-	733,777	733,777
Preschool Disabilities - Full - Time	200	200	-	-	930	930	930	-	930	930
Other Salaries for Instruction	2,990	2,990	-	-	8,938	8,938	8,938	-	7,319	7,319
Other Purchased Services	13,150	13,150	-	-	1,000	1,000	1,000	-	950	950
General Supplies	1,000	1,000	-	-	-	-	-	-	-	-
Textbooks	400	400	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Cognitive Impaired - Mild	2,793,802	2,793,802	(224,117)	(224,117)	2,569,685	2,569,685	2,569,685	-	2,529,070	2,529,070
Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-
Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	(66,790)	(66,790)	548,781	548,781	548,781	-	545,737	545,737
Auditory Impairments	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-
Total	-	-	(102,897)	(102,897)	651,700	651,700	651,700	-	641,128	641,128
Behavioral Disabilities	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	384,149	384,149	-	-	424,901	424,901	424,901	-	424,110	424,110
Salaries for Instruction	334,172	334,172	-	-	122,865	122,865	122,865	-	120,663	120,663
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-
General Supplies	6,000	6,000	-	-	15	15	15	-	14	14
Textbooks	1,000	1,000	-	-	1,000	1,000	1,000	-	950	950
Other Objects	-	-	-	-	-	-	-	-	-	-
Total	715,371	715,371	(166,790)	(166,790)	548,781	548,781	548,781	-	545,737	545,737
Multiple Disabilities	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	321,347	321,347	-	-	315,544	315,544	315,544	-	311,493	311,493
Salaries for Instruction	226,456	226,456	-	-	336,156	336,156	336,156	-	329,635	329,635
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-
General Supplies	1,000	1,000	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	548,803	548,803	(102,897)	(102,897)	651,700	651,700	651,700	-	641,128	641,128
Resource Room/Resource Center	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	2,101,261	2,101,261	-	-	2,268,568	2,268,568	2,268,568	-	2,215,856	2,215,856
Salaries for Instruction	295,259	295,259	-	-	283,039	283,039	283,039	-	280,412	280,412
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-
General Supplies	11,000	11,000	-	-	7,576	7,576	7,576	-	7,505	7,505
Textbooks	1,000	1,000	-	-	1,000	1,000	1,000	-	914	914
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	2,408,520	2,408,520	(151,663)	(151,663)	2,560,183	2,560,183	2,560,183	-	2,504,887	2,504,887
Visually Impaired	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	21,930	21,930	-	-	17,100	17,100	17,100	-	16,667	16,667
Total Visually Impaired	21,930	21,930	(4,830)	(4,830)	17,100	17,100	17,100	-	16,667	16,667
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	135,273	135,273	-	-	334,813	334,813	334,813	60,803	332,616	332,616
Salaries for Instruction	101,016	101,016	-	-	100,016	100,016	100,016	-	99,687	99,687
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	135,273	135,273	(74,000)	(74,000)	434,829	434,829	434,829	60,803	432,303	432,303
Autism	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	149,658	149,658	-	-	117,500	117,500	117,500	-	117,217	117,217
Salaries for Instruction	149,658	149,658	-	-	116,520	116,520	116,520	-	115,430	115,430
Preschool Disabilities - Full - Time	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-
Total Autism	149,658	149,658	(84,762)	(84,762)	234,020	234,020	234,020	-	230,647	230,647
Total Special Education	6,962,923	6,962,923	(74,000)	(74,000)	7,016,698	7,016,698	7,016,698	60,803	6,960,299	6,960,299

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund
	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	
EXPENDITURES									
State/Remedial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries of Teachers	5,285,117	5,285,117	338,124	5,623,241	6,121,241	6,121,241	6,041,804	6,041,804	6,041,804
Other Salaries for Instruction	43,860	43,860	34,393	78,253	78,253	78,253	76,830	76,830	76,830
Purchased Professional/Educational Services	5,000	5,000	(5,000)	-	-	-	-	-	-
Purchased Technical Serv. fees	3,500	3,500	(600)	2,900	3,000	3,000	2,900	2,900	2,900
Contracted Services	88,000	88,000	(41,564)	46,436	46,436	46,436	45,555	45,555	45,555
General Supplies	4,000	4,000	-	4,000	4,000	4,000	3,958	3,958	3,958
Textbooks	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-
Total Bilingual Education	5,429,477	5,429,477	823,453	6,252,930	6,252,930	6,252,930	6,171,056	6,171,056	6,171,056
School Sponsored Co-Curricular Activities	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000
Other Purchased Services	17,000	17,000	-	17,000	17,000	17,000	16,967	16,967	16,967
General Supplies	5,000	5,000	(212)	4,788	4,788	4,788	4,788	4,788	4,788
Other Objects	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	32,000	32,000	(212)	31,788	31,788	31,788	31,755	31,755	31,755
School Sponsored Activities	670,023	670,023	(61,600)	608,423	608,423	608,423	606,182	606,182	606,182
Salaries	6,750	6,750	-	6,750	6,750	6,750	6,750	6,750	6,750
Other Purchased Services	133,270	133,270	(67,903)	65,367	65,367	65,367	64,828	64,828	64,828
Supplies & Materials	14,500	14,500	(443)	14,057	14,057	14,057	14,057	14,057	14,057
Other Objects	-	-	-	-	-	-	-	-	-
Total School Sponsored Activities	879,795	879,795	(3,693)	883,488	883,488	883,488	880,225	880,225	880,225
Other Instructional Programs - Instruction	10,000	10,000	(849)	9,151	9,151	9,151	9,150	9,150	9,150
Salaries	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs	10,000	10,000	(849)	9,151	9,151	9,151	9,150	9,150	9,150
Before/After School Program	-	-	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-
Total Before/After School Program	-	-	-	-	-	-	-	-	-
Total Instruction	2,271,872	38,958,135	3,914,857	42,872,992	42,872,992	42,872,992	42,068,409	42,068,409	42,068,409
Undistributed Expenditures - Instruction	2,313,607	2,313,607	53,566	2,367,173	2,367,173	2,367,173	2,367,173	2,367,173	2,367,173
Tuition to Other LEAs within the State-Special	726,000	726,000	37,050	763,050	763,050	763,050	763,050	763,050	763,050
Tuition to County Voc. School District-Regular	-	-	-	-	-	-	-	-	-
Tuition to County Voc. School District-Special	286,230	286,230	256,707	542,937	542,937	542,937	542,937	542,937	542,937
Tuition to CSSD & Reg. Day Schools	3,095,127	3,095,127	996,386	4,091,513	4,091,513	4,091,513	4,039,726	4,039,726	4,039,726
Tuition to Priv. Sch. For the Disabled w/ State	-	-	-	-	-	-	-	-	-
Tuition to Private Sch. Disabled & Other LEAs	-	-	-	-	-	-	-	-	-
Sp. O's State	732,068	732,068	30,750	762,818	762,818	762,818	762,818	762,818	762,818
Tuition - State Facilities	206,331	206,331	49,748	256,079	256,079	256,079	256,079	256,079	256,079
Tuition - Other	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	7,563,363	7,563,363	1,404,207	8,967,570	8,967,570	8,967,570	8,711,783	8,711,783	8,711,783

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 COMBINING BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	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)												
Attendance and Social Work												
Salaries	\$ 123,666	\$ 678,932	\$ 802,598	\$ 5,500	\$ (8,857)	\$ (3,357)	\$ 129,166	\$ 670,075	\$ 799,241	\$ 129,089	\$ 663,460	\$ 792,549
Salaries of Family Support Teams	111,056	-	111,056	12,999	-	12,999	124,055	-	124,055	123,885	-	123,885
Salaries of Family Liaisons/Comm Parent Inv Spec	47,770	-	47,770	(32,500)	-	(32,500)	15,270	-	15,270	14,693	-	14,693
Salaries of Community School Coordinators	485,942	-	485,942	(204,000)	-	(204,000)	281,942	-	281,942	281,845	-	281,845
Purchased Professional and Technical Services	-	1,250	1,250	-	-	-	-	1,250	1,250	-	1,040	1,040
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	8,697	1,000	9,697	(4,000)	-	(4,000)	4,697	1,000	5,697	4,398	794	5,192
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Attendance and Social Work	777,131	681,182	1,458,313	(222,001)	(8,857)	(230,858)	555,130	672,325	1,227,455	553,910	665,294	1,219,204
Health Services												
Salaries	3,000	919,328	922,328	6,000	65,900	71,900	9,000	985,228	994,228	8,803	980,751	989,554
Salaries of Social Service Coordinators	-	436,124	436,124	-	457,957	457,957	-	894,081	894,081	-	890,482	890,482
Purchased Professional & Technical Services	166,364	-	166,364	(69,707)	-	(69,707)	96,657	-	96,657	96,225	-	96,225
Other Purchased Services	4,050	-	4,050	(4,050)	-	(4,050)	-	-	-	-	-	-
Supplies and Materials	8,292	11,450	19,742	(5,000)	(189)	(5,189)	3,292	11,261	14,553	2,638	9,738	12,376
Other Objects	204	348,550	348,754	-	33,283	33,283	204	381,833	382,037	-	365,130	365,130
Total Health Services	181,910	1,715,452	1,897,362	(72,757)	556,951	484,194	109,153	2,272,403	2,381,536	107,666	2,246,101	2,353,767
Other Support Services Students - Related Services												
Salaries	429,774	-	429,774	22,703	-	22,703	452,477	-	452,477	452,394	-	452,394
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	4,000	-	4,000	-	-	-	4,000	-	4,000	3,869	-	3,869
Other Objects	2,050	-	2,050	-	-	-	2,050	-	2,050	2,050	-	2,050
Total Other Support Services - Stds-Rel Services	435,824	-	435,824	22,703	-	22,703	458,527	-	458,527	458,313	-	458,313
Guidance												
Salaries of Other Professional Staff	-	965,126	965,126	110,200	29,312	139,512	110,200	994,438	1,104,638	109,701	990,087	1,099,788
Salaries of Secretarial and Clerical	-	274,003	274,003	-	(37,200)	(37,200)	-	236,803	236,803	-	209,714	209,714
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	124,932	-	124,932	(104,412)	-	(104,412)	20,520	-	20,520	20,520	-	20,520
Other Purchased Services	-	1,300	1,300	-	(831)	(831)	-	469	469	-	469	469
Supplies and Materials	41,609	5,000	46,609	(40,259)	(1,071)	(41,330)	1,350	3,929	5,279	1,350	3,653	5,003
Other Objects	-	-	-	-	91,000	91,000	-	91,000	91,000	-	90,850	90,850
Total Guidance	166,341	1,245,429	1,411,770	(34,471)	81,210	46,739	132,070	1,326,639	1,458,709	131,571	1,294,773	1,426,344
Child Study Teams												
Salaries of Other Professional Staff	1,725,246	-	1,725,246	13,438	-	13,438	1,738,684	-	1,738,684	1,737,766	-	1,737,766
Salaries of Secretarial and Clerical Assistants	242,123	-	242,123	(6,100)	-	(6,100)	236,023	-	236,023	235,764	-	235,764
Other Purchased Prof. and Tech. Services	325,682	-	325,682	172,980	-	172,980	498,662	-	498,662	498,662	-	498,662
Miscellaneous Purchased Services	23,700	-	23,700	(14,604)	-	(14,604)	9,096	-	9,096	9,096	-	9,096
Supplies and Materials	20,612	-	20,612	(1)	-	(1)	20,611	-	20,611	20,575	-	20,575
Other Objects	1,000	-	1,000	(580)	-	(580)	420	-	420	-	-	-
Total Child Study Teams	2,338,363	-	2,338,363	165,133	-	165,133	2,503,496	-	2,503,496	2,501,863	-	2,501,863
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	977,435	-	977,435	(398,497)	-	(398,497)	578,938	-	578,938	577,973	-	577,973
Salaries of Secretarial & Clerical Assist.	302,841	103,474	406,315	95,880	1,210	97,090	398,721	104,684	503,405	398,721	104,086	502,807
Salaries of Facilitators, Math, Literacy Coaches	80,826	-	80,826	(80,000)	-	(80,000)	826	-	826	-	-	-
Purchased Professional - Educational Services	46,329	24,350	70,679	(37,935)	(16,424)	(54,359)	8,394	7,926	16,320	8,314	3,039	11,353
Other Purchased Prof. & Tech. Services	-	12,200	12,200	-	(11,481)	(11,481)	-	719	719	-	719	719
Other Purchased Services	77,711	-	77,711	(3,194)	240	(2,954)	74,517	240	74,757	73,470	240	73,710
Supplies and Materials	60,344	11,000	71,344	10,336	20,931	31,267	70,680	31,931	102,611	70,673	30,227	100,900
Other Objects	13,694	-	13,694	-	-	-	13,694	-	13,694	13,558	-	13,558
Total Improvement of Instruction Services	1,559,180	151,024	1,710,204	(413,410)	(5,524)	(418,934)	1,145,770	145,500	1,291,270	1,142,709	158,311	1,281,020

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget		Budget Transfer		Final Budget		Actual	
	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund
EXPENDITURES								
Educational Media/School Library	\$ 1,007,349	\$ 1,007,349	\$ (210,599)	\$ (210,599)	\$ 796,750	\$ 796,750	\$ 799,413	\$ 799,413
Salaries	-	83,790	-	83,790	-	83,790	-	83,790
Salaries of Technology Coordinators	-	10,000	-	10,000	-	10,000	-	10,000
Salaries of Principals/Asst. Principals	-	14,350	-	14,350	-	14,350	-	14,350
Salaries of Social and Technical Assistants	-	21,000	-	21,000	-	21,000	-	21,000
Salaries of Other Professional Staff	-	31,800	-	31,800	-	31,800	-	31,800
Other Purchased Professional and Technical Services	-	8,000	-	8,000	-	8,000	-	8,000
Supplies and Materials	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Educational Media/School Library	\$ 1,007,349	\$ 1,007,349	\$ (210,599)	\$ (210,599)	\$ 796,750	\$ 796,750	\$ 799,413	\$ 799,413
Instructional Staff Training Services								
Salaries of Coaches	\$ 174,160	\$ 174,160	\$ (70,679)	\$ (70,679)	\$ 103,481	\$ 103,481	\$ 103,418	\$ 103,418
Salaries of Other Professional Staff	41,197	41,197	(40,992)	210	210	210	210	210
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-
Other Purchased Professional and Technical Services	-	8,000	-	(2,669)	5,331	2,100	1,214	205
Supplies and Materials	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	\$ 215,357	\$ 222,357	\$ (111,671)	\$ (69)	\$ 103,886	\$ 7,431	\$ 103,632	\$ 6,429
Support Services - General Administration								
Salaries	455,577	455,577	(129,747)	(129,747)	325,830	325,830	325,179	325,179
Audit Fees	65,000	65,000	8,400	8,400	73,400	73,400	73,400	73,400
Legal Services	460,000	460,000	90,214	90,214	550,214	550,214	550,214	550,214
Other Purchased Professional Services	15,800	15,800	(11,000)	4,800	4,800	4,800	4,249	4,249
Purchased Technical Services	30,000	30,000	(28,300)	1,700	1,700	1,700	1,771	1,771
Communications/Telephone	511,575	511,575	478,652	990,207	997,898	997,898	987,898	987,898
Other Purchased Services	23,000	23,000	(18,000)	5,000	5,000	5,000	5,000	5,000
Other Purchased Supplies and Materials	88,487	88,487	(39,076)	49,411	49,411	49,411	49,411	49,411
General Supplies	88,487	88,487	(39,076)	49,411	49,411	49,411	49,411	49,411
Judgments Against the School District	106,000	106,000	(90,000)	16,000	16,000	16,000	16,000	16,000
Miscellaneous Expenditures	68,444	68,444	-	-	68,444	68,444	68,021	68,021
BOE Membership Dues and Fees	-	-	-	-	-	-	-	-
Total Support Services - General Administration	\$ 1,899,805	\$ 1,899,805	\$ (239,123)	\$ (239,123)	\$ 1,328,682	\$ 1,328,682	\$ 1,298,648	\$ 1,298,648
Support Services School Administration								
Salaries of Principals/Asst. Principals	114,863	2,315,731	443,401	443,421	114,863	2,759,152	114,863	2,870,018
Salaries of Social and Technical Assistants	62,357	786,902	42,994	89,998	105,251	876,900	105,258	850,194
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-
Other Salaries	2,500	2,500	(2,000)	500	500	500	1,177	1,177
Purchased professional and Technical Services	12,016	3,100	(1,562)	1,538	1,538	1,538	1,177	1,177
Other Purchased Services	46,800	46,800	2,922	64,484	18,166	18,166	18,166	18,166
Supplies and Materials	1,025	5,589	(400)	6,484	1,022	4,567	980	117,438
Other Objects	-	-	-	-	-	-	-	-
Total Support Services School Administration	\$ 210,913	\$ 3,395,503	\$ 43,936	\$ 640,597	\$ 254,854	\$ 3,781,246	\$ 3,742,848	\$ 3,996,177
Central Services								
Salaries	1,820,451	1,820,451	(117,423)	(117,423)	1,703,028	1,703,028	1,701,483	1,701,483
Salaries of Principals/Asst. Principals	81,545	81,545	11,389	11,389	92,934	92,934	92,538	92,538
Salaries of Social and Technical Assistants	174,323	174,323	(27,240)	147,083	147,083	147,083	146,181	146,181
Salaries of Other Professional Staff	571,660	571,660	3,251	60,411	60,411	60,411	59,490	59,490
Other Salaries	6,318	6,318	(4,057)	2,261	2,261	2,261	2,261	2,261
Purchased professional and Technical Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-
Total Central Services	\$ 2,139,771	\$ 2,139,771	\$ (134,080)	\$ (134,080)	\$ 2,005,691	\$ 2,005,691	\$ 2,001,953	\$ 2,001,953
Admin. Info. Technology								
Salaries	710,318	710,318	209,890	209,890	910,208	910,208	920,282	920,282
Salaries of Principals/Asst. Principals	118,086	118,086	(1,269)	116,787	116,787	116,787	116,787	116,787
Salaries of Social and Technical Assistants	259,912	259,912	(53,694)	206,218	206,218	206,218	206,216	206,216
Salaries of Other Professional Staff	89,445	89,445	239,894	339,339	339,339	339,339	339,339	339,339
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Admin. Info. Technology	\$ 1,177,761	\$ 1,177,761	\$ 404,891	\$ 404,891	\$ 1,582,652	\$ 1,582,652	\$ 1,582,624	\$ 1,582,624
Required Maintenance for School Facilities								
Salaries	781,503	781,503	450,340	450,340	781,165	781,165	781,165	781,165
Salaries of Principals/Asst. Principals	1,251,235	1,251,235	(229,140)	1,022,095	1,022,095	1,022,095	1,022,095	1,022,095
Salaries of Social and Technical Assistants	353,235	353,235	-	-	353,235	353,235	353,235	353,235
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Required Maintenance for School Facilities	\$ 2,186,403	\$ 2,186,403	\$ 1,149,490	\$ 1,149,490	\$ 3,345,895	\$ 3,345,895	\$ 3,268,923	\$ 3,268,923

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund
	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	
EXPENDITURES									
CURRENT EXPENDITURES (Continued)									
Custodial Services	4,961,037	4,961,037	(303,017)	(303,017)	4,658,020	4,658,020	4,658,607	4,658,607	
Salaries	-	-	-	-	293,000	293,000	293,000	293,000	
Salaries of Non-Instructional Aides	168,161	168,161	182,888	182,888	351,049	351,049	351,048	351,048	
Purchased Professional and Technical Services	471,489	471,489	(81,791)	(81,791)	389,698	389,699	387,978	387,978	
Channing, Repair and Maintenance	4,000	4,000	(2,483)	(2,483)	1,517	1,517	1,517	1,517	
Rental of Land & Bldg. Other Than Lease Pmt. Acmt	225,000	225,000	14,140	14,140	239,140	239,140	239,105	239,105	
Other Purchased Property Services	610,500	610,500	10,000	10,000	620,500	620,500	620,494	620,494	
Insurance	43,280	43,280	187,000	187,000	230,280	230,280	229,098	229,098	
Miscellaneous Purchased Services	4,000	4,000	1,000	1,000	5,000	5,000	5,000	5,000	
Energy (Electricity)	3,166,939	3,166,939	(6,334,633)	(6,334,633)	1,367,301	1,367,301	1,361,610	1,361,610	
Energy (Natural Gas)	-	-	1,152,119	1,152,119	33,419	33,419	33,419	33,419	
Energy (Gasoline)	6,834	6,834	-	-	6,834	6,834	6,836	6,836	
Other Objects	-	-	(181,800)	(181,800)	9,976,301	9,976,301	9,791,315	9,791,315	
Total Custodial Services	201,383	201,383	70,486	70,486	271,869	271,869	271,869	271,869	
Care and Upkeep of Grounds	201,383	201,383	70,486	70,486	271,869	271,869	271,869	271,869	
Total Care and Upkeep of Grounds	201,383	201,383	70,486	70,486	271,869	271,869	271,869	271,869	
Security	135,000	1,271,571	134,092	403,517	269,092	1,675,088	269,092	1,662,558	
Salaries	1,500	1,500	(1,500)	(1,500)	-	-	-	-	
Purchased Professional and Technical Services	-	-	(1,680)	(1,680)	1,320	1,320	1,005	1,005	
General Supplies	3,000	3,000	-	-	-	-	-	-	
Total Security	135,500	1,139,571	132,592	400,337	269,092	1,676,608	269,092	1,663,563	
Student Transportation Services	975,442	975,442	179	179	179	179	179	179	
Salaries of Non-Instructional Aides	540,681	540,681	226,076	226,076	507,243	507,243	507,151	507,151	
Salaries for Pupil Trans (Bet. Home & School)-Sp.Ed.	-	-	(33,438)	(33,438)	-	-	-	-	
Salaries for Pupil Trans (Other than Bet. Home&Sch)	-	-	(1,565)	(1,565)	45,565	45,565	45,565	45,565	
Salaries for Pupil Trans (Bet. Home & Sch)-Non-Pub.	46,920	46,920	71,164	71,164	189,205	189,205	188,894	188,894	
Channing Repair & Maint. Services	117,341	117,341	(240,425)	(240,425)	53,451	53,451	53,268	53,268	
Contracted Services (Bet. Home and Sch.)-Vendors	293,876	293,876	-	-	-	-	-	-	
Contracted Services (Other Than Between Home and School) - Vendors	110,723	200,348	66,731	84,273	179,454	284,621	179,454	284,621	
Contracted Services (Sp. Ed. Students)-Vendors	169,376	974,000	(268,708)	(268,708)	705,292	705,292	705,292	705,292	
Contracted Serv.(Res. Student)PSCs & CTSAs	859,000	859,000	(19,888)	(19,888)	150,008	150,008	150,008	150,008	
Contracted Services (Other Than Between Home and School)-PSCs & CTSAs	8,248	8,248	(8,000)	(8,000)	248	248	198	198	
Miscellaneous Purchased Services-Transportation	165,867	165,867	148,231	148,231	254,098	254,098	253,542	253,542	
Supplies and Materials	7,514	7,514	-	-	7,514	7,514	6,059	6,059	
Transportation Supplies	-	-	-	-	-	-	-	-	
Other Objects	-	-	-	-	-	-	-	-	
Total Student Transportation Services	4,208,988	89,625	67,028	82,880	4,276,026	105,167	4,272,986	4,301,049	
Other Support Services	-	-	-	-	-	-	-	-	
Salaries	-	-	-	-	-	-	-	-	
Purchased Professional Services	-	-	-	-	-	-	-	-	
Purchased Technical Services	-	-	-	-	-	-	-	-	
Miscellaneous Purchased Services	-	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	-	
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	
Total Other Support Services	-	-	-	-	-	-	-	-	
Unallocated Benefits- Employee Benefits	925,458	1,782,599	153,100	233,919	1,078,658	937,860	1,078,633	1,871,664	
Group Insurance	2,078,917	2,078,917	(110,946)	(110,946)	1,967,971	1,967,971	1,967,971	1,967,971	
Social Security	1,071,083	1,071,083	(1,071,083)	(1,071,083)	-	-	-	-	
Other Retirement Contributions - PERS	1,106,053	1,106,053	(570,200)	(570,200)	535,853	535,853	534,999	534,999	
Health Plan Compensation	2,000,000	2,000,000	(1,000,000)	(1,000,000)	1,000,000	1,000,000	1,000,000	1,000,000	
Health Plan	200,000	200,000	(200,000)	(200,000)	-	-	-	-	
Tuition Reimbursement	-	-	20,237	20,237	20,237	20,237	20,237	20,237	
Other Employee Benefits	-	-	-	-	-	-	-	-	
Total Unallocated Benefits	9,245,111	23,663,873	(972,983)	(1,615,787)	8,672,128	13,375,953	8,584,083	13,327,596	
On-behalf TPAF Pension System Payments - NCGI	-	-	-	-	-	-	-	-	
On-behalf TPAF Pension System Payments (Non-Budget)	-	-	-	-	-	-	-	-	
On-behalf TPAF Post-Retirement Medical (Non-Budget)	-	-	-	-	-	-	-	-	
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	-	-	-	-	-	
Total Unallocated Expenditures	44,612,412	23,726,129	1,936,426	2,394,179	46,568,838	24,164,282	54,471,980	78,271,335	
Total Current Expenditures	46,384,284	62,884,284	2,512,569	4,153,010	49,396,853	67,037,274	57,292,399	123,161,163	

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund
	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	
CAPITAL OUTLAY									
Equipment									
Regular Programs - Instruction									
Preschool/Kindergarten	\$ 57,950	\$ 57,950	\$ -	\$ (13,712)	\$ -	\$ 44,238	\$ -	\$ 39,418	\$ 39,418
Grades 1-5	19,000	19,000	-	36,684	-	55,684	-	52,292	52,292
Grades 6-8	25,000	25,000	-	280,426	-	305,426	-	164,172	164,172
Grades 9-12	-	-	-	-	-	-	-	-	-
Undistributed Expenditures	-	-	-	-	-	-	-	-	-
Bilateral	82,500	82,500	\$ (48,642)	\$ (48,642)	\$ 33,858	\$ 33,858	\$ 33,858	\$ 33,858	\$ 33,858
School Sponsored Athletics - Instruction	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-
Support Serv. - Students - After School	8,500	8,500	(99)	(99)	8,401	8,401	8,236	8,236	8,236
Support Serv. - Administrative Staff	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Admin. In-Pr. Tech.	-	-	1,216,895	1,216,895	-	-	-	-	-
Custodial Services	-	-	470,516	470,516	-	-	-	-	-
Care and Upkeep of Grounds	144,400	144,400	-	-	614,916	614,916	614,916	614,916	614,916
School Buses - Regular	-	-	-	-	-	-	-	-	-
Utility, Expand. - Admin. In-Pr. Tech.	-	-	-	-	-	-	-	-	-
Total Equipment	235,400	337,350	1,638,670	303,378	1,942,048	2,279,298	675,610	255,882	930,892
Facilities Acquisition and Construction Services									
Architectural/Engineering Services	693,114	693,114	888,935	888,935	888,935	888,935	499,175	499,175	499,175
Construction Services	-	-	11,375,820	12,068,934	12,068,934	12,068,934	620,616	620,616	620,616
Lease Purchase Agreement - Principal	-	-	-	-	-	-	-	-	-
Total Facilities Acquis. and Const. Services	693,114	693,114	12,264,755	12,264,755	12,957,869	12,957,869	1,119,791	1,119,791	1,119,791
Total Capital Outlay	928,514	1,030,464	13,900,425	303,378	14,206,803	15,237,267	1,794,801	2,55,882	2,55,882
Transfer to Charter Schools	14,441,320	14,441,320	1,047,521	1,047,521	15,488,841	15,488,841	15,463,771	15,463,771	15,463,771
Local Contribution-Transfer to Special Revenue	-	-	-	-	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-
Total General Fund	62,254,118	62,286,214	17,463,515	4,656,338	22,119,853	27,079,891	74,551,971	66,123,646	140,675,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,988,218	(62,786,214)	(4,547,873)	(4,656,338)	(188,515)	(67,442,602)	80,000,355	(66,123,646)	13,876,909
Other Financing Sources (Uses)									
Transfer In - WSR General Fund	66,397,602	66,397,602	-	(955,000)	(955,000)	65,442,602	64,301,815	64,301,815	64,301,815
Transfer In - WSR Special Revenue Fund	2,000,000	2,000,000	-	-	-	2,000,000	1,821,831	1,821,831	1,821,831
Transfer In - WSR Revenue - Special Program	(502,004)	(502,004)	-	(502,004)	(502,004)	(502,004)	(502,004)	(502,004)	(502,004)
Transfer Out - Contribution to School Based Budgets	(66,397,602)	(66,397,602)	804,515	804,515	(65,593,087)	(65,593,087)	(64,301,815)	(64,301,815)	(64,301,815)
Total Other Financing Sources (Uses)	(66,899,602)	1,497,996	804,515	(955,000)	(130,485)	67,442,602	(64,803,819)	66,123,646	1,319,327
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(6,911,384)	5,611,388	5,523,388	(5,611,388)	(259,600)	(1,599,000)	15,196,736	15,196,736	15,196,736
Fund Balance, Beginning of Year	6,195,946	6,195,946	-	-	-	6,195,946	6,195,946	6,195,946	6,195,946
Fund Balance, End of Year	(715,442)	5,611,388	5,523,388	(5,611,388)	(259,600)	4,656,946	21,392,682	21,392,682	21,392,682

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
EDUCATION JOBS FUND PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Adjustments/ Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
REVENUES					
Federal Sources					
Education Jobs Fund	\$ 3,333,894	-	\$ 3,333,894	\$ 3,333,894	-
Total Revenues	<u>3,333,894</u>	<u>-</u>	<u>3,333,894</u>	<u>3,333,894</u>	<u>-</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Regular Programs - Instruction					
Grades 1-5					
Salaries	495,000	\$ 189,347	684,347	684,347	
Grades 6-8					
Salaries	195,000	(76,794)	118,206	118,206	
Grades 9-12					
Salaries	220,000	242,051	462,051	462,051	-
Total Regular Programs Expenditures	<u>910,000</u>	<u>354,604</u>	<u>1,264,604</u>	<u>1,264,604</u>	<u>-</u>
Undistributed Expenditures					
Speech OT/PT & Related Services					
Salaries	223,894	17,964	241,858	241,858	
Child Study Teams					
Salaries of Other Professional Staff	1,500,000	(366,497)	1,133,503	1,133,503	
Unallocated Benefits					
Health Benefits	700,000	(6,071)	693,929	693,929	-
Total Undistributed Expenditures	<u>2,423,894</u>	<u>(354,604)</u>	<u>2,069,290</u>	<u>2,069,290</u>	<u>-</u>
Summer School Instruction					
Salaries of Teachers	-	-	-	-	-
Total Summer School	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,333,894</u>	<u>-</u>	<u>3,333,894</u>	<u>3,333,894</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Original <u>Budget</u>	Budget <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 20,106,017	\$ 1,905,836	\$ 22,011,853	\$ 20,851,340	\$ (1,160,513)
Federal	4,209,783	4,154,760	8,364,543	5,902,042	(2,462,501)
Local Sources					
Miscellaneous	-	172,293	172,293	95,966	(76,327)
Total Revenues	<u>24,315,800</u>	<u>6,232,889</u>	<u>30,548,689</u>	<u>26,849,348</u>	<u>(3,699,341)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	636,925	244,913	881,838	480,839	400,999
Other Salaries for Instruction	80,986	75,674	156,660	110,899	45,761
Other Salaries		226,306	226,306	161,886	64,420
Purchased Professional/Educational Services	124,979	1,203,626	1,328,605	647,010	681,595
Purchased Professional & Technical Services		-		-	-
Tuition	1,655,849	(391,789)	1,264,060	1,173,917	90,143
Other Purchased Services	3,375	31,225	34,600	1,998	32,602
General Supplies	77,440	339,014	416,454	346,250	70,204
Textbooks	30,807	(6,108)	24,699	11,988	12,711
Other Objects	2,400	16,359	18,759	17,520	1,239
Total Instruction	<u>2,612,761</u>	<u>1,739,220</u>	<u>4,351,981</u>	<u>2,952,307</u>	<u>1,399,674</u>
Support Services					
Salaries of Teachers		161,208	161,208	66,483	94,725
Salaries of Supervisors of Instruction	135,287	-	135,287	134,801	486
Salaries of Principals/Asst Principals/Directors	130,999	-	130,999	121,924	9,075
Salaries of Other Professional Staff	839,119	1,379,001	2,218,120	1,845,030	373,090
Salaries of Secretarial and Clerical Asst.	207,771	107,177	314,948	304,124	10,824
Other Salaries for Instruction		-		-	-
Other Salaries	114,240	351,529	465,769	345,470	120,299
Salaries of Community	79,776	53,872	133,648	79,776	53,872
Salaries of Master Teachers	490,523	-	490,523	483,640	6,883
Personal Services - Employee Benefits	537,190	495,906	1,033,096	942,268	90,828
Other Purchased Professional/Educational Services	50,000	(5,000)	45,000	15,745	29,255
Purchased Professional/Educational Services	16,584,232	1,149,988	17,734,220	17,205,559	528,661
Purchased Professional & Technical Services	83,243	(9,088)	74,155	50,565	23,590
Other Purchased Professional Services	15,000	5,000	20,000	17,561	2,439
Contracted Services - Transportation	4,600	-	4,600	10,526	(5,926)
Rentals	22,000	-	22,000	21,981	19
Travel	7,500	18,060	25,560	15,942	9,618
Other Purchased Services		288,060	288,060	265,592	22,468
Supplies and Materials	360,719	462,547	823,266	596,767	226,499
Other Objects	30,840	31,125	61,965	22,187	39,778
Total Support Services	<u>19,693,039</u>	<u>4,489,385</u>	<u>24,182,424</u>	<u>22,545,941</u>	<u>1,636,483</u>
Facilities Acquisition and Construction					
Instructional Equipment	10,000	67,307	77,307	24,778	52,529
Noninstructional Equipment	-	11,495	11,495	6,495	5,000
Total Facilities Acq. & Construction	<u>10,000</u>	<u>78,802</u>	<u>88,802</u>	<u>31,273</u>	<u>57,529</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>22,315,800</u>	<u>6,307,407</u>	<u>28,623,207</u>	<u>25,529,521</u>	<u>3,093,686</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>2,000,000</u>	<u>(74,518)</u>	<u>1,925,482</u>	<u>1,319,827</u>	<u>(605,655)</u>
Other Financing Sources (Uses)					
Transfer from General Fund		-		502,004	502,004
Transfer Out - Contribution to School-Based Budgets	(2,000,000)	74,518	(1,925,482)	(1,821,831)	103,651
Total Other Financing Sources (Uses)	<u>(2,000,000)</u>	<u>74,518</u>	<u>(1,925,482)</u>	<u>(1,319,827)</u>	<u>605,655</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures And Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 154,552,526	\$ 26,849,348
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2010-2011)	10,139,955	1,774,024
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2011-2012)	(12,853,650)	(1,916,861)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2012		(214,194)
Encumbrances, June 30, 2011	-	512,685
	<hr/>	<hr/>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	\$ 151,838,831	\$ 27,005,002
	<hr/>	<hr/>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 140,675,617	\$ 25,529,521
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, 2012		(214,194)
Encumbrances, June 30, 2011	-	512,685
	<hr/>	<hr/>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	\$ 140,675,617	\$ 25,828,012
	<hr/>	<hr/>

SCHOOL LEVEL SCHEDULES

(General Fund)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2012**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 8,543,853	\$ 5,287,556	\$ 13,831,409
Cash held by Trustee	275,139		275,139
Due from Other Funds	713,680		713,680
Receivables			
Intergovernmental	4,023,872		4,023,872
Other	380,827	-	380,827
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 13,937,371</u>	<u>\$ 5,287,556</u>	<u>\$ 19,224,927</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 1,906,364	\$ 774,552	\$ 2,680,916
Intergovernmental Accounts Payable - Other	71,820		71,820
Accrued Salaries and Wages	387,013	4,513,004	4,900,017
Due to Other Funds			-
Deferred Revenue	104,444		104,444
Accrued Liability for Insurance Claims	2,232,898		2,232,898
Claims Payable	695,800	-	695,800
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>5,398,339</u>	<u>5,287,556</u>	<u>10,685,895</u>
 Fund Balances			
Restricted			
Excess Surplus	1,045,534		1,045,534
Excess Surplus - Designated for Subsequent Years' Expenditures	1,448,998		1,448,998
Capital Reserve	6,000,000		6,000,000
Maintenance Reserve	3,000,000		3,000,000
Committed			
Year End Encumbrances	4,569,124		4,569,124
Assigned			
Designated for Subsequent Years' Expenditures	1,754,092		1,754,092
Unassigned	(9,278,716)	-	(9,278,716)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>8,539,032</u>	<u>-</u>	<u>8,539,032</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 13,937,371</u>	<u>\$ 5,287,556</u>	<u>\$ 19,224,927</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Districtwide

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 65,593,087		\$ 64,301,815	\$ 1,291,272
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>65,593,087</u>		<u>64,301,815</u>	<u>1,291,272</u>
Other State Resources				
ECPA	-		-	-
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution and State Resources	<u>65,593,087</u>	97.26%	<u>64,301,815</u>	<u>1,291,272</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,849,515		1,821,831	27,684
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>1,849,515</u>	2.74%	<u>1,821,831</u>	<u>27,684</u>
Restricted Federal Resources Total	<u>1,849,515</u>	2.74%	<u>1,821,831</u>	<u>27,684</u>
Totals	<u>\$ 67,442,602</u>	100.00%	<u>\$ 66,123,646</u>	<u>\$ 1,318,956</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Barlow School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 2,989,731		\$ 2,945,318	\$ 44,413
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>2,989,731</u>		<u>2,945,318</u>	<u>44,413</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>2,989,731</u>	95.41%	<u>2,945,317</u>	<u>44,413</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	143,964		141,824	2,140
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>143,964</u>	4.59%	<u>141,824</u>	<u>2,140</u>
Restricted Federal Resources Total	<u>143,964</u>	<u>4.59%</u>	<u>141,824</u>	<u>2,140</u>
Totals	<u>\$ 3,133,695</u>	<u>100.00%</u>	<u>\$ 3,087,142</u>	<u>\$ 46,553</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	\$ 4,951,337		\$ 4,859,142	\$ 92,195
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>4,951,337</u>		<u>4,859,142</u>	<u>92,195</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,951,337</u>	97.42%	<u>4,859,142</u>	<u>92,195</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	131,335		128,889	2,446
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>131,335</u>	2.58%	<u>128,889</u>	<u>2,446</u>
Restricted Federal Resources Total	<u>131,335</u>	<u>2.58%</u>	<u>128,889</u>	<u>2,446</u>
Totals	<u>\$ 5,082,672</u>	<u>100.00%</u>	<u>\$ 4,988,031</u>	<u>\$ 94,641</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Clinton School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,748,893		\$ 3,659,586	\$ 89,307
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>3,748,893</u>		<u>3,659,586</u>	<u>89,307</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,748,893</u>	96.64%	<u>3,659,586</u>	<u>89,307</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	130,494		127,385	3,109
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>130,494</u>	3.36%	<u>127,385</u>	<u>3,109</u>
Restricted Federal Resources Total	<u>130,494</u>	<u>3.36%</u>	<u>127,385</u>	<u>3,109</u>
Totals	<u>\$ 3,879,387</u>	<u>100.00%</u>	<u>\$ 3,786,971</u>	<u>\$ 92,416</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	\$ 3,197,403		\$ 3,184,124	\$ 13,279
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>3,197,403</u>		<u>3,184,124</u>	<u>13,279</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,197,403</u>	98.03%	<u>3,184,124</u>	<u>13,279</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	64,114		63,848	266
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>64,114</u>	1.97%	<u>63,848</u>	<u>266</u>
Restricted Federal Resources Total	<u>64,114</u>	1.97%	<u>63,848</u>	<u>266</u>
Totals	<u>\$ 3,261,517</u>	100.00%	<u>\$ 3,247,972</u>	<u>\$ 13,545</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Emerson School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,958,269		\$ 3,922,316	\$ 35,953
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>3,958,269</u>		<u>3,922,316</u>	<u>35,953</u>
Other State Resources				
ECPA	-		-	-
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution and State Resources	<u>3,958,269</u>	96.90%	<u>3,922,316</u>	<u>35,953</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	126,527		125,378	1,149
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>126,527</u>	3.10%	<u>125,378</u>	<u>1,149</u>
Restricted Federal Resources Total	<u>126,527</u>	<u>3.10%</u>	<u>125,378</u>	<u>1,149</u>
Totals	<u>\$ 4,084,796</u>	<u>100.00%</u>	<u>\$ 4,047,694</u>	<u>\$ 37,102</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Evergreen School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,120,563		\$ 4,072,242	\$ 48,321
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>4,120,563</u>		<u>4,072,242</u>	<u>48,321</u>
Other State Resources				
ECPA	-		-	-
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution and State Resources	<u>4,120,563</u>	96.19%	<u>4,072,242</u>	<u>48,321</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	163,061		161,149	1,912
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>163,061</u>	3.81%	<u>161,149</u>	<u>1,912</u>
Restricted Federal Resources Total	<u>163,061</u>	<u>3.81%</u>	<u>161,149</u>	<u>1,912</u>
Totals	<u>\$ 4,283,624</u>	<u>100.00%</u>	<u>\$ 4,233,391</u>	<u>\$ 50,233</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Jefferson School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,676,099		\$ 3,648,126	\$ 27,973
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>3,676,099</u>		<u>3,648,126</u>	<u>27,973</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,676,099</u>	94.94%	<u>3,648,126</u>	<u>27,973</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	195,993		194,502	1,491
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>195,993</u>	5.06%	<u>194,502</u>	<u>1,491</u>
Restricted Federal Resources Total	<u>195,993</u>	<u>5.06%</u>	<u>194,502</u>	<u>1,491</u>
Totals	<u>\$ 3,872,092</u>	<u>100.00%</u>	<u>\$ 3,842,628</u>	<u>\$ 29,464</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Chas H. Stillman School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 2,675,227		\$ 2,636,677	\$ 38,550
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>2,675,227</u>		<u>2,636,677</u>	<u>38,550</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>2,675,227</u>	96.07%	<u>2,636,677</u>	<u>38,550</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	109,462		107,885	1,577
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>109,462</u>	3.93%	<u>107,885</u>	<u>1,577</u>
Restricted Federal Resources Total	<u>109,462</u>	3.93%	<u>107,885</u>	<u>1,577</u>
Totals	<u>\$ 2,784,689</u>	<u>100.00%</u>	<u>\$ 2,744,562</u>	<u>\$ 40,127</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Washington School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,742,333		\$ 4,652,691	\$ 89,642
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>4,742,333</u>		<u>4,652,691</u>	<u>89,642</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,742,333</u>	95.46%	<u>4,652,691</u>	<u>89,642</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	225,736		221,469	4,267
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>225,736</u>	4.54%	<u>221,469</u>	<u>4,267</u>
Restricted Federal Resources Total	<u>225,736</u>	4.54%	<u>221,469</u>	<u>4,267</u>
Totals	<u>\$ 4,968,069</u>	<u>100.00%</u>	<u>\$ 4,874,160</u>	<u>\$ 93,909</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Woodland School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 2,677,739		\$ 2,654,767	\$ 22,972
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>2,677,739</u>		<u>2,654,767</u>	<u>22,972</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>2,677,739</u>	97.76%	<u>2,654,767</u>	<u>22,972</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	61,357		60,831	526
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>61,357</u>	2.24%	<u>60,831</u>	<u>526</u>
Restricted Federal Resources Total	<u>61,357</u>	2.24%	<u>60,831</u>	<u>526</u>
Totals	<u>\$ 2,739,096</u>	<u>100.00%</u>	<u>\$ 2,715,598</u>	<u>\$ 23,498</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Hubbard School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,195,948		\$ 4,158,710	\$ 37,238
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>4,195,948</u>		<u>4,158,710</u>	<u>37,238</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,195,948</u>	94.54%	<u>4,158,710</u>	<u>37,238</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	242,131		239,982	2,149
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>242,131</u>	5.46%	<u>239,982</u>	<u>2,149</u>
Restricted Federal Resources Total	<u>242,131</u>	5.46%	<u>239,982</u>	<u>2,149</u>
Totals	<u>\$ 4,438,079</u>	100.00%	<u>\$ 4,398,692</u>	<u>\$ 39,387</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Maxson School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,904,329		\$ 3,802,612	\$ 101,717
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>3,904,329</u>		<u>3,802,612</u>	<u>101,717</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,904,329</u>	93.86%	<u>3,802,612</u>	<u>101,717</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	255,341		248,689	6,652
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>255,341</u>	6.14%	<u>248,689</u>	<u>6,652</u>
Restricted Federal Resources Total	<u>255,341</u>	6.14%	<u>248,689</u>	<u>6,652</u>
Totals	<u>\$ 4,159,670</u>	100.00%	<u>\$ 4,051,301</u>	<u>\$ 108,369</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Plainfield High School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 16,660,154		\$ 16,165,700	\$ 494,454
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>16,660,154</u>		<u>16,165,700</u>	<u>494,454</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>16,660,154</u>	100.00%	<u>16,165,700</u>	<u>494,454</u>
Combined General Fund Contribution and State Resources				
	<u>16,660,154</u>	<u>100.00%</u>	<u>\$ 16,165,700</u>	<u>\$ 494,454</u>
Totals	<u>\$ 16,660,154</u>	<u>100.00%</u>	<u>\$ 16,165,700</u>	<u>\$ 494,454</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Barack Obama Academy for Academic and Civic Development

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 1,181,754		\$ 1,073,451	\$ 108,303
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>1,181,754</u>		<u>1,073,451</u>	<u>108,303</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>1,181,754</u>	100.00%	<u>1,073,451</u>	<u>108,303</u>
Combined General Fund Contribution and State Resources				
	<u>1,181,754</u>	100.00%	<u>1,073,451</u>	<u>108,303</u>
Totals	<u>\$ 1,181,754</u>	<u>100.00%</u>	<u>\$ 1,073,451</u>	<u>\$ 108,303</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	\$ 2,913,308		\$ 2,866,353	\$ 46,955
General Fund Reserve for Encumbrance at June 30, 2011	-		-	-
	<u>2,913,308</u>		<u>2,866,353</u>	<u>46,955</u>
Other State Resources				
ECPA				
ECPA - June 30, 2011 - Carryover	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution and State Resources	<u>2,913,308</u>	100.00%	<u>2,866,353</u>	<u>46,955</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	<u>\$ 2,913,308</u>	<u>100.00%</u>	<u>\$ 2,866,353</u>	<u>\$ 46,955</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 1,361,154	\$ (24,227)	\$ 1,336,927	\$ 1,330,998	\$ 5,929
Grades 1 - 5	12,089,936	(1,865,292)	10,224,644	10,146,269	78,375
Grades 6 - 8	4,329,142	2,750,594	7,079,736	7,016,652	63,084
Grades 9 - 12	6,907,586	258,089	7,165,675	6,967,208	198,467
Total	<u>24,687,818</u>	<u>1,119,164</u>	<u>25,806,982</u>	<u>25,461,127</u>	<u>345,855</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	339,914	533,085	872,999	767,057	105,942
Purchase Professional Educational Services	21,000	(2,728)	18,272	12,162	6,110
Purchased Technical Services	10,000	(7,058)	2,942	2,942	-
Other Purchased Services	310,150	200,838	510,988	462,308	48,680
General Supplies	823,303	1,031,343	1,854,646	1,774,370	80,276
Textbooks	269,000	165,491	434,491	424,506	9,985
Other Objects	55,800	(4,543)	51,257	44,830	6,427
Total	<u>1,829,167</u>	<u>1,916,428</u>	<u>3,745,595</u>	<u>3,488,175</u>	<u>257,420</u>
Total Regular Programs - Instruction	<u>26,516,985</u>	<u>3,035,592</u>	<u>29,552,577</u>	<u>28,949,302</u>	<u>603,275</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	2,011,169	(210,542)	1,800,627	1,787,094	13,533
Other Salaries for Instruction	764,983	(6,793)	758,190	732,777	25,413
Purchasing Professional Educational Services	200	(200)	-	-	-
Other Purchased Services	2,900	(1,970)	930	930	-
General Supplies	13,150	(4,212)	8,938	7,319	1,619
Textbooks	1,000	-	1,000	950	50
Other Objects	400	(400)	-	-	-
Total	<u>2,793,802</u>	<u>(224,117)</u>	<u>2,569,685</u>	<u>2,529,070</u>	<u>40,615</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Behavioral Disabilities					
Salaries of Teachers	\$ 384,149	\$ 40,752	\$ 424,901	\$ 424,110	\$ 791
Other Salaries for Instruction	324,172	(201,307)	122,865	120,663	2,202
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	250	(250)	-	-	-
General Supplies	6,000	(5,985)	15	14	1
Textbooks	1,000	-	1,000	950	50
Total	<u>715,571</u>	<u>(166,790)</u>	<u>548,781</u>	<u>545,737</u>	<u>3,044</u>
Multiple Disabilities					
Salary of Teachers	321,347	(5,803)	315,544	311,493	4,051
Other Salary for Instructors	226,456	109,700	336,156	329,635	6,521
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	1,000	(1,000)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>548,803</u>	<u>102,897</u>	<u>651,700</u>	<u>641,128</u>	<u>10,572</u>
Resource Room					
Salaries of Teachers	2,101,261	167,307	2,268,568	2,215,856	52,712
Other Salaries for Instruction	295,259	(12,220)	283,039	280,412	2,627
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	(3,424)	7,576	7,505	71
Textbooks	1,000	-	1,000	914	86
Other Objects	-	-	-	-	-
Total	<u>2,408,520</u>	<u>151,663</u>	<u>2,560,183</u>	<u>2,504,687</u>	<u>55,496</u>
Visual Impairments					
Other Salaries for Instruction	21,930	(4,830)	17,100	16,667	433
Total	<u>21,930</u>	<u>(4,830)</u>	<u>17,100</u>	<u>16,667</u>	<u>433</u>
Autism					
Salaries of Teachers	-	117,500	117,500	117,217	283
Other Salaries for Instruction	149,658	(32,738)	116,920	113,430	3,490
Total	<u>149,658</u>	<u>84,762</u>	<u>234,420</u>	<u>230,647</u>	<u>3,773</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	223,623	111,190	334,813	332,616	2,197
Other Salaries for Instruction	101,016	(1,000)	100,016	99,687	329
Total	<u>324,639</u>	<u>110,190</u>	<u>434,829</u>	<u>432,303</u>	<u>2,526</u>
Total Special Education - Instruction	<u>6,962,923</u>	<u>53,775</u>	<u>7,016,698</u>	<u>6,900,239</u>	<u>116,459</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Bilingual Education					
Salaries of Teachers	\$ 5,285,117	\$ 838,124	\$ 6,123,241	\$ 6,041,804	\$ 81,437
Other Salary for Instructors	43,860	34,393	78,253	76,830	1,423
Purchased Professional-Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	3,500	(500)	3,000	2,909	91
General Supplies	88,000	(41,564)	46,436	45,555	881
Textbooks	4,000	-	4,000	3,958	42
Other Objects	-	-	-	-	-
Total	<u>5,429,477</u>	<u>825,453</u>	<u>6,254,930</u>	<u>6,171,056</u>	<u>83,874</u>
School Sponsored Cocurricular Activities					
Salaries	10,000	-	10,000	10,000	-
Purchased Services	17,000	-	17,000	16,967	33
Supplies and Materials	5,000	(212)	4,788	4,788	-
Other Objects	-	-	-	-	-
Total	<u>32,000</u>	<u>(212)</u>	<u>31,788</u>	<u>31,755</u>	<u>33</u>
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	6,750	-	6,750	5,829	921
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>6,750</u>	<u>-</u>	<u>6,750</u>	<u>5,829</u>	<u>921</u>
Other Instructional Programs					
Salaries	-	-	-	-	-
Purchased Services	10,000	(849)	9,151	9,150	1
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(849)</u>	<u>9,151</u>	<u>9,150</u>	<u>1</u>
Before/After School Programs					
Salaries	-	1,098	1,098	1,078	20
Total	<u>-</u>	<u>1,098</u>	<u>1,098</u>	<u>1,078</u>	<u>20</u>
Total Instruction	<u>38,958,135</u>	<u>3,914,857</u>	<u>42,872,992</u>	<u>42,068,409</u>	<u>804,583</u>
Attendance and Social Work					
Salaries	678,932	(8,857)	670,075	663,460	6,615
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	1,250	-	1,250	1,040	210
Other Purchased Services	-	-	-	-	-
Supplies and Materials	1,000	-	1,000	794	206
Other Objects	-	-	-	-	-
Total	<u>681,182</u>	<u>(8,857)</u>	<u>672,325</u>	<u>665,294</u>	<u>7,031</u>
Health Services					
Salaries	919,328	65,900	985,228	980,751	4,477
Salaries of Social Service Coordinators	436,124	457,957	894,081	890,482	3,599
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	11,450	(189)	11,261	9,738	1,523
Other Objects	348,550	33,283	381,833	365,130	16,703
Total	<u>1,715,452</u>	<u>556,951</u>	<u>2,272,403</u>	<u>2,246,101</u>	<u>26,302</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Guidance					
Salaries of Other Professional Staff	\$ 965,126	\$ 29,312	\$ 994,438	\$ 990,087	\$ 4,351
Salaries of Secretarial and Clerical	274,003	(37,200)	236,803	209,714	27,089
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,300	(831)	469	469	-
Supplies and Materials	5,000	(1,071)	3,929	3,653	276
Other Objects	-	91,000	91,000	90,850	150
Total	<u>1,245,429</u>	<u>81,210</u>	<u>1,326,639</u>	<u>1,294,773</u>	<u>31,866</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial & Clerical Assist.	103,474	1,210	104,684	104,086	598
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	24,350	(16,424)	7,926	3,039	4,887
Other Purch. Prof & Tech. Services	12,200	(11,481)	719	719	-
Other Purchased Services	-	240	240	240	-
Supplies and Materials	11,000	20,931	31,931	30,227	1,704
Other Objects	-	-	-	-	-
Total	<u>151,024</u>	<u>(5,524)</u>	<u>145,500</u>	<u>138,311</u>	<u>7,189</u>
Educational Media/School Library					
Salaries	1,007,349	(210,599)	796,750	739,413	57,337
Salaries of Technology Coordinators	-	83,790	83,790	83,755	35
Purchased Professional - Educational Services	10,000	(10,000)	-	-	-
Purchased Professional and Technical Services	14,350	(7,889)	6,461	5,941	520
Other Purchased Services	21,000	(6,600)	14,400	10,694	3,706
Supplies and Materials	31,800	128,066	159,866	147,419	12,447
Other Objects	8,000	1,030	9,030	8,247	783
Total	<u>1,092,499</u>	<u>(22,202)</u>	<u>1,070,297</u>	<u>995,469</u>	<u>74,828</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	2,100	2,100	1,214	886
Other Purchased Services	8,000	(2,669)	5,331	5,215	116
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>8,000</u>	<u>(569)</u>	<u>7,431</u>	<u>6,429</u>	<u>1,002</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	2,315,751	443,401	2,759,152	2,755,135	4,017
Salaries of Sec't and Clerical Assistants	786,902	89,998	876,900	850,194	26,706
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	3,100	(1,562)	1,538	1,177	361
Other Purchased Services	33,500	740	34,240	34,114	126
Supplies and Materials	40,365	64,484	104,849	99,422	5,427
Other Objects	4,967	(400)	4,567	2,806	1,761
Total	<u>3,184,585</u>	<u>596,661</u>	<u>3,781,246</u>	<u>3,742,848</u>	<u>38,398</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 1,136,571	\$ 269,425	\$ 1,405,996	\$ 1,393,466	\$ 12,530
General Supplies	3,000	(1,680)	1,320	1,005	315
Total	1,139,571	267,745	1,407,316	1,394,471	12,845
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	89,625	15,542	105,167	88,063	17,104
Total	89,625	15,542	105,167	88,063	17,104
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	857,041	80,819	937,860	793,031	144,829
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	13,561,721	(1,123,623)	12,438,098	12,434,565	3,533
Total	14,418,762	(1,042,804)	13,375,958	13,227,596	148,362
Total Undistributed Expenditures	23,726,129	438,153	24,164,282	23,799,355	364,927
Total School Based Budget Current Expense	62,684,264	4,353,010	67,037,274	65,867,764	1,169,510
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	57,950	(13,712)	44,238	39,418	4,820
Equipment Grades 6-8	19,000	36,664	55,664	52,292	3,372
Equipment Grades 9-12	25,000	280,426	305,426	164,172	141,254
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	101,950	303,378	405,328	255,882	149,446
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	\$ 62,786,214	\$ 4,656,388	\$ 67,442,602	\$ 66,123,646	\$ 1,318,956

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 118,994	\$ (5,864)	\$ 113,130	\$ 113,103	\$ 27
Grades 1 - 5	982,745	(50,481)	932,264	930,068	2,196
Grades 6 - 8	-	146,947	146,947	146,847	100
Grades 9 - 12	-	-	-	-	-
Total	<u>1,101,739</u>	<u>90,602</u>	<u>1,192,341</u>	<u>1,190,018</u>	<u>2,323</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	43,860	10,070	53,930	53,162	768
Purchase Professional Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services	10,000	17,619	27,619	21,846	5,773
General Supplies	55,825	89,152	144,977	144,220	757
Textbooks	5,000	-	5,000	5,000	-
Other Objects	3,000	(3,000)	-	-	-
Total	<u>117,685</u>	<u>113,841</u>	<u>231,526</u>	<u>224,228</u>	<u>7,298</u>
Total Regular Programs - Instruction	<u>1,219,424</u>	<u>204,443</u>	<u>1,423,867</u>	<u>1,414,246</u>	<u>9,621</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers		53,714	53,714	53,714	-
Other Salaries for Instruction		27,000	27,000	26,557	443
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies		-			-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>80,714</u>	<u>80,714</u>	<u>80,271</u>	<u>443</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 61,097	\$ 5,660	\$ 66,757	\$ 66,748	\$ 9
Other Salaries for Instruction		-			-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	61,097	5,660	66,757	66,748	9
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	61,097	86,374	147,471	147,019	452
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Bilingual Education					
Salaries of Teachers	\$ 415,299	\$ 92,321	\$ 507,620	\$ 492,389	\$ 15,231
Other Salaries for Instruction		21,930	21,930	21,930	
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>415,299</u>	<u>114,251</u>	<u>529,550</u>	<u>514,319</u>	<u>15,231</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	-	1,098	1,098	1,078	20
Total	<u>-</u>	<u>1,098</u>	<u>1,098</u>	<u>1,078</u>	<u>20</u>
Total Instruction	<u>1,695,820</u>	<u>406,166</u>	<u>2,101,986</u>	<u>2,076,662</u>	<u>25,324</u>
Attendance and Social Work					
Salaries	43,297	(6,305)	36,992	34,784	2,208
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>43,297</u>	<u>(6,305)</u>	<u>36,992</u>	<u>34,784</u>	<u>2,208</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Health Services					
Salaries	\$ 87,000	\$ 500	\$ 87,500	\$ 87,126	\$ 374
Salaries of Social Service Coordinators	89,750	200	89,950	89,890	60
Purchased Professional and Technical Services		-			
Other Purchased Services					
Supplies and Materials	1,500	(20)	1,480	1,479	1
Other Objects	-	-	-	-	-
Total	<u>178,250</u>	<u>680</u>	<u>178,930</u>	<u>178,495</u>	<u>435</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		480	480	480	
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>480</u>	<u>480</u>	<u>480</u>	<u>-</u>
Educational Media/School Library					
Salaries		37,951	37,951	37,951	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	6,000	1,030	7,030	6,878	152
Total	<u>6,000</u>	<u>38,981</u>	<u>44,981</u>	<u>44,829</u>	<u>152</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	5,000	(199)	4,801	4,801	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(199)</u>	<u>4,801</u>	<u>4,801</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 115,678	\$ 24,600	\$ 140,278	\$ 140,146	\$ 132
Salaries of Sec't and Clerical Assistants	47,717	(24,560)	23,157	5,965	17,192
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,000	(462)	1,538	1,177	361
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	1,967	-	1,967	1,967	-
Total	<u>167,362</u>	<u>(422)</u>	<u>166,940</u>	<u>149,255</u>	<u>17,685</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		10,844	10,844	10,844	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>10,844</u>	<u>10,844</u>	<u>10,844</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	(800)	4,200	4,200	-
Total	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	44,081	5,389	49,470	48,721	749
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	562,485	(28,414)	534,071	534,071	-
Total	<u>606,566</u>	<u>(23,025)</u>	<u>583,541</u>	<u>582,792</u>	<u>749</u>
Total Undistributed Expenditures	<u>1,011,475</u>	<u>20,234</u>	<u>1,031,709</u>	<u>1,010,480</u>	<u>21,229</u>
Total School Based Budget Current Expense	<u>2,707,295</u>	<u>426,400</u>	<u>3,133,695</u>	<u>3,087,142</u>	<u>46,553</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	\$ 13,000	\$ (13,000)			
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	<u>13,000</u>	<u>(13,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barlow School	<u>\$ 2,720,295</u>	<u>\$ 413,400</u>	<u>\$ 3,133,695</u>	<u>\$ 3,087,142</u>	<u>\$ 46,553</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 197,873	\$ (60,000)	\$ 137,873	\$ 135,307	\$ 2,566
Grades 1 - 5	2,013,240	(440,306)	1,572,934	1,567,524	5,410
Grades 6 - 8	86,000	530,396	616,396	615,566	830
Grades 9 - 12	-	-	-	-	-
Total	<u>2,297,113</u>	<u>30,090</u>	<u>2,327,203</u>	<u>2,318,397</u>	<u>8,806</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	21,930	34,000	55,930	47,915	8,015
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	15,000	(4,928)	10,072	10,072	-
General Supplies	60,000	33,458	93,458	92,685	773
Textbooks	20,000	2,220	22,220	22,219	1
Other Objects	10,000	3,700	13,700	13,700	-
Total	<u>126,930</u>	<u>68,450</u>	<u>195,380</u>	<u>186,591</u>	<u>8,789</u>
Total Regular Programs - Instruction	<u>2,424,043</u>	<u>98,540</u>	<u>2,522,583</u>	<u>2,504,988</u>	<u>17,595</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	21,930	19,500	41,430	28,104	13,326
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>21,930</u>	<u>19,500</u>	<u>41,430</u>	<u>28,104</u>	<u>13,326</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	\$ 174,250	\$ 50,697	\$ 224,947	\$ 224,847	\$ 100
Other Salaries for Instruction	147,370	1,100	148,470	148,434	36
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	321,620	51,797	373,417	373,281	136
Resource Room					
Salaries of Teachers	254,524	1,000	255,524	255,216	308
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	254,524	1,000	255,524	255,216	308
Autism					
Other Salaries for Instruction	21,930	(2,589)	19,341	16,744	2,597
Total	21,930	(2,589)	19,341	16,744	2,597
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	620,004	69,708	689,712	673,345	16,367
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, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 87,750	\$ 197,999	\$ 285,749	\$ 285,612	\$ 137
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>87,750</u>	<u>197,999</u>	<u>285,749</u>	<u>285,612</u>	<u>137</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	15,000	-	15,000	14,967	33
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>14,967</u>	<u>33</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	10,000	(849)	9,151	9,150	1
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(849)</u>	<u>9,151</u>	<u>9,150</u>	<u>1</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,156,797</u>	<u>365,398</u>	<u>3,522,195</u>	<u>3,488,062</u>	<u>34,133</u>
Attendance and Social Work					
Salaries	50,000	(25,000)	25,000	24,698	302
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>50,000</u>	<u>(25,000)</u>	<u>25,000</u>	<u>24,698</u>	<u>302</u>
Health Services					
Salaries	86,500	-	86,500	86,500	-
Salaries of Social Service Coordinators	39,887	(39,887)			-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>126,387</u>	<u>(39,887)</u>	<u>86,500</u>	<u>86,500</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 88,600	\$ 500	\$ 89,100	\$ 88,850	\$ 250
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>88,600</u>	<u>500</u>	<u>89,100</u>	<u>88,850</u>	<u>250</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		168	168	167	1
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>168</u>	<u>168</u>	<u>167</u>	<u>1</u>
Educational Media/School Library					
Salaries	87,500	(7,500)	80,000	35,150	44,850
Salaries of Technology Coordinators		-			-
Purchased Professional - Educational Services	10,000	(10,000)			
Purchased Professional and Technical Services		-			-
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total	<u>97,500</u>	<u>(17,500)</u>	<u>80,000</u>	<u>35,150</u>	<u>44,850</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	148,945	105,075	254,020	254,000	20
Salaries of Sec't and Clerical Assistants	53,974	9,000	62,974	62,915	59
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	24,500	(12,194)	12,306	12,184	122
Supplies and Materials	5,000	1,189	6,189	6,189	-
Other Objects	-	-	-	-	-
Total	<u>232,419</u>	<u>103,070</u>	<u>335,489</u>	<u>335,288</u>	<u>201</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		\$ 44,400	\$ 44,400	\$ 44,393	\$ 7
General Supplies	-	-	-	-	-
Total	-	44,400	44,400	44,393	7
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 15,000	586	15,586	15,585	1
Total	15,000	586	15,586	15,585	1
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,789	12,265	75,054	60,158	14,896
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	821,180	(12,000)	809,180	809,180	-
Total	883,969	265	884,234	869,338	14,896
Total Undistributed Expenditures	1,493,875	66,602	1,560,477	1,499,969	60,508
Total School Based Budget Current Expense	4,650,672	432,000	5,082,672	4,988,031	94,641
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	-	-	-	-	-
Total Cedarbrook School	\$ 4,650,672	\$ 432,000	\$ 5,082,672	\$ 4,988,031	\$ 94,641

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 165,276	\$ 50,664	\$ 215,940	\$ 215,255	\$ 685
Grades 1 - 5	991,589	(184,673)	806,916	787,188	19,728
Grades 6 - 8		458,427	458,427	435,021	23,406
Grades 9 - 12	-	-	-	-	-
Total	<u>1,156,865</u>	<u>324,418</u>	<u>1,481,283</u>	<u>1,437,464</u>	<u>43,819</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	43,860	(4,749)	39,111	36,435	2,676
Purchase Professional Educational Services	5,000	(5,000)			-
Purchased Technical Services					-
Other Purchased Services	17,000	5,200	22,200	22,174	26
General Supplies	25,000	11,210	36,210	36,116	94
Textbooks	25,000	(55)	24,945	24,945	-
Other Objects	5,000	1,675	6,675	5,742	933
Total	<u>120,860</u>	<u>8,281</u>	<u>129,141</u>	<u>125,412</u>	<u>3,729</u>
Total Regular Programs - Instruction	<u>1,277,725</u>	<u>332,699</u>	<u>1,610,424</u>	<u>1,562,876</u>	<u>47,548</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		44,162	44,162	42,427	1,735
Purchasing Professional Educational Services					-
Other Purchased Services					-
General Supplies					-
Textbooks					-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>44,162</u>	<u>44,162</u>	<u>42,427</u>	<u>1,735</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 55,597		\$ 55,597	\$ 55,597	
Other Salaries for Instruction		\$ 22,180	22,180	22,120	\$ 60
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	55,597	22,180	77,777	77,717	60
Autism					
Other Salaries for Instruction	-	20,630	20,630	19,737	893
Total	-	20,630	20,630	19,737	893
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers	166,526	163,190	329,716	327,858	1,858
Other Salaries for Instruction	74,704	(1,800)	72,904	72,628	276
Total	241,230	161,390	402,620	400,486	2,134
Total Special Education - Instruction	296,827	248,362	545,189	540,367	4,822
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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Bilingual Education					
Salaries of Teachers	\$ 351,796	\$ (64,840)	\$ 286,956	\$ 286,001	\$ 955
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	2,000		2,000	2,000	
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>353,796</u>	<u>(64,840)</u>	<u>288,956</u>	<u>288,001</u>	<u>955</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>1,928,348</u>	<u>516,221</u>	<u>2,444,569</u>	<u>2,391,244</u>	<u>53,325</u>
Attendance and Social Work					
Salaries	46,367	1,317	47,684	47,437	247
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>46,367</u>	<u>1,317</u>	<u>47,684</u>	<u>47,437</u>	<u>247</u>
Health Services					
Salaries	86,000	33,283	119,283	102,580	16,703
Salaries of Social Service Coordinators	87,500	-	87,500	87,500	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>173,500</u>	<u>33,283</u>	<u>206,783</u>	<u>190,080</u>	<u>16,703</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	<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	\$ 4,650	\$ (4,155)	\$ 495	\$ 495	
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>4,650</u>	<u>(4,155)</u>	<u>495</u>	<u>495</u>	<u>-</u>
Educational Media/School Library					
Salaries	90,750	(42,900)	47,850	39,315	\$ 8,535
Salaries of Technology Coordinators		-			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,900	-	2,900	2,900	-
Other Objects	-	-	-	-	-
Total	<u>93,650</u>	<u>(42,900)</u>	<u>50,750</u>	<u>42,215</u>	<u>8,535</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		200	200	85	115
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>200</u>	<u>200</u>	<u>85</u>	<u>115</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	139,517	205	139,722	139,577	145
Salaries of Sec't and Clerical Assistants	59,032	-	59,032	59,032	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials	8,345	300	8,645	8,645	-
Other Objects	-	-	-	-	-
Total	<u>206,894</u>	<u>505</u>	<u>207,399</u>	<u>207,254</u>	<u>145</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 50,687	\$ 5,016	\$ 55,703	\$ 55,645	\$ 58
General Supplies	-	-	-	-	-
Total	50,687	5,016	55,703	55,645	58
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	(1,675)	3,325	3,325	-
Total	5,000	(1,675)	3,325	3,325	-
Unallocated Employee Benefits					
Group Insurance					
Social Security		91,500	91,500	78,212	13,288
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	655,925	115,054	770,979	770,979	-
Total	655,925	206,554	862,479	849,191	13,288
Total Undistributed Expenditures	1,236,673	198,145	1,434,818	1,395,727	39,091
Total School Based Budget Current Expense	3,165,021	714,366	3,879,387	3,786,971	92,416
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	5,000	(5,000)			-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	5,000	(5,000)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Clinton School	\$ 3,170,021	\$ 709,366	\$ 3,879,387	\$ 3,786,971	\$ 92,416

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 234,847	\$ (87,400)	\$ 147,447	\$ 147,376	\$ 71
Grades 1 - 5	1,202,115	(224,852)	977,263	977,263	
Grades 6 - 8		430,065	430,065	430,046	19
Grades 9 - 12	-	-	-	-	-
Total	<u>1,436,962</u>	<u>117,813</u>	<u>1,554,775</u>	<u>1,554,685</u>	<u>90</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	10,964	51,633	62,597	62,123	474
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	9,000	7,878	16,878	12,247	4,631
General Supplies	65,000	26,947	91,947	90,755	1,192
Textbooks	5,000	(2,137)	2,863	2,757	106
Other Objects	3,000	(372)	2,628	2,628	-
Total	<u>92,964</u>	<u>83,949</u>	<u>176,913</u>	<u>170,510</u>	<u>6,403</u>
Total Regular Programs - Instruction	<u>1,529,926</u>	<u>201,762</u>	<u>1,731,688</u>	<u>1,725,195</u>	<u>6,493</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	65,997	(6,497)	59,500	59,422	78
Other Salaries for Instruction	21,930	(21,930)			
Purchasing Professional Educational Services					
Other Purchased Services	1,000	(70)	930	930	
General Supplies	1,000		1,000	999	1
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>89,927</u>	<u>(28,497)</u>	<u>61,430</u>	<u>61,351</u>	<u>79</u>
Visually Impairments					
Other Salaries for Instruction	21,930	(4,830)	17,100	16,667	433
Total	<u>21,930</u>	<u>(4,830)</u>	<u>17,100</u>	<u>16,667</u>	<u>433</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, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 2,000	\$ 2,000	\$ 1,097	\$ 903
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	2,000	2,000	1,097	903
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	\$ 180,150	5,400	185,550	185,458	92
Other Salaries for Instruction	96,884	(18,000)	78,884	78,350	534
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500		500	500	
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	277,534	(12,600)	264,934	264,308	626
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	389,391	(43,927)	345,464	343,423	2,041
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, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Bilingual Education					
Salaries of Teachers	\$ 168,526	\$ (78,200)	\$ 90,326	\$ 90,250	\$ 76
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500	-	500	500	
Textbooks					
Other Objects					
Total	<u>169,026</u>	<u>(78,200)</u>	<u>90,826</u>	<u>90,750</u>	<u>76</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services	2,000	-	2,000	2,000	-
Supplies and Materials					
Other Objects					
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</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					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,090,343</u>	<u>79,635</u>	<u>2,169,978</u>	<u>2,161,368</u>	<u>8,610</u>
Attendance and Social Work					
Salaries	46,867	500	47,367	47,326	41
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>46,867</u>	<u>500</u>	<u>47,367</u>	<u>47,326</u>	<u>41</u>
Health Services					
Salaries	92,750	500	93,250	92,875	375
Salaries of Social Service Coordinators		90,000	90,000	89,750	250
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,200	-	1,200	1,195	5
Other Objects					
Total	<u>93,950</u>	<u>90,500</u>	<u>184,450</u>	<u>183,820</u>	<u>630</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	\$ 300	\$ (300)			
Supplies and Materials	500	-	\$ 500	\$ 426	\$ 74
Other Objects	-	-	-	-	-
Total	<u>800</u>	<u>(300)</u>	<u>500</u>	<u>426</u>	<u>74</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		44,300	44,300	44,280	20
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	-	3,000	2,996	4
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>44,300</u>	<u>47,300</u>	<u>47,276</u>	<u>24</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	149,921	500	150,421	150,001	420
Salaries of Sect and Clerical Assistants	48,217	600	48,817	48,810	7
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	6,800	-	6,800	6,742	58
Other Objects	-	-	-	-	-
Total	<u>204,938</u>	<u>1,100</u>	<u>206,038</u>	<u>205,553</u>	<u>485</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		\$ 41,000	\$ 41,000	\$ 39,217	\$ 1,783
General Supplies	-	-	-	-	-
Total	-	41,000	41,000	39,217	1,783
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 2,000	-	2,000	2,000	-
Total	2,000	-	2,000	2,000	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,675	16,118	61,793	59,895	1,898
Unemployment Compensation					
Workmen's Compensation	-	-	-	-	-
Health Benefits					
Health Benefits	525,310	(24,219)	501,091	501,091	-
Total	570,985	(8,101)	562,884	560,986	1,898
Total Undistributed Expenditures					
	922,540	168,999	1,091,539	1,086,604	4,935
Total School Based Budget Current Expense					
	3,012,883	248,634	3,261,517	3,247,972	13,545
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	-	-	-	-	-
Total Frederic W. Cook School	\$ 3,012,883	\$ 248,634	\$ 3,261,517	\$ 3,247,972	\$ 13,545

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 144,097		\$ 144,097	\$ 144,097	
Grades 1 - 5	1,486,363	\$ (243,800)	1,242,563	1,240,220	\$ 2,343
Grades 6 - 8		195,000	195,000	194,940	60
Grades 9 - 12	-	-	-	-	-
Total	<u>1,630,460</u>	<u>(48,800)</u>	<u>1,581,660</u>	<u>1,579,257</u>	<u>2,403</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		49,500	49,500	49,044	456
Purchase Professional Educational Services	5,000	-	5,000	984	4,016
Purchased Technical Services		3,000	3,000		3,000
Other Purchased Services		(8,000)	112,630	109,863	2,767
General Supplies	120,630		12,095	11,695	400
Textbooks	12,000	95	1,000	112	888
Other Objects	1,000	-			
Total	<u>138,630</u>	<u>44,595</u>	<u>183,225</u>	<u>171,698</u>	<u>11,527</u>
Total Regular Programs - Instruction	<u>1,769,090</u>	<u>(4,205)</u>	<u>1,764,885</u>	<u>1,750,955</u>	<u>13,930</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	219,244	3,600	222,844	221,182	1,662
Other Salaries for Instruction	232,596	(24,291)	208,305	204,351	3,954
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>451,840</u>	<u>(20,691)</u>	<u>431,149</u>	<u>425,533</u>	<u>5,616</u>
Auditory Impairments					
Salaries of Teachers					
Purchase 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, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 86,750	\$ 70,500	\$ 157,250	\$ 157,026	\$ 224
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	86,750	70,500	157,250	157,026	224
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	538,590	49,809	588,399	582,559	5,840
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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Bilingual Education					
Salaries of Teachers	\$ 255,941	\$ 68,000	\$ 323,941	\$ 322,311	\$ 1,630
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>255,941</u>	<u>68,000</u>	<u>323,941</u>	<u>322,311</u>	<u>1,630</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>2,563,621</u>	<u>113,604</u>	<u>2,677,225</u>	<u>2,655,825</u>	<u>21,400</u>
Attendance and Social Work					
Salaries	47,017	691	47,708	47,657	51
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>47,017</u>	<u>691</u>	<u>47,708</u>	<u>47,657</u>	<u>51</u>
Health Services					
Salaries	87,500	-	87,500	87,500	-
Salaries of Social Service Coordinators		87,500	87,500	87,500	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total	<u>87,500</u>	<u>87,500</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	\$ 88,250	-	\$ 88,250	\$ 88,250	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000	-	1,000		\$ 1,000
Supplies and Materials	2,000	-	2,000	1,625	375
Other Objects	-	-	-	-	-
Total	91,250	-	91,250	89,875	1,375
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	143,861	(8,200)	135,661	135,391	270
Salaries of Sec't and Clerical Assistants	47,717	500	48,217	48,184	33
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	6,000	8,000	14,000	13,996	4
Supplies and Materials	1,000	48,000	49,000	46,647	2,353
Other Objects	-	-	-	-	-
Total	198,578	48,300	246,878	244,218	2,660

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	\$ 5,000	\$ 4,905	\$ 9,905	\$ 8,150	\$ 1,755
Total	5,000	4,905	9,905	8,150	1,755
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	50,830	17,000	67,830	57,969	9,861
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	835,000	(66,000)	769,000	769,000	-
Total	885,830	(49,000)	836,830	826,969	9,861
Total Undistributed Expenditures	1,315,175	92,396	1,407,571	1,391,869	15,702
Total School Based Budget Current Expense	3,878,796	206,000	4,084,796	4,047,694	37,102
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	-	-	-	-	-
Total Emerson School	\$ 3,878,796	\$ 206,000	\$ 4,084,796	\$ 4,047,694	\$ 37,102

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 86,500	\$ 69,400	\$ 155,900	\$ 154,640	\$ 1,260
Grades 1 - 5	1,148,296	(148,530)	999,766	996,767	2,999
Grades 6 - 8	87,000	126,600	213,600	213,540	60
Grades 9 - 12	-	-	-	-	-
Total	<u>1,321,796</u>	<u>47,470</u>	<u>1,369,266</u>	<u>1,364,947</u>	<u>4,319</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		54,000	54,000	51,055	2,945
Purchase Professional Educational Services	5,000	(3,640)	1,360	1,360	-
Purchased Technical Services		-	-	-	-
Other Purchased Services	16,000	2,849	18,849	10,485	8,364
General Supplies	63,375	15,722	79,097	78,277	820
Textbooks	42,250	10,796	53,046	52,920	126
Other Objects	5,000	(900)	4,100	4,082	18
Total	<u>131,625</u>	<u>78,827</u>	<u>210,452</u>	<u>198,179</u>	<u>12,273</u>
Total Regular Programs - Instruction	<u>1,453,421</u>	<u>126,297</u>	<u>1,579,718</u>	<u>1,563,126</u>	<u>16,592</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		22,000	22,000	21,990	10
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects		-	-	-	-
Total	<u>-</u>	<u>22,000</u>	<u>22,000</u>	<u>21,990</u>	<u>10</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 150,997	\$ (64,000)	\$ 86,997	\$ 86,500	\$ 497
Other Salaries for Instruction		-			-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500	(1,007)	493	493	-
Textbooks					
Other Objects	-	-	-	-	-
Total	152,497	(65,007)	87,490	86,993	497
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	152,497	(43,007)	109,490	108,983	507
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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Evergreen School					
Bilingual Education					
Salaries of Teachers	\$ 873,277	\$ 141,500	\$ 1,014,777	\$ 995,830	\$ 18,947
Other Salaries for Instruction		14,000	14,000	13,706	294
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000	-	1,000	909	91
General Supplies	13,000	-	13,000	13,000	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>887,277</u>	<u>155,500</u>	<u>1,042,777</u>	<u>1,023,445</u>	<u>19,332</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>2,493,195</u>	<u>238,790</u>	<u>2,731,985</u>	<u>2,695,554</u>	<u>36,431</u>
Attendance and Social Work					
Salaries	102,804	1,200	104,004	103,980	24
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>102,804</u>	<u>1,200</u>	<u>104,004</u>	<u>103,980</u>	<u>24</u>
Health Services					
Salaries	88,550	-	88,550	88,550	-
Salaries of Social Service Coordinators	86,500	-	86,500	86,500	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>175,050</u>	<u>-</u>	<u>175,050</u>	<u>175,050</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff		\$ 91,000	\$ 91,000	\$ 90,850	\$ 150
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	91,000	91,000	90,850	150
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	5,000	(4,761)	239	239	
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	10,000	(9,761)	239	239	-
Educational Media/School Library					
Salaries	87,250	(87,000)	250		250
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,500	(539)	961	961	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	88,750	(87,539)	1,211	961	250
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	144,669	99,300	243,969	243,907	62
Salaries of Sec't and Clerical Assistants	48,367	-	48,367	48,367	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	3,000	4,934	7,934	7,934	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	196,036	104,234	300,270	300,208	62

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Custodial Services					
Salaries					
Supplies and Materials					
Total	-	-	-	-	-
Security					
Salaries					
General Supplies					
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	\$ (1,347)	\$ 3,653	\$ 3,643	\$ 10
Total	5,000	(1,347)	3,653	3,643	10
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,189	20,000	62,189	48,883	13,306
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	761,600	19,500	781,100	781,100	-
Total	803,789	39,500	843,289	829,983	13,306
Total Undistributed Expenditures	1,381,429	137,287	1,518,716	1,504,914	13,802
Total School Based Budget Current Expense	3,874,624	376,077	4,250,701	4,200,468	50,233
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	10,000	22,923	32,923	32,923	-
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	22,923	32,923	32,923	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Evergreen School	\$ 3,884,624	\$ 399,000	\$ 4,283,624	\$ 4,233,391	\$ 50,233

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 243,776	\$ (130,600)	\$ 113,176	\$ 112,359	\$ 817
Grades 1 - 5	1,053,919	(77,995)	975,924	975,924	-
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,297,695</u>	<u>(208,595)</u>	<u>1,089,100</u>	<u>1,088,283</u>	<u>817</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	21,930	13,100	35,030	34,142	888
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	18,000	15,160	33,160	26,608	6,552
General Supplies	62,007	35,504	97,511	94,234	3,277
Textbooks	15,000	1,937	16,937	16,923	14
Other Objects	5,000	(4,463)	537	340	197
Total	<u>121,937</u>	<u>61,238</u>	<u>183,175</u>	<u>172,247</u>	<u>10,928</u>
Total Regular Programs - Instruction	<u>1,419,632</u>	<u>(147,357)</u>	<u>1,272,275</u>	<u>1,260,530</u>	<u>11,745</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	223,273	-	223,273	219,313	3,960
Other Salaries for Instruction	171,588	(45,800)	125,788	123,977	1,811
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>394,861</u>	<u>(45,800)</u>	<u>349,061</u>	<u>343,290</u>	<u>5,771</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 22,000	\$ 22,000	\$ 21,930	\$ 70
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	22,000	22,000	21,930	70
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 158,776	1,300	160,076	159,982	94
Other Salaries for Instruction	75,429	2,300	77,729	76,129	1,600
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	234,205	3,600	237,805	236,111	1,694
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	629,066	(20,200)	608,866	601,331	7,535
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, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 559,943	\$ 99,500	\$ 659,443	\$ 655,418	\$ 4,025
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>559,943</u>	<u>99,500</u>	<u>659,443</u>	<u>655,418</u>	<u>4,025</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>2,608,641</u>	<u>(68,057)</u>	<u>2,540,584</u>	<u>2,517,279</u>	<u>23,305</u>
Attendance and Social Work					
Salaries	50,000	(4,360)	45,640	45,588	52
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	1,000		1,000	1,000	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>51,000</u>	<u>(4,360)</u>	<u>46,640</u>	<u>46,588</u>	<u>52</u>
Health Services					
Salaries	86,000	-	86,000	86,000	-
Salaries of Social Service Coordinators		-			-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(30)	1,970	1,769	201
Other Objects	-	-	-	-	-
Total	<u>88,000</u>	<u>(30)</u>	<u>87,970</u>	<u>87,769</u>	<u>201</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 87,850	\$ 460	\$ 88,310	\$ 88,300	\$ 10
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(71)	1,929	1,727	202
Other Objects	-	-	-	-	-
Total	<u>89,850</u>	<u>389</u>	<u>90,239</u>	<u>90,027</u>	<u>212</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	2,000	-	2,000	1,628	372
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,628</u>	<u>372</u>
Educational Media/School Library					
Salaries		40,200	40,200	40,113	87
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	10,000	(5,500)	4,500	3,980	520
Other Purchased Services					
Supplies and Materials					
Other Objects	2,000	-	2,000	1,369	631
Total	<u>12,000</u>	<u>34,700</u>	<u>46,700</u>	<u>45,462</u>	<u>1,238</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services		2,100	2,100	1,214	886
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>2,100</u>	<u>2,100</u>	<u>1,214</u>	<u>886</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	115,560	(1,200)	114,360	113,954	406
Salaries of Sec't and Clerical Assistants	50,000	7,500	57,500	57,406	94
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		400	400	386	14
Other Objects	1,000	(400)	600	475	125
Total	<u>166,560</u>	<u>6,300</u>	<u>172,860</u>	<u>172,221</u>	<u>639</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Custodial Services					
Salaries					
Supplies and Materials					
Total	-	-	-	-	-
Security					
Salaries					
General Supplies					
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,925	\$ (1,300)	\$ 4,625	\$ 4,605	\$ 20
Total	5,925	(1,300)	4,625	4,605	20
Unallocated Employee Benefits					
Group Insurance					
Social Security	44,901	2,258	47,159	44,620	2,539
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	642,215	189,000	831,215	831,215	-
Total	687,116	191,258	878,374	875,835	2,539
Total Undistributed Expenditures	1,102,451	229,057	1,331,508	1,325,349	6,159
Total School Based Budget Current Expense	3,711,092	161,000	3,872,092	3,842,628	29,464
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	-	-	-	-	-
Total Jefferson School	\$ 3,711,092	\$ 161,000	\$ 3,872,092	\$ 3,842,628	\$ 29,464

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten		\$ 51,000	\$ 51,000	\$ 50,597	\$ 403
Grades 1 - 5	\$ 779,769	(150,434)	629,335	629,289	46
Grades 6 - 8		176,500	176,500	176,450	50
Grades 9 - 12	-	-	-	-	-
Total	<u>779,769</u>	<u>77,066</u>	<u>856,835</u>	<u>856,336</u>	<u>499</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	43,860	3,500	47,360	47,245	115
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	12,000	4,000	16,000	15,481	519
General Supplies	28,000	30,434	58,434	58,284	150
Textbooks	16,000	32,000	48,000	47,408	592
Other Objects	-	2,610	2,610	2,608	2
Total	<u>99,860</u>	<u>72,544</u>	<u>172,404</u>	<u>171,026</u>	<u>1,378</u>
Total Regular Programs - Instruction	<u>879,629</u>	<u>149,610</u>	<u>1,029,239</u>	<u>1,027,362</u>	<u>1,877</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	65,497	(15,000)	50,497	50,026	471
Other Salaries for Instruction	70,322	(45,700)	24,622	23,466	1,156
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>135,819</u>	<u>(60,700)</u>	<u>75,119</u>	<u>73,492</u>	<u>1,627</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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		\$ 600	\$ 600	\$ 546	\$ 54
Other Salaries for Instruction	\$ 26,462		26,462	26,462	
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	26,462	600	27,062	27,008	54
Resource Room					
Salaries of Teachers	108,694	(48,070)	60,624	36,666	23,958
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	108,694	(48,070)	60,624	36,666	23,958
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	270,975	(108,170)	162,805	137,166	25,639
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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 552,487	\$ 12,800	\$ 565,287	\$ 564,842	\$ 445
Other Salaries for Instruction		7,500	7,500	6,396	1,104
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>552,487</u>	<u>20,300</u>	<u>572,787</u>	<u>571,238</u>	<u>1,549</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>1,703,091</u>	<u>61,740</u>	<u>1,764,831</u>	<u>1,735,766</u>	<u>29,065</u>
Attendance and Social Work					
Salaries	46,367	900	47,267	47,261	6
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>46,367</u>	<u>900</u>	<u>47,267</u>	<u>47,261</u>	<u>6</u>
Health Services					
Salaries	69,276	500	69,776	69,644	132
Salaries of Social Service Coordinators	87,500	-	87,500	87,500	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	-	4,000	3,860	140
Other Objects	-	-	-	-	-
Total	<u>160,776</u>	<u>500</u>	<u>161,276</u>	<u>161,004</u>	<u>272</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	\$ 4,700	\$ (3,400)	\$ 1,300	\$ 1,284	\$ 16
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	4,700	(3,400)	1,300	1,284	16
Educational Media/School Library					
Salaries	74,776	(32,396)	42,380	39,015	3,365
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)			-
Other Purchased Services					
Supplies and Materials	2,900	3,990	6,890	5,752	1,138
Other Objects	-	-	-	-	-
Total	78,676	(29,406)	49,270	44,767	4,503
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	143,861	900	144,761	143,881	880
Salaries of Sec't and Clerical Assistants	47,717	1,100	48,817	48,781	36
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	8,340	-	8,340	8,340	-
Other Objects	-	-	-	-	-
Total	199,918	2,000	201,918	201,002	916

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	\$ 10,000	\$ (7,700)	\$ 2,300	\$ 2,274	\$ 26
Total	10,000	(7,700)	2,300	2,274	26
Unallocated Employee Benefits					
Group Insurance					
Social Security	41,961	1,202	43,163	37,840	5,323
Unemployment Compensation					
Workmen's Compensation	508,200	5,164	513,364	513,364	-
Health Benefits	508,200	5,164	513,364	513,364	-
Total	550,161	6,366	556,527	551,204	5,323
Total Undistributed Expenditures					
	1,050,598	(30,740)	1,019,858	1,008,796	11,062
Total School Based Budget Current Expense					
	2,753,689	31,000	2,784,689	2,744,562	40,127
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	-	-	-	-	-
Total Charles H Stillman School	\$ 2,753,689	\$ 31,000	\$ 2,784,689	\$ 2,744,562	\$ 40,127

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 117,194	\$ 88,000	\$ 205,194	\$ 205,094	\$ 100
Grades 1 - 5	1,559,011	(239,321)	1,319,690	1,276,145	43,545
Grades 6 - 8		137,500	137,500	137,417	83
Grades 9 - 12	-	-	-	-	-
Total	<u>1,676,205</u>	<u>(13,821)</u>	<u>1,662,384</u>	<u>1,618,656</u>	<u>43,728</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	65,790	81,431	147,221	146,329	892
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	5,000	16,000	21,000	13,637	7,363
General Supplies	64,085	37,400	101,485	101,455	30
Textbooks	25,000	2,000	27,000	25,401	1,599
Other Objects	10,000	-	10,000	9,267	733
Total	<u>169,875</u>	<u>136,831</u>	<u>306,706</u>	<u>296,089</u>	<u>10,617</u>
Total Regular Programs - Instruction	<u>1,846,080</u>	<u>123,010</u>	<u>1,969,090</u>	<u>1,914,745</u>	<u>54,345</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	146,097	(60,000)	86,097	85,730	367
Other Salaries for Instruction	48,617	37,000	85,617	85,093	524
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	1,150	-	1,150	189	961
Textbooks					
Other Objects					
Total	<u>195,864</u>	<u>(23,000)</u>	<u>172,864</u>	<u>171,012</u>	<u>1,852</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Washington School					
Behavioral Disabilities					
Salaries of Teachers	\$ 88,000	\$ 64,000	\$ 152,000	\$ 151,503	\$ 497
Other Salaries for Instruction	87,720	(64,107)	23,613	23,503	110
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>175,720</u>	<u>(107)</u>	<u>175,613</u>	<u>175,006</u>	<u>607</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	149,050	(2,835)	146,215	146,214	1
Other Salaries for Instruction		19,500	19,500	19,189	311
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>149,050</u>	<u>16,665</u>	<u>165,715</u>	<u>165,403</u>	<u>312</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	26,312	800	27,112	27,059	53
Total	<u>26,312</u>	<u>800</u>	<u>27,112</u>	<u>27,059</u>	<u>53</u>
Total Special Education - Instruction	<u>546,946</u>	<u>(5,642)</u>	<u>541,304</u>	<u>538,480</u>	<u>2,824</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Bilingual Education					
Salaries of Teachers	\$ 620,966	\$ 198,600	\$ 819,566	\$ 818,297	\$ 1,269
Other Salaries for Instruction	21,930	(9,137)	12,793	12,793	-
Purchased Professional-Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,000	(9,400)	600	582	18
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>657,896</u>	<u>175,063</u>	<u>832,959</u>	<u>831,672</u>	<u>1,287</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,050,922</u>	<u>292,431</u>	<u>3,343,353</u>	<u>3,284,897</u>	<u>58,456</u>
Attendance and Social Work					
Salaries	46,367	1,200	47,567	47,548	19
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>46,367</u>	<u>1,200</u>	<u>47,567</u>	<u>47,548</u>	<u>19</u>
Health Services					
Salaries	70,776	-	70,776	70,776	-
Salaries of Social Service Coordinators	89,100	357	89,457	89,457	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>159,876</u>	<u>357</u>	<u>160,233</u>	<u>160,233</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 91,100	\$ 300	\$ 91,400	\$ 91,329	\$ 71
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>91,100</u>	<u>300</u>	<u>91,400</u>	<u>91,329</u>	<u>71</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	10,000	(4,037)	5,963	1,093	4,870
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	3,000	-	3,000	2,563	437
Other Objects	-	-	-	-	-
Total	<u>13,000</u>	<u>(4,037)</u>	<u>8,963</u>	<u>3,656</u>	<u>5,307</u>
Educational Media/School Library					
Salaries	90,750	-	90,750	90,750	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	20,000	(6,600)	13,400	10,694	2,706
Supplies and Materials	3,000	5,000	8,000	5,015	2,985
Other Objects	-	-	-	-	-
Total	<u>113,750</u>	<u>(1,600)</u>	<u>112,150</u>	<u>106,459</u>	<u>5,691</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	141,690	125,449	267,139	267,042	97
Salaries of Sec't and Clerical Assistants	47,717	900	48,617	48,493	124
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000	-	1,000
Other Objects	2,000	-	2,000	364	1,636
Total	<u>192,407</u>	<u>126,349</u>	<u>318,756</u>	<u>315,899</u>	<u>2,857</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Custodial Services					
Salaries					
Supplies and Materials					
Total	-	-	-	-	-
Security					
Salaries	\$ 30,477	-	\$ 30,477	\$ 30,477	-
General Supplies	-	-	-	-	-
Total	30,477	-	30,477	30,477	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	-	5,000	1,215	\$ 3,785
Total	5,000	-	5,000	1,215	3,785
Unallocated Employee Benefits					
Group Insurance					
Social Security	50,770	\$ 9,000	59,770	42,047	17,723
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	837,900	(47,500)	790,400	790,400	-
Total	888,670	(38,500)	850,170	832,447	17,723
Total Undistributed Expenditures	1,540,647	84,069	1,624,716	1,589,263	35,453
Total School Based Budget Current Expense	4,591,569	376,500	4,968,069	4,874,160	93,909
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	15,000	(15,000)			-
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	15,000	(15,000)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services					
Total Special Schools	-	-	-	-	-
Total Washington School	\$ 4,606,569	\$ 361,500	\$ 4,968,069	\$ 4,874,160	\$ 93,909

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 52,597	\$ 573	\$ 53,170	\$ 53,170	
Grades 1 - 5	872,889	(104,900)	767,989	765,881	\$ 2,108
Grades 6 - 8		225,473	225,473	225,473	-
Grades 9 - 12	-	-	-	-	-
Total	<u>925,486</u>	<u>121,146</u>	<u>1,046,632</u>	<u>1,044,524</u>	<u>2,108</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction		39,700	39,700	39,690	10
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	4,150	1,855	6,005	3,505	2,500
General Supplies	29,660	6,845	36,505	34,159	2,346
Textbooks	9,750	11,000	20,750	19,557	1,193
Other Objects	3,500	-	3,500	2,627	873
Total	<u>47,060</u>	<u>59,400</u>	<u>106,460</u>	<u>99,538</u>	<u>6,922</u>
Total Regular Programs - Instruction	<u>972,546</u>	<u>180,546</u>	<u>1,153,092</u>	<u>1,144,062</u>	<u>9,030</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		7,360	7,360	7,360	-
Purchasing Professional Educational Services					
Other Purchased Services	900	(900)			-
General Supplies	1,000	(1,000)			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,900</u>	<u>5,460</u>	<u>7,360</u>	<u>7,360</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 1,500	\$ 1,500	\$ 1,097	\$ 403
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,097</u>	<u>403</u>
Multiple Disabilities					
Salaries of Teachers	\$ 60,097	(60,000)	97		97
Other Salaries for Instruction		3,000	3,000	2,193	807
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	1,000	(1,000)			
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>61,097</u>	<u>(58,000)</u>	<u>3,097</u>	<u>2,193</u>	<u>904</u>
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism					
Salaries of Teachers		117,500	117,500	117,217	283
Other Salaries for Instruction	127,728	(50,779)	76,949	76,949	-
Total	<u>127,728</u>	<u>66,721</u>	<u>194,449</u>	<u>194,166</u>	<u>283</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	57,097	(52,000)	5,097	4,758	339
Other Salaries for Instruction	-	-	-	-	-
Total	<u>57,097</u>	<u>(52,000)</u>	<u>5,097</u>	<u>4,758</u>	<u>339</u>
Total Special Education - Instruction	<u>247,822</u>	<u>(36,319)</u>	<u>211,503</u>	<u>209,574</u>	<u>1,929</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Bilingual Education					
Salaries of Teachers	\$ 129,873	\$ (3,599)	\$ 126,274	\$ 126,228	\$ 46
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500	-	1,500	876	624
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>131,373</u>	<u>(3,599)</u>	<u>127,774</u>	<u>127,104</u>	<u>670</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	6,750		6,750	5,829	921
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>6,750</u>	<u>-</u>	<u>6,750</u>	<u>5,829</u>	<u>921</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>1,358,491</u>	<u>140,628</u>	<u>1,499,119</u>	<u>1,486,569</u>	<u>12,550</u>
Attendance and Social Work					
Salaries	44,797	500	45,297	44,558	739
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>44,797</u>	<u>500</u>	<u>45,297</u>	<u>44,558</u>	<u>739</u>
Health Services					
Salaries	87,500	(34,200)	53,300	53,082	218
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,250	-	2,250	1,074	1,176
Other Objects	-	-	-	-	-
Total	<u>89,750</u>	<u>(34,200)</u>	<u>55,550</u>	<u>54,156</u>	<u>1,394</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 91,350	\$ (2,200)	\$ 89,150	\$ 89,100	\$ 50
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500	(500)	-	-	-
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total	92,850	(3,700)	89,150	89,100	50
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	2,000	-	2,000	1,826	174
Other Objects	-	-	-	-	-
Total	2,000	-	2,000	1,826	174
Educational Media/School Library					
Salaries	86,500	(42,080)	44,420	44,280	140
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000	844	156
Other Objects	-	-	-	-	-
Total	87,500	(42,080)	45,420	45,124	296
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	147,861	26,789	174,650	174,585	65
Salaries of Sec't and Clerical Assistants	47,717	21,945	69,662	69,661	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,100	(1,100)	-	-	-
Other Purchased Services					
Supplies and Materials		800	800	737	63
Other Objects	-	-	-	-	-
Total	196,678	48,434	245,112	244,983	129

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 40,394	-	\$ 40,394	\$ 40,394	-
General Supplies	-	-	-	-	-
Total	40,394	-	40,394	40,394	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	3,500	-	3,500	1,785	\$ 1,715
Total	3,500	-	3,500	1,785	1,715
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,685	\$ 1,362	47,047	45,416	1,631
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	502,300	152,892	655,192	655,192	-
Total	547,985	154,254	702,239	700,608	1,631
Total Undistributed Expenditures	1,105,454	123,208	1,228,662	1,222,534	6,128
Total School Based Budget Current Expense	2,463,945	263,836	2,727,781	2,709,103	18,678
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	14,950	(3,635)	11,315	6,495	4,820
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	14,950	(3,635)	11,315	6,495	4,820
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Woodland School	\$ 2,478,895	\$ 260,201	\$ 2,739,096	\$ 2,715,598	\$ 23,498

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,543,371	\$ (59,351)	\$ 1,484,020	\$ 1,471,394	\$ 12,626
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	21,930	25,100	47,030	46,931	99
Purchase Professional Educational Services	1,000	(520)	480	480	-
Purchased Technical Services					
Other Purchased Services	29,000	4,800	33,800	30,623	3,177
General Supplies	32,825	44,180	77,005	77,004	1
Textbooks	20,000	(20,000)	-	-	-
Other Objects	4,300	(1,940)	2,360	1,501	859
Total	109,055	51,620	160,675	156,539	4,136
Total Regular Programs - Instruction	1,652,426	(7,731)	1,644,695	1,627,933	16,762
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	468,797	(59,007)	409,790	402,879	6,911
Other Salaries for Instruction	96,484	22,606	119,090	119,090	-
Purchasing Professional Educational Services	200	(200)	-	-	-
Other Purchased Services	1,000	(1,000)	-	-	-
General Supplies	5,000	(2,710)	2,290	2,290	-
Textbooks	-	-	-	-	-
Other Objects	400	(400)	-	-	-
Total	571,881	(40,711)	531,170	524,259	6,911
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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 105,698	\$ (100,000)	\$ 5,698	\$ 5,592	\$ 106
Purchased Professional-Educational Services					
Other Purchased Services	250	(250)			
General Supplies	1,000	(1,000)			
Textbooks	-	-	-	-	-
Total	<u>106,948</u>	<u>(101,250)</u>	<u>5,698</u>	<u>5,592</u>	<u>106</u>
Multiple Disabilities					
Salaries of Teachers		77,400	77,400	77,400	-
Other Salaries for Instruction		99,600	99,600	99,599	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>177,000</u>	<u>177,000</u>	<u>176,999</u>	<u>1</u>
Resource Room					
Salaries of Teachers	52,597	(48,200)	4,397	4,383	14
Other Salaries for Instruction	26,462	(24,000)	2,462	2,416	46
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000	(2,000)			
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>81,059</u>	<u>(74,200)</u>	<u>6,859</u>	<u>6,799</u>	<u>60</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>759,888</u>	<u>(39,161)</u>	<u>720,727</u>	<u>713,649</u>	<u>7,078</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Bilingual Education					
Salaries of Teachers	\$ 208,499	\$ 71,100	\$ 279,599	\$ 274,873	\$ 4,726
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	500	(500)			
General Supplies	5,000	(5,000)			-
Textbooks		-			
Other Objects	-	-			
Total	<u>213,999</u>	<u>65,600</u>	<u>279,599</u>	<u>274,873</u>	<u>4,726</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>2,626,313</u>	<u>18,708</u>	<u>2,645,021</u>	<u>2,616,455</u>	<u>28,566</u>
Attendance and Social Work					
Salaries	50,000	(28,500)	21,500	21,473	27
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	250	-	250	40	210
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>50,250</u>	<u>(28,500)</u>	<u>21,750</u>	<u>21,513</u>	<u>237</u>
Health Services					
Salaries	86,500	200	86,700	86,696	4
Salaries of Social Service Coordinators		90,300	90,300	90,201	99
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500	(139)	361	361	-
Other Objects	-	-	-	-	-
Total	<u>87,000</u>	<u>90,361</u>	<u>177,361</u>	<u>177,258</u>	<u>103</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 88,350	\$ (9,652)	\$ 78,698	\$ 78,698	
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>88,350</u>	<u>(9,652)</u>	<u>78,698</u>	<u>78,698</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	4,000	20,931	24,931	24,210	\$ 721
Other Objects	-	-	-	-	-
Total	<u>4,000</u>	<u>20,931</u>	<u>24,931</u>	<u>24,210</u>	<u>721</u>
Educational Media/School Library					
Salaries	88,409	(26,812)	61,597	61,597	-
Salaries of Technology Coordinators		-			-
Purchased Professional and Technical Services	250	(250)			-
Other Purchased Services					
Supplies and Materials	2,000	62,448	64,448	64,135	313
Other Objects	-	-	-	-	-
Total	<u>90,659</u>	<u>35,386</u>	<u>126,045</u>	<u>125,732</u>	<u>313</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	133,712	(8,400)	125,312	125,050	262
Salaries of Sec't and Clerical Assistants	53,474	24,062	77,536	77,449	87
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,000	(1,315)	685	684	1
Other Objects	-	-	-	-	-
Total	<u>189,186</u>	<u>14,347</u>	<u>203,533</u>	<u>203,183</u>	<u>350</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 91,643	\$ 48,100	\$ 139,743	\$ 137,148	\$ 2,595
General Supplies	1,000	(1,000)	-	-	-
Total	92,643	47,100	139,743	137,148	2,595
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	1,000	1,140	2,140	2,140	-
Total	1,000	1,140	2,140	2,140	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	85,779	(33,067)	52,712	46,210	6,502
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,175,000	(246,000)	929,000	929,000	-
Total	1,260,779	(279,067)	981,712	975,210	6,502
Total Undistributed Expenditures	1,863,867	(107,954)	1,755,913	1,745,092	10,821
Total School Based Budget Current Expense	4,490,180	(89,246)	4,400,934	4,361,547	39,387
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	6,000	31,145	37,145	37,145	
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	6,000	31,145	37,145	37,145	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Hubbard School	\$ 4,496,180	\$ (58,101)	\$ 4,438,079	\$ 4,398,692	\$ 39,387

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	<u>\$ 1,533,427</u>	<u>\$ (175,168)</u>	<u>\$ 1,358,259</u>	<u>\$ 1,332,481</u>	<u>\$ 25,778</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>18,238</u>	<u>101,663</u>	<u>119,901</u>	<u>101,356</u>	<u>18,545</u>
Total Regular Programs - Instruction	<u>1,551,665</u>	<u>(73,505)</u>	<u>1,478,160</u>	<u>1,433,837</u>	<u>44,323</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>119,694</u>	<u>(82,952)</u>	<u>36,742</u>	<u>36,742</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 216,873	\$ 100	\$ 216,973	\$ 216,892	\$ 81
Other Salaries for Instruction	77,630	(11,100)	66,530	65,940	590
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>294,503</u>	<u>(11,000)</u>	<u>283,503</u>	<u>282,832</u>	<u>671</u>
Multiple Disabilities					
Salaries of Teachers		3,800	3,800		3,800
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>	<u>3,800</u>
Resource Room					
Salaries of Teachers	188,468	52,765	241,233	240,573	660
Other Salaries for Instruction		-			-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	(417)	4,583	4,512	71
Textbooks		-			-
Other Objects	-	-	-	-	-
Total	<u>193,468</u>	<u>52,348</u>	<u>245,816</u>	<u>245,085</u>	<u>731</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>607,665</u>	<u>(37,804)</u>	<u>569,861</u>	<u>564,659</u>	<u>5,202</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Bilingual Education					
Salaries of Teachers	\$ 240,148	\$ 24,655	\$ 264,803	\$ 231,551	\$ 33,252
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	53,000	(22,164)	30,836	30,597	239
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>293,148</u>	<u>2,491</u>	<u>295,639</u>	<u>262,148</u>	<u>33,491</u>
School Sponsored Cocurricular Activities					
Salaries	10,000	-	10,000	10,000	-
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</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					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,462,478</u>	<u>(108,818)</u>	<u>2,353,660</u>	<u>2,270,644</u>	<u>83,016</u>
Attendance and Social Work					
Salaries		-			-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries	78,276	4,800	83,076	81,579	1,497
Salaries of Social Service Coordinators		85,100	85,100	85,052	48
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>78,276</u>	<u>89,900</u>	<u>168,176</u>	<u>166,631</u>	<u>1,545</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff		\$ 97,600	\$ 97,600	\$ 96,357	\$ 1,243
Salaries of Secretarial and Clerical	\$ 110,809	4,100	114,909	113,051	1,858
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500	(31)	469	469	-
Supplies and Materials	500	-	500	500	-
Other Objects	-	-	-	-	-
Total	<u>111,809</u>	<u>101,669</u>	<u>213,478</u>	<u>210,377</u>	<u>3,101</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	7,200	(7,200)			-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>7,200</u>	<u>(7,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries	89,650	-	89,650	89,650	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	600	(600)			-
Other Purchased Services					
Supplies and Materials	5,000	-	5,000	4,994	6
Other Objects	-	-	-	-	-
Total	<u>95,250</u>	<u>(600)</u>	<u>94,650</u>	<u>94,644</u>	<u>6</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	(2,670)	330	329	1
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>(2,670)</u>	<u>330</u>	<u>329</u>	<u>1</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	150,421	(22,600)	127,821	126,891	930
Salaries of Sec't and Clerical Assistants	60,157	300	60,457	60,419	38
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>210,578</u>	<u>(22,300)</u>	<u>188,278</u>	<u>187,310</u>	<u>968</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Custodial Services					
Salaries					
General Supplies					
Total	-	-	-	-	-
Security					
Salaries	\$ 101,311	\$ 67,500	\$ 168,811	\$ 161,720	\$ 7,091
General Supplies	-	-	-	-	-
Total	<u>101,311</u>	<u>67,500</u>	<u>168,811</u>	<u>161,720</u>	<u>7,091</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	78,468	(32,500)	45,968	34,406	11,562
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,199,100	(281,300)	917,800	917,800	-
Total	<u>1,277,568</u>	<u>(313,800)</u>	<u>963,768</u>	<u>952,206</u>	<u>11,562</u>
Total Undistributed Expenditures	<u>1,889,992</u>	<u>(92,501)</u>	<u>1,797,491</u>	<u>1,773,217</u>	<u>24,274</u>
Total School Based Budget Current Expense	<u>4,352,470</u>	<u>(201,319)</u>	<u>4,151,151</u>	<u>4,043,861</u>	<u>107,290</u>
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	3,000	5,519	8,519	7,440	1,079
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>3,000</u>	<u>5,519</u>	<u>8,519</u>	<u>7,440</u>	<u>1,079</u>
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Maxson School	<u>\$ 4,355,470</u>	<u>\$ (195,800)</u>	<u>\$ 4,159,670</u>	<u>\$ 4,051,301</u>	<u>\$ 108,369</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final 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	\$ 6,460,042	\$ 136,989	\$ 6,597,031	\$ 6,491,820	\$ 105,211
	<u>6,460,042</u>	<u>136,989</u>	<u>6,597,031</u>	<u>6,491,820</u>	<u>105,211</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	43,860	113,000	156,860	82,233	74,627
Purchase Professional Educational Services	5,000	6,432	11,432	9,338	2,094
Purchased Technical Services	10,000	(7,058)	2,942	2,942	-
Other Purchased Services	160,000	104,705	264,705	263,517	1,188
General Supplies	193,600	655,214	848,814	784,711	64,103
Textbooks	56,000	100,000	156,000	151,870	4,130
Other Objects	-	-	-	-	-
Total	<u>468,460</u>	<u>972,293</u>	<u>1,440,753</u>	<u>1,294,611</u>	<u>146,142</u>
Total Regular Programs - Instruction	<u>6,928,502</u>	<u>1,109,282</u>	<u>8,037,784</u>	<u>7,786,431</u>	<u>251,353</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	702,570	(44,400)	658,170	658,086	84
Other Salaries for Instruction	101,516	(48,700)	52,816	50,362	2,454
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	5,000	(502)	4,498	3,841	657
Textbooks	1,000	-	1,000	950	50
Other Objects	-	-	-	-	-
Total	<u>810,086</u>	<u>(93,602)</u>	<u>716,484</u>	<u>713,239</u>	<u>3,245</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 79,276	\$ (23,348)	\$ 55,928	\$ 55,715	\$ 213
Other Salaries for Instruction	53,124	(51,600)	1,524	1,504	20
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	5,000	(4,985)	15	14	1
Textbooks	1,000	-	1,000	950	50
Total	<u>138,400</u>	<u>(79,933)</u>	<u>58,467</u>	<u>58,183</u>	<u>284</u>
Multiple Disabilities					
Salaries of Teachers	87,000	(78,300)	8,700	8,700	
Other Salaries for Instruction	52,624	6,000	58,624	52,947	5,677
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>139,624</u>	<u>(72,300)</u>	<u>67,324</u>	<u>61,647</u>	<u>5,677</u>
Resource Room					
Salaries of Teachers	534,335	210,300	744,635	717,780	26,855
Other Salaries for Instruction	70,172	(14,200)	55,972	55,896	76
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000	-	2,000	2,000	-
Textbooks	1,000	-	1,000	914	86
Other Objects	-	-	-	-	-
Total	<u>607,507</u>	<u>196,100</u>	<u>803,607</u>	<u>776,590</u>	<u>27,017</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>1,695,617</u>	<u>(49,735)</u>	<u>1,645,882</u>	<u>1,609,659</u>	<u>36,223</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Bilingual Education					
Salaries of Teachers	\$ 820,612	\$ 78,288	\$ 898,900	\$ 898,202	\$ 698
Other Salaries for Instruction	21,930	100	22,030	22,005	25
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	(5,000)			-
Textbooks	4,000	-	4,000	3,958	42
Other Objects	-	-	-	-	-
Total	<u>851,542</u>	<u>73,388</u>	<u>924,930</u>	<u>924,165</u>	<u>765</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials	5,000	(212)	4,788	4,788	-
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(212)</u>	<u>4,788</u>	<u>4,788</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>9,480,661</u>	<u>1,132,723</u>	<u>10,613,384</u>	<u>10,325,043</u>	<u>288,341</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	58,182	44,400	102,582	102,064	518
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000	794	206
Other Objects	-	-	-	-	-
Total	<u>59,182</u>	<u>44,400</u>	<u>103,582</u>	<u>102,858</u>	<u>724</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators	87,250	50,200	137,450	137,407	43
Purchased Professional and Technical Services	90,000	104,500	194,500	191,358	3,142
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>177,250</u>	<u>154,700</u>	<u>331,950</u>	<u>328,765</u>	<u>3,185</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 446,750	\$ (63,100)	\$ 383,650	\$ 383,556	\$ 94
Salaries of Secretarial and Clerical	103,624	(39,500)	64,124	61,539	2,585
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total	<u>551,374</u>	<u>(102,600)</u>	<u>448,774</u>	<u>446,095</u>	<u>2,679</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	103,474	1,210	104,684	104,086	598
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services		240	240	240	
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>103,474</u>	<u>1,450</u>	<u>104,924</u>	<u>104,326</u>	<u>598</u>
Educational Media/School Library					
Salaries	196,952	(80,800)	116,152	116,062	90
Salaries of Technology Coordinators		83,790	83,790	83,755	35
Purchased Professional and Technical Services	1,000	-	1,000	1,000	-
Other Purchased Services					
Supplies and Materials	5,000	56,628	61,628	54,158	7,470
Other Objects	-	-	-	-	-
Total	<u>202,952</u>	<u>59,618</u>	<u>262,570</u>	<u>254,975</u>	<u>7,595</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	386,890	100,670	487,560	487,495	65
Salaries of Sec't and Clerical Assistants	118,689	47,300	165,989	156,954	9,035
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>505,579</u>	<u>147,970</u>	<u>653,549</u>	<u>644,449</u>	<u>9,100</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 670,998	\$ 42,048	\$ 713,046	\$ 712,125	\$ 921
General Supplies	2,000	(680)	1,320	1,005	315
Total	672,998	41,368	714,366	713,130	1,236
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	15,000	16,650	31,650	27,260	4,390
Total	15,000	16,650	31,650	27,260	4,390
Unallocated Employee Benefits					
Group Insurance					
Social Security	203,570	(18,287)	185,283	153,464	31,819
Unemployment Compensation					
Workmen's Compensation	3,915,896	(1,011,200)	2,904,696	2,901,163	3,533
Health Benefits	4,119,466	(1,029,487)	3,089,979	3,054,627	35,352
Total	4,119,466	(1,029,487)	3,089,979	3,054,627	35,352
Total Undistributed Expenditures					
	6,407,275	(665,931)	5,741,344	5,676,485	64,859
Total School Based Budget Current Expense					
	15,887,936	466,792	16,354,728	16,001,528	353,200
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	20,000	285,426	305,426	164,172	141,254
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	285,426	305,426	164,172	141,254
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Plainfield High School					
	\$ 15,907,936	\$ 752,218	\$ 16,660,154	\$ 16,165,700	\$ 494,454

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12	\$ 447,544	\$ 121,100	\$ 568,644	\$ 475,388	\$ 93,256
Total	<u>447,544</u>	<u>121,100</u>	<u>568,644</u>	<u>475,388</u>	<u>93,256</u>
 Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services		-			-
General Supplies	5,000	16,365	21,365	21,165	200
Textbooks		2,792	2,792	2,792	
Other Objects	4,000	(1,853)	2,147	2,023	124
Total	<u>9,000</u>	<u>17,304</u>	<u>26,304</u>	<u>25,980</u>	<u>324</u>
 Total Regular Programs - Instruction	<u>456,544</u>	<u>138,404</u>	<u>594,948</u>	<u>501,368</u>	<u>93,580</u>
 Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Total	-	-	-	-	-
Total Instruction	\$ 456,544	\$ 138,404	\$ 594,948	\$ 501,368	\$ 93,580
Attendance and Social Work					
Salaries	46,867	4,600	51,467	49,086	2,381
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	46,867	4,600	51,467	49,086	2,381
Health Services					
Salaries		20,900	20,900	20,783	117
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	20,900	20,900	20,783	117

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff	\$ 35,563	\$ (34,300)	\$ 1,263		\$ 1,263
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>35,563</u>	<u>(34,300)</u>	<u>1,263</u>	<u>-</u>	<u>1,263</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.		-			-
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
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	118,208	230	118,438	\$ 118,228	210
Salaries of Sec't and Clerical Assistants		-			-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,880	3,053	5,933	4,300	1,633
Other Objects	-	-	-	-	-
Total	<u>121,088</u>	<u>3,283</u>	<u>124,371</u>	<u>122,528</u>	<u>1,843</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 100,749	\$ 4,500	\$ 105,249	\$ 105,182	\$ 67
General Supplies	-	-	-	-	-
Total	100,749	4,500	105,249	105,182	67
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	2,200	(87)	2,113	2,113	-
Total	2,200	(87)	2,113	2,113	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	21,343	-	21,343	12,291	9,052
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	235,600	24,500	260,100	260,100	-
Total	256,943	24,500	281,443	272,391	9,052
Total Undistributed Expenditures					
	563,410	23,396	586,806	572,083	14,723
Total School Based Budget Current Expense					
	1,019,954	161,800	1,181,754	1,073,451	108,303
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	5,000	(5,000)	-	-	-
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	5,000	(5,000)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Barack Obama Academy for Academic and Civic Development					
	\$ 1,024,954	\$ 156,800	\$ 1,181,754	\$ 1,073,451	\$ 108,303

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	1,079,344	558,205	1,637,549	1,637,477	72
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	21,930	15,800	37,730	33,991	3,739
Purchase Professional Educational Services		-			-
Purchased Technical Services					
Other Purchased Services	5,000	4,200	9,200	8,084	1,116
General Supplies	12,058	5,649	17,707	14,247	3,460
Textbooks	18,000	19,943	37,943	37,849	94
Other Objects	-	-	-	-	-
Total	56,988	45,592	102,580	94,171	8,409
Total Regular Programs - Instruction	1,136,332	603,797	1,740,129	1,731,648	8,481
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 120,226	\$ (16,513)	\$ 103,713	\$ 103,713	
Other Salaries for Instruction	26,312	-	26,312	26,312	
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>146,538</u>	<u>(16,513)</u>	<u>130,025</u>	<u>130,025</u>	-
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	<u>146,538</u>	<u>(16,513)</u>	<u>130,025</u>	<u>130,025</u>	-
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Total	-	-	-	-	-
Total Instruction	\$ 1,282,870	\$ 587,284	\$ 1,870,154	\$ 1,861,673	\$ 8,481
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		22,500	22,500	20,783	1,717
Salaries of Social Service Coordinators	39,887	39,887	79,774	79,774	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	39,887	62,387	102,274	100,557	1,717

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff	\$ 35,563	\$ 39,704	\$ 75,267	\$ 73,897	\$ 1,370
Salaries of Secretarial and Clerical	59,570	(1,800)	57,770	35,124	22,646
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>95,133</u>	<u>37,904</u>	<u>133,037</u>	<u>109,021</u>	<u>24,016</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	26,562	(13,562)	13,000	13,000	
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>31,562</u>	<u>(13,562)</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	134,957	83	135,040	134,987	53
Salaries of Sec't and Clerical Assistants	56,407	1,351	57,758	57,758	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000	12,057	17,057	16,752	305
Other Objects	-	-	-	-	-
Total	<u>196,364</u>	<u>13,491</u>	<u>209,855</u>	<u>209,497</u>	<u>358</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 50,312	\$ 6,017	\$ 56,329	\$ 56,321	\$ 8
General Supplies	-	-	-	-	-
Total	50,312	6,017	56,329	56,321	8
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	10,170	15,170	9,768	5,402
Total	5,000	10,170	15,170	9,768	5,402
Unallocated Employee Benefits					
Group Insurance					
Social Security	39,000	(11,421)	27,579	22,899	4,680
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	384,010	86,900	470,910	470,910	-
Total	423,010	75,479	498,489	493,809	4,680
Total Undistributed Expenditures	841,268	191,886	1,033,154	996,973	36,181
Total School Based Budget Current Expense	2,124,138	779,170	2,903,308	2,858,646	44,662
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	10,000		10,000	7,707	2,293
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	7,707	2,293
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Plainfield Academy for Academic and Civic Development	\$ 2,134,138	\$ 779,170	\$ 2,913,308	\$ 2,866,353	\$ 46,955

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, 2012**

	<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	-	287,059	-	\$ 19,746,487	\$ 88,505	\$ 729,289	\$ 20,851,340
Federal	\$ 3,190,318	\$ 465,834	\$ 1,601,913	643,977	-	-	5,902,042
Local Sources	-	-	95,966	-	-	-	95,966
Total Revenues	<u>3,190,318</u>	<u>752,893</u>	<u>1,697,879</u>	<u>20,390,464</u>	<u>88,505</u>	<u>729,289</u>	<u>26,849,348</u>
EXPENDITURES							
Instruction							
Salaries of Teachers	-	44,891	102,313	306,086	-	27,549	480,839
Other Salaries for Instruction	-	-	-	100,782	-	10,117	110,899
Other Salaries	30,196	-	38,844	-	-	92,846	161,886
Purchased Professional/Educational Services	466,371	-	130,891	49,748	-	-	647,010
Purchased Prof. & Technical Services	-	-	-	-	-	-	-
Tuition	-	22,742	1,151,175	-	-	-	1,173,917
Other Purchased Services	-	-	-	1,998	-	-	1,998
General Supplies	82,686	94,271	27,595	141,698	-	-	346,250
Textbooks	-	-	2,725	-	9,263	-	11,988
Other Objects	485	-	125	16,610	-	300	17,520
Total Instruction	<u>579,738</u>	<u>161,904</u>	<u>1,453,668</u>	<u>616,922</u>	<u>9,263</u>	<u>130,812</u>	<u>2,952,307</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<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	\$ 21,394	\$ 3,569	-	\$ 41,520	-	-	\$ 66,483
Salaries of Supervisors of Instruction	-	-	-	134,801	-	-	134,801
Salaries of Principals/Assistant Principals/Directors	-	-	-	121,924	-	-	121,924
Salaries of Other Professional Staff	2,650	431,642	\$ 84,109	950,072	-	376,557	1,845,030
Salaries of Secretarial and Clerical Asst.	36,114	1,037	-	266,973	-	-	304,124
Other Salaries for Instruction	-	-	-	-	-	-	-
Other Salaries	46,590	7,565	-	148,613	10,049	132,653	345,470
Salaries of Community	-	-	-	79,776	-	-	79,776
Salaries of Master Teachers	-	-	-	483,640	-	-	483,640
Personal Services-Employee Benefits	16,522	67,618	36,301	777,781	769	43,277	942,268
Purchased Professional/Educational Services	417,838	29,359	53,032	16,704,096	-	1,234	17,205,559
Other Purchased Professional/Educational Services	-	-	-	15,745	-	-	15,745
Purchased Professional/Technical Services	-	-	-	-	50,565	-	50,565
Other Purchased Professional Services	-	-	-	17,561	-	-	17,561
Contracted Services-Transportation	-	-	-	-	10,526	-	10,526
Rentals	-	-	-	21,981	-	-	21,981
Travel	57	-	472	14,993	142	278	15,942
Other Purchased Services	35,131	8,055	9,592	198,968	3,330	10,516	265,592
Supplies and Materials	200,360	42,044	37,651	284,259	2,808	29,645	596,767
Other Objects	125	100	13,217	3,375	1,053	4,317	22,187
Total Support Services	<u>776,781</u>	<u>590,989</u>	<u>234,374</u>	<u>20,266,078</u>	<u>79,242</u>	<u>598,477</u>	<u>22,545,941</u>
Facilities Acquisition and Construction							
Instructional Equipment	11,968	-	9,837	2,973	-	-	24,778
Noninstructional Equipment	-	-	-	6,495	-	-	6,495
Total Facilities Acq. & Construction	<u>11,968</u>	<u>-</u>	<u>9,837</u>	<u>9,468</u>	<u>-</u>	<u>-</u>	<u>31,273</u>

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>EXHIBIT</u> <u>E-1A</u>	<u>EXHIBIT</u> <u>E-1B</u>	<u>EXHIBIT</u> <u>E-1C</u>	<u>EXHIBIT</u> <u>E-1D</u>	<u>EXHIBIT</u> <u>E-1E</u>	<u>EXHIBIT</u> <u>E-1F</u>	<u>Total</u>
EXPENDITURES (Continued)							
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 1,368,487	\$ 752,893	\$ 1,697,879	\$ 20,892,468	\$ 88,505	\$ 729,289	\$ 25,529,521
Other Financing Sources (Uses)							
Transfers to Other Funds				502,004			502,004
Contribution to School-Based Budgets	(1,821,831)	-	-	-	-	-	(1,821,831)
Total Outflows	3,190,318	752,893	1,697,879	20,390,464	88,505	729,289	26,849,348
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, 2012

No Child Left Behind (NCLB)								
	Title I	Title I ARRA	Title I SIA	Title I SIA ARRA	Title I School Improvement	Title II A	Title III D	Total
REVENUES								
Intergovernmental								
State								
Federal	\$ 2,660,836		\$ 127,645			\$ 393,915	\$ 7,922	\$ 3,190,318
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,660,836	\$ -	\$ 127,645	\$ -	\$ -	\$ 393,915	\$ 7,922	\$ 3,190,318
EXPENDITURES								
Instruction								
Salaries of Teachers							\$ -	-
Other Salaries for Instruction								30,196
Other Salaries			\$ 30,196					466,371
Purchased Professional-Ed Services	\$ 466,371							-
Purchased Professional & Tech. Services								-
Tuition								-
Other Purchased Services								-
General Supplies	11,119		71,567					82,686
Textbooks								-
Other Objects	-	-	485	-	-	-	-	485
Total Instruction	477,490	-	102,248	-	-	-	-	579,738
Support Services								
Salaries of Teachers						21,394		21,394
Salaries of Supervisors of Instruction								-
Salaries of Principals/Assistant Principals/Directors								-
Salaries of Other Professional Staff						2,650		2,650
Salaries of Secretaries & Clerical Asst.	36,114							36,114
Other Salaries for Instruction								-
Other Salaries	46,590							46,590
Salaries of Community								-
Salaries of Master Teachers								-
Personal Services-Employee Benefits	5,932		2,236			8,354		16,522
Purchased Professional-Educational Services	179,528		3,016			235,294		417,838
Purchased Professional-Technical Services								-
Other Purchased Professional/Educational Services								-
Other Purchased Professional Services								-
Contracted Services-Transportation								-
Rentals								-
Travel	57							57
Other Purchased Services	5,455		789			28,368	519	35,131
Supplies and Materials	87,714		7,388			97,855	7,403	200,360
Other Objects	125	-	-	-	-	-	-	125
Total Support Services	361,515	-	13,429	-	-	393,915	7,922	776,781
Facilities Acquisition and Construction								
Instructional Equipment			11,968					11,968
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	11,968	-	-	-	-	11,968
Total Expenditures	839,005	-	127,645	-	-	393,915	7,922	1,368,487
Other Financing Sources (Uses)								
Contribution to School-Based Budgets	(1,821,831)	-	-	-	-	-	-	(1,821,831)
Total Outflows	2,660,836	-	127,645	-	-	393,915	7,922	3,190,318
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, 2012

	<u>No Child Left Behind (NCLB)</u>				<u>Total</u>
	<u>Title III</u>	<u>Title IV</u>	<u>SBYSP - Teen Parenting</u>	<u>SBYSP</u>	
REVENUES					
Intergovernmental				\$ 287,059	\$ 287,059
State					465,834
Federal	\$ 464,024	\$ 1,810	\$ -	-	-
Local	-	-	-	-	-
Total Revenues	<u>\$ 464,024</u>	<u>\$ 1,810</u>	<u>\$ -</u>	<u>\$ 287,059</u>	<u>\$ 752,893</u>
EXPENDITURES					
Instruction					\$ 44,891
Salaries of Teachers	\$ 44,891				-
Other Salaries for Instruction					-
Other Salaries					-
Purchased Professional-Ed Services					-
Purchased Prof. & Technical Services					-
Tuition	22,742				22,742
Other Purchased Services					94,271
General Supplies	94,271				-
Textbooks					-
Other Objects					-
Total Instruction	<u>161,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,904</u>
Support Services					3,569
Salaries of Teachers	3,569				-
Salaries of Supervisors of Instruction					-
Salaries of Principals/Assistant Principals/Directors					431,642
Salaries of Other Professional Staff	173,000		\$ 258,642		1,037
Salaries of Secretarial and Clerical Asst.	1,037				-
Other Salaries for Instruction					7,565
Other Salaries	7,565				-
Salaries of Community					-
Salaries of Master Teachers					67,618
Personal Services-Employee Benefits	47,363			20,255	29,359
Purchased Professional-Educational Services	28,500			859	-
Other Purchased Professional/Educational Services					-
Purchased Professional & Technical Services					-
Other Purchased Professional Services					-
Contracted Services - Transportation					-
Rentals					-
Travel					8,055
Other Purchased Services	8,055				42,044
Supplies and Materials	33,031	1,810		7,203	100
Other Objects				100	-
Total Support Services	<u>302,120</u>	<u>1,810</u>	<u>-</u>	<u>287,059</u>	<u>590,989</u>
Facilities Acquisition and Construction					-
Instructional Equipment					-
Noninstructional Equipment					-
Total Facilities Acq. & Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to School-Based Budgets					-
Total Expenditures	<u>\$ 464,024</u>	<u>\$ 1,810</u>	<u>\$ -</u>	<u>\$ 287,059</u>	<u>\$ 752,893</u>

**PLAINFIELD BOARD OF EDUCATION
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	IDEA Basic	IDEA Basic ARRA	IDEA Pre-School	IDEA Pre-School ARRA	I Have A Dream	SBYS Donation	SBYS United Way	Total
REVENUES								
Intergovernmental								
State								
Federal	\$ 1,556,788		\$ 45,125					\$ 1,601,913
Local					\$ 83,509	\$ -	\$ 12,457	\$ 93,966
Total Revenues	\$ 1,556,788	\$ -	\$ 45,125	\$ -	\$ 83,509	\$ -	\$ 12,457	\$ 1,697,879
EXPENDITURES								
Instruction								
Salaries of Teachers	\$ 40,000				\$ 62,313			\$ 102,313
Other Salaries for Instruction								-
Other Salaries	38,844							38,844
Purchased Professional/Educational Services	130,891							130,891
Purchased Prof. & Technical Services								-
Tuition	1,111,050		\$ 40,125					1,151,175
Other Purchased Services								-
General Supplies	22,595		5,000					27,595
Textbooks	2,725							2,725
Other Objects	125							125
Total Instruction	1,346,230	-	45,125	-	62,313	-	-	1,453,668
Support Services								
Salaries of Teachers								-
Salaries of Supervisors of Instruction								-
Salaries of Principals/Assistant Principals/Directors								-
Salaries of Other Professional Staff	84,109							84,109
Salaries of Secretarial and Clerical Assistants								-
Other Salaries for Instruction								-
Other Salaries								-
Salaries of Community								-
Salaries of Master Teachers								-
Personal Services-Employee Benefits	15,105				21,196			36,301
Purchased Professional Educational Services	53,032							53,032
Other Purchased Professional/Educational Services								-
Purchased Professional/Technical Services								-
Other Purchased Professional Services								-
Rentals								-
Contracted Services - Transportation								-
Travel	472							472
Other Purchased Services	9,592							9,592
Supplies and Materials	37,651							37,651
Other Objects	760						\$ 12,457	13,217
Total Support Services	200,721	-	-	-	21,196	-	12,457	234,374
Facilities Acq. and Construction								
Instructional Equipment	9,837							9,837
Non-instructional Equipment								-
Total Facilities Acquisition & Construction	9,837	-	-	-	-	-	-	9,837
Contribution to School-Based Budgets								-
Total Expenditures	\$ 1,556,788	\$ -	\$ 45,125	\$ -	\$ 83,509	\$ -	\$ 12,457	\$ 1,697,879

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Preschool Education	SBYS- Other	NJSBAIG	21st Century Community	Perkins Grant	Wrap Around	Family Outreach	Auxiliary Services Compensatory Education	Total
REVENUES									
Intergovernmental									
State	\$ 19,365,582			\$ 561,888	\$ 82,089	\$ 3,463	\$ 300,517	\$ 76,925	\$ 19,746,487
Federal									643,977
Local		\$ -							
Total Revenues	\$ 19,365,582	\$ -	\$ -	\$ 561,888	\$ 82,089	\$ 3,463	\$ 300,517	\$ 76,925	\$ 20,390,464
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 173,821			\$ 127,897	\$ 4,368				306,086
Other Salaries for Instruction	59,872			37,447		\$ 3,463			100,782
Other Salaries									
Purchased Professional- Educational Services				49,748					49,748
Purchased Prof. & Technical Services									
Tuition									
Other Purchased Services	1,998								1,998
General Supplies	76,930			8,138	56,630				141,698
Textbooks									
Other Objects	2,380			12,707	1,523				16,610
Total Instruction	315,001	-	-	235,937	62,521	3,463	-	-	616,922
Support Services									
Salaries of Teachers				41,520					41,520
Salaries of Supervisors of Instruction	134,801								134,801
Salaries of Principals/Assistant Principals/Directors	121,924								121,924
Salaries of Other Professional Staff	782,968			72,614			94,490		950,072
Salaries of Secretarial and Clerical Asst.	211,066			55,907					266,973
Other Salaries for Instruction									
Other Salaries	115,942			32,671					148,613
Salaries of Community	79,776								79,776
Salaries of Master Teachers	483,640								483,640
Personal Services - Employee Benefits	688,600			71,592	334		17,255		777,781
Purchased Professional/Educational Services	16,602,171			25,000			\$ 76,925		16,704,096
Other Purchased Professional/Educational Services	15,745								15,745
Purchased Professional and Technical Services									
Other Purchased Professional Services	17,561								17,561
Contracted Services-Transportation									
Rentals	21,981								21,981
Travel	6,337			403	8,253				14,993
Other Purchased Services				14,718	4,486		179,764		198,968
Supplies and Materials	264,234			11,017			9,008		284,259
Other Objects	2,866			509					3,375
Total Support Services	19,549,612	-	-	325,951	13,073	-	300,517	76,925	20,266,078
Facilities Acq. and Construction									
Instructional Equipment	2,973								2,973
Non-Instructional Equipment					6,495				6,495
Total Facilities Acquisition & Construction	2,973	-	-	-	6,495	-	-	-	9,468
Transfer to Charter Schools									
Total Expenditures	19,867,586	-	-	561,888	82,089	3,463	300,517	76,925	20,892,468
Other Financing Sources (Uses)									
Transfer from General Fund	502,004								502,004
Contribution to School-Based Budgets									
Total Outflows	19,365,582	-	-	561,888	82,089	3,463	300,517	76,925	20,390,464
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, 2012

	Handicapped Services							Total
	Auxiliary Services Transportation	Examination & Classification	Corrective Speech	Supplemental Instruction	Non-Public Nursing	Non-Public Textbook	SBYS- WIA	
REVENUES								
Intergovernmental								
State	\$ 10,526	\$ 18,034	\$ 1,580	\$ 9,821	\$ 21,130	\$ 9,263	\$ 18,151	\$ 88,505
Federal	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 10,526	\$ 18,034	\$ 1,580	\$ 9,821	\$ 21,130	\$ 9,263	\$ 18,151	\$ 88,505
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						\$ 9,263		9,263
Other Objects								-
Total Instruction						9,263		9,263
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							\$ 10,049	10,049
Salaries of Community								-
Salaries of Master Teachers								-
Personal Services-Employee Benefits							769	769
Purchased Professional- Educational Services								-
Other Purchased Professional/Educational Services								-
Purchased Professional/Technical Services		\$ 18,034	\$ 1,580	\$ 9,821	\$ 21,130			50,565
Other Purchased Professional Services								-
Contracted Services - Transportation	\$ 10,526							10,526
Rentals								-
Travel							142	142
Other Purchased Services							3,330	3,330
Supplies and Materials							2,808	2,808
Other Objects							1,053	1,053
Total Support Services	10,526	18,034	1,580	9,821	21,130	-	18,151	79,242
Facilities Acq. and Construction								
Instructional Equipment								-
Non-Instructional Equipment								-
Total Facilities Acquisition & Construction								-
Contribution to School-Based Budgets								-
Total Expenditures	\$ 10,526	\$ 18,034	\$ 1,580	\$ 9,821	\$ 21,130	\$ 9,263	\$ 18,151	\$ 88,505

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	SBYS- APPI	SBYS- Family Friendly	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- PLP	Total
REVENUES							
Intergovernmental							
State	\$ 62,458	\$ 85,597	\$ 156,007	\$ 160,113	\$ 157,149	\$ 107,965	\$ 729,289
Federal	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Total Revenues	\$ 62,458	\$ 85,597	\$ 156,007	\$ 160,113	\$ 157,149	\$ 107,965	\$ 729,289
EXPENDITURES							
Instruction							
Salaries of Teachers		\$ 27,549					\$ 27,549
Other Salaries for Instruction		10,117					10,117
Other Salaries						\$ 92,846	92,846
Purchased Professional/Educational Services							-
Purchased Professional & Technical Services							-
Tuition							-
Other Purchased Services							-
General Supplies							-
Textbooks							-
Other Objects	-	300	-	-	-	-	300
Total Instruction	-	37,966	-	-	-	92,846	130,812
Support Services							
Salaries of Teachers							-
Salaries of Supervisors of Instruction							-
Salaries of Principals/Assistant Principals/Directors							-
Salaries of Other Professional Staff	\$ 61,812	35,464		\$ 139,032	\$ 140,249		376,557
Salaries of Secretarial and Clerical Assistants							-
Other Salaries for Instruction							-
Other Salaries			\$ 132,653				132,653
Salaries of Community							-
Salaries of Master Teachers							-
Personal Services-Employee Benefits			10,148	13,221	12,805	7,103	43,277
Purchased Professional- Educational Services		558	94		475	107	1,234
Other Purchased Professional/Educational Services							-
Purchased Professional/Technical Services							-
Other Purchased Professional Services							-
Contracted Services - Transportation							-
Rentals							-
Travel			278				278
Other Purchased Services		4,693	2,200	3,623			10,516
Supplies and Materials	646	5,909	9,624	4,237	2,820	6,409	29,645
Other Objects	-	1,007	1,010	-	800	1,500	4,317
Total Support Services	62,458	47,631	156,007	160,113	157,149	15,119	598,477
Facilities Acq. and Construction							
Instructional Equipment	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-
Total Expenditures	\$ 62,458	\$ 85,597	\$ 156,007	\$ 160,113	\$ 157,149	\$ 107,965	\$ 729,289

**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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 207,970	\$ -	\$ 207,970	\$ 173,821	\$ 34,149
Other Salaries for Instruction	80,986	-	80,986	59,872	21,114
Other Purchased Services	3,375	-	3,375	1,998	1,377
General Supplies	77,440	597	78,037	76,930	1,107
Other Objects	2,400	-	2,400	2,380	20
Total Instruction	<u>372,171</u>	<u>597</u>	<u>372,768</u>	<u>315,001</u>	<u>57,767</u>
Support Services					
Salaries of Supervisors of Instruction	135,287	-	135,287	134,801	486
Salaries of Program Directors	130,999	-	130,999	121,924	9,075
Salaries of Other Professional Staff	839,119	(55,037)	784,082	782,968	1,114
Salaries of Sec. and Clerical Assistants	207,771	4,800	212,571	211,066	1,505
Other Salaries	114,240	52,297	166,537	115,942	50,595
Salaries of Community Parent Involvement Spec	79,776	53,872	133,648	79,776	53,872
Salaries of Master Teachers	490,523	-	490,523	483,640	6,883
Personal Services - Employee Benefits	537,190	152,440	689,630	688,600	1,030
Purchased Prof Ed Services - Contracted Pre-K	16,425,522	373,440	16,798,962	16,602,171	196,791
Other Purchased Professional - Educational Svs	50,000	(5,000)	45,000	15,745	29,255
Other Purchased Professional Services	15,000	5,000	20,000	17,561	2,439
Rentals	22,000	-	22,000	21,981	19
Contracted Services-Trans. (Field Trips)	4,600	-	4,600	-	4,600
Travel	7,500	-	7,500	6,337	1,163
Supplies and Materials	360,719	(50,000)	310,719	264,234	46,485
Other Objects	30,840	-	30,840	2,866	27,974
Total Support Services	<u>19,451,086</u>	<u>531,812</u>	<u>19,982,898</u>	<u>19,549,612</u>	<u>433,286</u>
Facilities Acq. and Construction					
Instructional Equipment	10,000	-	10,000	2,973	7,027
Total Facilities Acq. And Construction	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>2,973</u>	<u>7,027</u>
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	<u>\$ 19,833,257</u>	<u>\$ 532,409</u>	<u>\$ 20,365,666</u>	<u>\$ 19,867,586</u>	<u>\$ 498,080</u>

Calculation of Budget Carryover

Total revised 2011-2012 Preschool Education Aid Allocation	\$ 19,168,606
Add: Actual ECPA/PEA Carryover (June 30, 2011)	1,469,947
Add: Budgeted Transfer from General Fund	502,004
Total Preschool Education Aid Funds Available for 2011-2012 Budget	<u>21,140,557</u>
Less: 2011-2012 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	20,365,666
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2012	<u>774,891</u>
Add: June 30, 2012 Unexpended ECPA	498,080
2011-2012 Actual Carryover - Preschool Education Aid	<u>\$ 1,272,971</u>
2011-12 Preschool Education Aid Carryover Budgeted for Preschool Programs 2012-13	<u>\$ 625,488</u>

**CITY OF PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION AID SCHEDULE OF EXPENDITURES
PRESCHOOL - FULL DAY 3 & 4 YEAR OLD
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

EXPENDITURES	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instruction					
Salaries of Teachers	\$ 207,970		\$ 207,970	\$ 173,821	\$ 34,149
Other Salaries for Instruction	80,986		80,986	59,872	21,114
Other Purchased Services	3,375		3,375	1,998	1,377
General Supplies	77,440	\$ 597	78,037	76,930	1,107
Other Objects	2,400	-	2,400	2,380	20
Total Instruction	<u>372,171</u>	<u>597</u>	<u>372,768</u>	<u>315,001</u>	<u>57,767</u>
Support Services					
Salaries of Supervisors of Instruction	135,287	-	135,287	134,801	486
Salaries of Program Directors	130,999	-	130,999	121,924	9,075
Salaries of Other Professional Staff	839,119	(55,037)	784,082	782,968	1,114
Salaries of Sec, and Clerical Assistants	207,771	4,800	212,571	211,066	1,505
Other Salaries	114,240	52,297	166,537	115,942	50,595
Salaries of Community Parent Involvement Spec	79,776	53,872	133,648	79,776	53,872
Salaries of Master Teachers	490,523	-	490,523	483,640	6,883
Personal Services - Employee Benefits	537,190	152,440	689,630	688,600	1,030
Purchased Prof Ed Services - Contracted Pre-K	16,425,522	373,440	16,798,962	16,602,171	196,791
Other Purchased Professional - Educational Svs	50,000	(5,000)	45,000	15,745	29,255
Other Purchased Professional Services	15,000	5,000	20,000	17,561	2,439
Rentals	22,000	-	22,000	21,981	19
Contracted Services-Trans. (Field Trips)	4,600	-	4,600		4,600
Travel	7,500	-	7,500	6,337	1,163
Supplies and Materials	360,719	(50,000)	310,719	264,234	46,485
Other Objects	30,840	-	30,840	2,866	27,974
Total Support Services	<u>19,451,086</u>	<u>531,812</u>	<u>19,982,898</u>	<u>19,549,612</u>	<u>433,286</u>
Facilities Acq. and Construction					
Instructional Equipment	10,000	-	10,000	2,973	7,027
Total Facilities Acq. And Construction	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>2,973</u>	<u>7,027</u>
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	<u>\$ 19,833,257</u>	<u>\$ 532,409</u>	<u>\$ 20,365,666</u>	<u>\$ 19,867,586</u>	<u>\$ 498,080</u>

CAPITAL PROJECTS FUND

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

178

<u>Year</u>	<u>Project</u>	<u>Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2012</u>
			<u>Prior Year</u>	<u>Current Year</u>	
2010	Roof Replacement at Plainfield High School	\$ 374,000	\$ 343,883		\$ 30,117
2010	Window and Door Replacement at Stillman Elementary School	<u>398,000</u>	<u>398,000</u>	-	-
		<u>\$ 772,000</u>	<u>\$ 741,883</u>	<u>\$ -</u>	<u>\$ 30,117</u>
					Fund Balance, June 30, 2012 - Budgetary Basis
					\$ 30,117
					Deferred Revenue
					<u>(30,117)</u>
					Fund Balance (GAAP Basis), June 30, 2012
					<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, 2012**

Revenues	
State Sources - On-Behalf SDA Contributions	\$ 4,071
Total Revenues	<u>4,071</u>
Expenditures	
On -Behalf SDA Construction Services	<u>4,071</u>
Total Expenditures	<u>4,071</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>-</u>
Fund Balance, Beginning of Year	<u>30,117</u>
Fund Balance - End of Year	<u>\$ 30,117</u>
<u>Reconciliation to GAAP Basis</u>	
Fund Balance - Budgetary Basis	\$ 30,117
Less: Deferred Revenue	<u>30,117</u>
Fund Balance - GAAP Basis	<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS -
BUDGETARY BASIS
ROOF REPLACEMENT AT PLAINFIELD HIGH SCHOOL**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 374,000	-	\$ 374,000	\$ 374,000
Total Revenues	<u>374,000</u>	<u>-</u>	<u>374,000</u>	<u>374,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	26,883		26,883	24,000
Construction Services	<u>317,000</u>	<u>\$ -</u>	<u>317,000</u>	<u>350,000</u>
Total Expenditures	<u>343,883</u>	<u>-</u>	<u>343,883</u>	<u>374,000</u>
Excess of Revenue Over Expenditures	<u>\$ 30,117</u>	<u>\$ -</u>	<u>\$ 30,117</u>	<u>\$ -</u>

Additional Project Information:

Project Number	4160-050-08-1400
Grant Date	8/25/2009
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 374,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 374,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	12/31/10
Revised Target Completion Date	12/31/10

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS -
BUDGETARY BASIS
WINDOW AND DOOR REPLACEMENT AT STILLMAN ELEMENTARY SCHOOL**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 398,000	-	\$ 398,000	\$ 398,000
 Total Revenues	<u>398,000</u>	<u>-</u>	<u>398,000</u>	<u>398,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	20,000		20,000	20,000
Construction Services	<u>378,000</u>	\$ -	<u>378,000</u>	<u>378,000</u>
 Total Expenditures	<u>398,000</u>	<u>-</u>	<u>398,000</u>	<u>398,000</u>
 Excess of Revenue Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

Project Number	4160-170-08-1400
Grant Date	8/25/2009
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 398,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 398,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	12/31/10
Revised Target Completion Date	12/31/10

PROPRIETARY FUNDS

**CITY OF PLAINFIELD BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2012**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

**COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET ASSETS
AS OF JUNE 30, 2012**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 96,393	\$ 854,743	\$ 951,136
Total Assets	<u>\$ 96,393</u>	<u>\$ 854,743</u>	<u>\$ 951,136</u>
LIABILITIES			
Payroll Deductions and Withholdings		\$ 803,882	\$ 803,882
Due to Other Funds		50,861	50,861
Due to Student Groups	\$ 96,393	-	96,393
Total Liabilities	<u>\$ 96,393</u>	<u>\$ 854,743</u>	<u>\$ 951,136</u>

**FIDUCIARY NET ASSETS
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 STUDENT ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>School</u>	<u>Balance</u> <u>July 1, 2011</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2012</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 5,229	\$ 28,186	\$ 28,827	\$ 4,588
Barack Obama Academy for Academic and Civic Development		135	87	48
Cedarbrook	6,788	32,127	22,871	16,044
Clinton School	2,218	15,173	13,115	4,276
Cook School	357	26,092	21,752	4,697
Emerson School	922	4,752	5,366	308
Evergreen School	15,082	19,526	22,377	12,231
Hubbard School	4,626	15,228	14,012	5,842
Jefferson School	1,534	13,768	13,228	2,074
Maxson School	924	2,080	2,134	870
Stillman School	9,219	17,630	18,098	8,751
Washington School	5,460	1,224	4,398	2,286
Woodland School	4,324	5,761	6,249	3,836
HIGH SCHOOL				
High School Account	51,081	201,538	239,918	12,701
Plainfield Academy for Arts and Advanced Studies	7,012	20,151	18,771	8,392
Athletic Account	8,966	89,658	89,175	9,449
	<u>\$ 123,742</u>	<u>\$ 493,029</u>	<u>\$ 520,378</u>	<u>\$ 96,393</u>

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 PAYROLL AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Balance, July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2012</u>
ASSETS				
Cash	\$ 680,513	\$ 78,096,020	\$ 77,921,790	\$ 854,743
Total Assets	<u>\$ 680,513</u>	<u>\$ 78,096,020</u>	<u>\$ 77,921,790</u>	<u>\$ 854,743</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 679,951	\$ 33,652,973	\$ 33,529,042	\$ 803,882
Accrued Salaries and Wages		44,189,052	44,189,052	-
Due to Other Funds	<u>562</u>	<u>253,995</u>	<u>203,696</u>	<u>50,861</u>
Total Liabilities	<u>\$ 680,513</u>	<u>\$ 78,096,020</u>	<u>\$ 77,921,790</u>	<u>\$ 854,743</u>

LONG-TERM DEBT

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

<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, 2011</u>	<u>Retired</u>	<u>Balance, June 30, 2012</u>
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2012	\$ 1,130,000	2.500 %	\$ 26,630,000	\$ 1,100,000	\$ 25,530,000
			8/1/2013	1,155,000	3.000 %			
			8/1/2014	1,345,000	4.000 %			
			8/1/2015	1,390,000	2.900 %			
			8/1/2016	1,445,000	4.436 %			
			8/1/2017	1,515,000	5.000 %			
			8/1/2018	1,595,000	5.000 %			
			8/1/2019	1,675,000	5.000 %			
			8/1/2020	1,760,000	5.000 %			
			8/1/2021	1,850,000	5.000 %			
			8/1/2022	1,945,000	5.000 %			
			8/1/2023	2,035,000	4.250 %			
			8/1/2024	2,125,000	4.375 %			
			8/1/2025	2,225,000	5.000 %			
8/1/2026	2,340,000	5.000 %						
						-	-	-
						<u>\$ 26,630,000</u>	<u>\$ 1,100,000</u>	<u>\$ 25,530,000</u>

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 1,017,324		\$ 1,017,324	\$ 1,017,324	
State Sources					
Debt Service Aid Type II	<u>1,155,172</u>	<u>-</u>	<u>1,155,172</u>	<u>1,155,172</u>	<u>-</u>
Total Revenues	<u>2,172,496</u>	<u>-</u>	<u>2,172,496</u>	<u>2,172,496</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Interest	1,168,431	-	1,168,431	1,168,431	
Redemption of Principal	<u>1,198,057</u>	<u>-</u>	<u>1,198,057</u>	<u>1,198,056</u>	<u>\$ 1</u>
Total Expenditures	<u>2,366,488</u>	<u>-</u>	<u>2,366,488</u>	<u>2,366,487</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(193,992)</u>	<u>-</u>	<u>(193,992)</u>	<u>(193,991)</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>193,992</u>	<u>-</u>	<u>193,992</u>	<u>193,992</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Available for Future Debt Service Expenditures				<u>\$ 1</u>	
Total Fund Balance - Restricted Debt Service				<u>\$ 1</u>	

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF INTERGOVERNMENTAL LOANS PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

<u>Intergovernmental Loan</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2011</u>	<u>Retirement</u>	<u>Balance June 30, 2012</u>
New Jersey Economic Development	1.50%	\$ 382,500	\$ 60,394	\$ 20,132	\$ 40,262
New Jersey Economic Development	5.288%	1,147,500	<u>244,319</u>	<u>77,924</u>	<u>166,395</u>
			<u>\$ 304,713</u>	<u>\$ 98,056</u>	<u>\$ 206,657</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 ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ending June 30,							
	2005	2006	2007 (Restated)	2008	2009	2010	2011	2012
Governmental Activities								
Invested in Capital Assets, Net of Related Debt	\$ 23,513,587	\$ 32,525,721	\$ 47,152,286	\$ 47,609,953	\$ 49,192,453	\$ 50,723,940	\$ 49,472,499	\$ 50,665,369
Restricted	1,380,602		330,250	293,859	27,089	221,081	193,992	9,000,001
Unrestricted	<u>(2,610,702)</u>	<u>(3,978,623)</u>	<u>(2,942,353)</u>	<u>(5,635,208)</u>	<u>(12,074,972)</u>	<u>(13,162,379)</u>	<u>(11,653,595)</u>	<u>(9,074,824)</u>
Total Governmental Activities Net Assets	\$ 22,283,487	\$ 28,547,098	\$ 44,540,183	\$ 42,268,604	\$ 37,144,570	\$ 37,782,642	\$ 38,012,896	\$ 50,590,546
Business-Type Activities								
Invested in Capital Assets, Net of Related Debt		\$ 18,808	\$ 26,578	\$ 19,742	\$ 12,906	\$ 13,383	\$ 274,346	\$ 386,718
Unrestricted	83,070	<u>123,410</u>	<u>21,517</u>	<u>46,892</u>	<u>118,305</u>	<u>339,128</u>	<u>429,397</u>	<u>369,759</u>
Total Business-Type Activities Net Assets	\$ 83,070	\$ 142,218	\$ 48,095	\$ 66,634	\$ 131,211	\$ 352,511	\$ 703,743	\$ 756,477
District-Wide								
Invested in Capital Assets, Net of Related Debt	\$ 23,513,587	\$ 32,544,529	\$ 47,178,864	\$ 47,629,695	\$ 49,205,359	\$ 50,737,323	\$ 49,746,845	\$ 51,052,087
Restricted	1,380,602		330,250	293,859	27,089	221,081	193,992	9,000,001
Unrestricted	<u>(2,527,632)</u>	<u>(3,855,213)</u>	<u>(2,920,836)</u>	<u>(5,588,316)</u>	<u>(11,956,667)</u>	<u>(12,823,251)</u>	<u>(11,224,198)</u>	<u>(8,705,065)</u>
Total District Net Assets	\$ 22,366,557	\$ 28,689,316	\$ 44,588,278	\$ 42,335,238	\$ 37,275,781	\$ 38,135,153	\$ 38,716,639	\$ 51,347,023

Note:

GASB requires that ten years of statistical data be presented. However, since the District implemented GASB No. 44 in fiscal year 2006 only eight years of information is available; however, each year thereafter, an additional year's data will be included until ten years of data is present.

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

	Fiscal Year Ending June 30,						
	2006	2007 (Restated)	2008	2009	2010	2011	2012
Expenses							
Governmental Activities							
Instruction							
Regular	\$ 62,485,357	\$ 66,098,659	\$ 68,907,005	\$ 68,227,442	\$ 56,137,039	\$ 54,812,445	\$ 61,525,658
Special Education	12,634,129	14,049,631	16,842,664	16,909,457	17,768,651	18,635,670	19,789,429
Other Instruction	8,416,023	8,893,939	8,181,107	9,494,039	8,535,819	9,981,302	11,197,692
School Sponsored Activities And Athletics	940,250	1,073,177	1,023,134	1,135,225	1,090,653	1,070,958	1,236,007
Support Services:							
Student & Instruction Related Services	25,375,908	25,636,931	24,242,538	21,640,890	35,447,571	34,236,534	36,805,603
School Administration Services	5,656,705	5,031,948	6,289,233	5,351,804	6,186,896	5,767,543	5,912,138
General Administration Services	2,206,508	2,622,298	2,180,270	2,384,396	2,013,624	2,645,905	2,306,648
Business/Central	5,420,475	4,723,115	5,405,030	5,116,515	5,187,964	4,801,026	4,822,803
Plant Operations And Maintenance	14,954,234	14,293,167	15,892,478	17,328,288	17,715,587	18,053,620	18,490,594
Pupil Transportation	4,443,232	4,635,061	4,929,689	4,357,370	4,497,966	4,887,235	5,168,120
Interest On Long-Term Debt	1,602,176	1,553,017	1,490,961	1,119,553	1,092,465	1,115,356	1,182,567
Total Governmental Activities Expenses	<u>144,134,997</u>	<u>148,610,943</u>	<u>155,384,109</u>	<u>153,064,979</u>	<u>155,674,235</u>	<u>156,007,594</u>	<u>168,437,259</u>
Business-Type Activities							
Food Service	3,498,098	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862	3,999,694
Total Business-Type Activities Expense	<u>3,498,098</u>	<u>3,375,395</u>	<u>3,044,586</u>	<u>3,173,630</u>	<u>3,257,255</u>	<u>3,568,862</u>	<u>3,999,694</u>
Total District Expenses	<u>\$ 147,633,095</u>	<u>\$ 151,986,338</u>	<u>\$ 158,428,695</u>	<u>\$ 156,238,609</u>	<u>\$ 158,931,490</u>	<u>\$ 159,576,456</u>	<u>\$ 172,436,953</u>
Program Revenues							
Governmental Activities:							
Charges For Services	\$ 155,497	\$ 239,006	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,530
Operating Grants And Contributions	39,642,165	44,018,066	44,703,138	39,355,786	53,775,546	42,205,944	44,872,173
Capital Grants And Contributions	7,884,620	13,769,823	540,962	1,560,605	1,330,858	979,257	4,071
Total Governmental Activities Program Revenues	<u>47,682,282</u>	<u>58,026,895</u>	<u>45,309,146</u>	<u>41,066,308</u>	<u>55,410,847</u>	<u>43,602,026</u>	<u>45,125,774</u>

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

	Fiscal Year Ending June 30,						
	2006	2007 (Restated)	2008	2009	2010	2011	2012
Business-Type Activities:							
Charges For Services:							
Food Service	\$ 1,173,686	\$ 871,758	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658
Operating Grants And Contributions	2,378,152	2,388,946	2,275,589	2,390,765	2,708,120	2,855,504	3,148,049
Capital Grants And Contributions	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	<u>3,551,838</u>	<u>3,260,704</u>	<u>3,054,976</u>	<u>3,235,929</u>	<u>3,477,754</u>	<u>3,620,453</u>	<u>4,051,707</u>
Total District Program Revenues	<u>\$ 51,234,120</u>	<u>\$ 61,287,599</u>	<u>\$ 48,364,122</u>	<u>\$ 44,302,237</u>	<u>\$ 58,888,601</u>	<u>\$ 47,222,479</u>	<u>\$ 49,177,481</u>
Net (Expense)/Revenue							
Governmental Activities	\$ (96,452,715)	\$ (90,584,048)	\$ (110,074,963)	\$ (111,998,671)	\$ (100,263,388)	\$ (112,405,568)	\$ (123,311,485)
Business-Type Activities	53,740	(114,691)	10,390	62,299	220,499	51,591	52,013
Total District-Wide Net Expense	<u>\$ (96,398,975)</u>	<u>\$ (90,698,739)</u>	<u>\$ (110,064,573)</u>	<u>\$ (111,936,372)</u>	<u>\$ (100,042,889)</u>	<u>\$ (112,353,977)</u>	<u>\$ (123,259,472)</u>
General Revenues and Other Changes in Net Assets							
Governmental Activities:							
Property Taxes Levied For General Purposes, Net	\$ 17,683,906	\$ 17,683,906	\$ 17,683,906	\$ 18,391,262	\$ 19,862,563	\$ 21,848,819	\$ 22,285,795
Taxes Levied For Debt Service	136,551	1,053,201	989,874	687,929	1,086,219	1,285,300	1,017,324
Federal/State Aid Not Restricted	82,558,194	82,736,330	86,090,846	85,682,282	77,229,902	89,768,994	110,277,481
Federal/State Aid Restricted-Debt Service	1,359,557	1,387,634	1,412,032	1,439,668	1,478,757	1,057,023	1,155,172
Investment Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004
Miscellaneous Income	591,559	2,380,186	1,145,572	628,001	1,218,088	959,502	1,131,850
Loss on Disposal of Assets	-	(86,436)	(8,475)	(81,002)	(6,971)	-	(5,491)
Total Governmental Activities	<u>102,716,326</u>	<u>106,124,540</u>	<u>107,803,384</u>	<u>106,874,637</u>	<u>100,901,460</u>	<u>114,948,482</u>	<u>135,889,135</u>
Business-Type Activities:							
Investment Earnings	5,408	20,568	8,149	2,278	801	965	721
Total Business-Type Activities	<u>5,408</u>	<u>20,568</u>	<u>8,149</u>	<u>2,278</u>	<u>801</u>	<u>965</u>	<u>721</u>
Total District-Wide	<u>\$ 102,721,734</u>	<u>\$ 106,145,108</u>	<u>\$ 107,811,533</u>	<u>\$ 106,876,915</u>	<u>\$ 100,902,261</u>	<u>\$ 114,949,447</u>	<u>\$ 135,889,856</u>
Change in Net Assets							
Governmental Activities	\$ 6,263,611	\$ 15,540,492	\$ (2,271,579)	\$ (5,124,034)	\$ 638,072	\$ 2,542,914	\$ 12,577,650
Business-Type Activities	59,148	(94,123)	18,539	64,577	221,300	52,556	52,734
Total District	<u>\$ 6,322,759</u>	<u>\$ 15,446,369</u>	<u>\$ (2,253,040)</u>	<u>\$ (5,059,457)</u>	<u>\$ 859,372</u>	<u>\$ 2,595,470</u>	<u>\$ 12,630,384</u>

Note:

GASB requires that ten years of statistical data be presented. However, since the District implemented GASB No. 44 in fiscal year 2006 only seven years of information is available; however, each year thereafter, an additional year's data will be included until ten years of data is present.

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

	Fiscal Year Ending June 30,							
	2005	2006	2007	2008	2009	2010	2011	2012
General Fund								
Reserved	\$ 3,860,385	\$ 815,757	\$ 2,978,747	\$ 2,978,747	\$ 924,983	\$ 366,983		
Unreserved	(355,426)	2,791,873	3,012,057	(1,474,409)	(4,452,846)	(5,350,026)		
Restricted							\$ 1,448,998	\$ 11,494,532
Committed							259,000	4,569,124
Assigned							1,300,000	1,754,092
Unassigned	-	-	-	-	-	-	(6,952,077)	(9,278,716)
Total General Fund	<u>\$ 3,504,959</u>	<u>\$ 3,607,630</u>	<u>\$ 5,990,804</u>	<u>\$ 1,504,338</u>	<u>\$ (3,527,863)</u>	<u>\$ (4,983,043)</u>	<u>(3,944,079)</u>	<u>\$ 8,539,032</u>
All Other Governmental Funds								
Reserved	\$ 1,380,602	\$ 27,781				\$ 695,000		
Unreserved	(758,051)	(928,835)	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	(2,162,873)		
Restricted	-	-	-	-	-	-	\$ (1,580,032)	\$ (1,916,861)
Total All Other Governmental Funds	<u>\$ 622,551</u>	<u>\$ (901,054)</u>	<u>\$ (1,104,050)</u>	<u>\$ (178,020)</u>	<u>\$ (1,549,925)</u>	<u>\$ (1,467,873)</u>	<u>\$ (1,580,032)</u>	<u>\$ (1,916,861)</u>

Note:

GASB requires that ten years of statistical data be presented. However, since the District implemented GASB No. 44 in fiscal year 2006 only eight years of information is available; however, each year thereafter, an additional year's data will be included until ten years of data is present.

Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

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

	Fiscal Year Ending June 30,						
	2006	2007	2008	2009	2010	2011	2012
Revenues							
Tax Levy	\$ 17,820,457	\$ 18,737,107	\$ 18,673,780	\$ 19,079,191	\$ 20,948,782	\$ 23,134,119	\$ 23,303,119
Tuition Charges	155,497	239,006	65,046	149,917	304,443	416,825	249,530
Interest Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004
Miscellaneous	594,658	2,405,207	1,171,211	805,022	1,297,105	1,066,810	1,227,816
State Sources	123,719,622	135,033,926	125,750,945	120,853,944	114,189,953	123,333,312	146,422,476
Federal Sources	7,721,815	6,852,906	6,970,394	7,007,376	19,546,093	10,570,598	9,790,455
Total Revenue	<u>150,398,608</u>	<u>164,237,871</u>	<u>153,121,005</u>	<u>148,021,947</u>	<u>156,319,278</u>	<u>158,550,508</u>	<u>181,020,400</u>
Expenditures							
Instruction							
Regular Instruction	61,273,350	65,509,657	68,562,171	67,642,286	55,289,135	53,410,463	60,304,818
Special Education Instruction	12,408,953	13,925,800	16,778,795	16,784,914	17,591,856	18,692,453	19,473,998
Other Instruction	8,368,668	8,906,369	8,131,257	9,395,961	8,390,416	10,025,967	10,916,751
School Sponsored Activities and Athletics	932,490	1,063,919	1,017,473	1,123,518	1,073,478	1,076,072	1,208,760
Support Services:							
Student and Inst. Related Services	25,076,539	25,106,724	24,116,375	21,187,945	35,138,294	34,270,612	36,416,454
General Administration Services	5,588,260	2,613,141	2,173,028	2,333,588	1,963,572	2,540,304	2,268,903
School Administration Services	2,160,192	4,979,294	6,246,149	5,257,979	6,066,703	5,800,260	5,743,655
Business/Central Services	5,379,119	4,693,065	5,371,770	4,968,651	5,093,187	4,824,909	4,707,335
Plant Operations And Maintenance	14,855,363	14,198,244	15,818,637	16,983,101	17,485,103	17,933,345	18,159,086
Pupil Transportation	4,431,169	4,620,106	4,918,392	4,308,720	4,459,018	4,709,696	5,092,858
Capital Outlay	8,881,479	13,976,008	1,088,607	1,981,543	2,770,660	1,970,140	2,118,269
Debt Service:							
Principal	840,988	893,525	941,161	988,953	1,381,790	1,174,844	1,227,535
Interest and Other Charges	1,622,972	1,571,841	1,517,626	1,468,894	989,194	1,194,568	1,235,765
Payment to Refunded Bond Escrow Agent				680,932			
Costs of Issuance on Refunding Bonds	-	-	-	275,971	-	-	-
Total Expenditures	<u>151,819,542</u>	<u>162,057,693</u>	<u>156,681,441</u>	<u>155,382,956</u>	<u>157,692,406</u>	<u>157,623,633</u>	<u>168,874,187</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	<u>(1,420,934)</u>	<u>2,180,178</u>	<u>(3,560,436)</u>	<u>(7,361,009)</u>	<u>(1,373,128)</u>	<u>926,875</u>	<u>12,146,213</u>
Other Financing Sources (Uses)							
Transfers In	6,669,499	6,241,727	5,624,780	2,712,647	3,226,554	2,005,186	2,323,835
Refunding Bond Proceeds				27,940,000			
Premium on Issuance of Refunding Bonds				1,371,903			
Payment to Refunded Bond Escrow Agent				(28,355,000)			
Transfers Out	<u>(6,669,499)</u>	<u>(6,241,727)</u>	<u>(5,624,780)</u>	<u>(2,712,647)</u>	<u>(3,226,554)</u>	<u>(2,005,186)</u>	<u>(2,323,835)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>956,903</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,420,934)</u>	<u>\$ 2,180,178</u>	<u>\$ (3,560,436)</u>	<u>\$ (6,404,106)</u>	<u>\$ (1,373,128)</u>	<u>\$ 926,875</u>	<u>\$ 12,146,213</u>
Debt Service as a Percentage of							
Noncapital Expenditures	1.72%	1.66%	1.58%	1.60%	1.53%	1.52%	1.48%

* Noncapital expenditures are total expenditures less capital outlay.

Note:
GASB requires that ten years of statistical data be presented. However, since the District implemented GASB No. 44 in fiscal year 2006 only seven years of information is available; however, each year thereafter, an additional year's data will be included until ten years of data is present.

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

Fiscal Year Ended June 30,	<u>Rental Income</u>	<u>Refunds</u>	<u>Tuition</u>	<u>Other</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 86,884	\$ 24,058	\$ 188,135	\$ 472,785		\$ 771,862
2004	150,898	376	153,843	273,518		578,635
2005	53,925	3,113	187,007	85,567	\$ 168,488	498,100
2006			155,497	591,559	329,880	1,076,936
2007			239,006	2,380,186	922,137	3,541,329
2008			65,046	1,145,572	469,139	1,679,757
2009	65,154	1,568	149,917	497,799	126,497	840,935
2010	68,374	13,894	304,443	1,135,820	32,902	1,555,433
2011			416,825	959,502	28,844	1,405,171
2012			249,530	1,131,850	27,004	1,408,384

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.	Ofarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2003	\$ 8,575,500	\$ 1,021,365,900		\$ 5,300	\$ 148,756,900	\$ 32,601,900	\$ 67,025,100	\$ 1,278,330,600	\$ 10,633,280	\$ 1,288,963,880	\$ 1,744,672,279	\$ 1.39
2004	8,857,900	1,021,474,000		5,300	147,382,500	32,169,700	65,900,100	1,275,789,500	9,376,452	1,285,165,952	1,930,548,223	1.39
2005	8,658,200	1,025,288,700		5,300	147,637,700	27,520,400	65,776,400	1,274,886,700	7,665,545	1,282,552,245	2,258,834,101	1.39
2006	8,322,600	1,026,254,021			143,610,000	27,245,400	64,983,600	1,270,415,621	6,320,749	1,276,736,370	2,860,501,826	1.43
2007	7,787,900	1,029,309,321			140,800,100	25,268,200	64,528,000	1,267,693,521	5,023,780	1,272,717,301	3,206,286,443	1.48
2008	8,043,450	1,032,202,621			137,000,400	24,600,300	63,014,900	1,264,861,671	4,667,138	1,269,528,809	3,480,068,007	1.46
2009	7,576,200	1,033,160,421			134,539,800	23,884,800	58,477,100	1,257,638,321	4,681,597	1,262,319,918	3,608,690,446	1.60
2010	7,127,800	1,032,811,221			133,726,500	22,390,300	58,267,900	1,254,323,721	4,997,909	1,259,321,630	3,408,177,618	1.74
2011	6,768,200	1,033,056,821			131,439,000	21,697,300	55,598,100	1,248,559,421	6,209,159	1,254,768,580	3,040,389,096	1.85
2012	6,646,400	1,026,878,921			129,918,500	21,336,000	55,285,300	1,240,065,121	6,858,143	1,246,923,264	2,769,709,604	1.88

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

Calendar Year	Overlapping Rates			
	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
2003	\$ 1.39	\$ 2.44	\$ 0.59	\$ 4.42
2004	1.39	3.04	0.64	5.07
2005	1.39	3.07	0.70	5.16
2006	1.43	3.19	0.79	5.41
2007	1.48	3.31	0.88	5.67
2008	1.46	3.57	0.95	5.98
2009	1.60	3.59	1.02	6.21
2010	1.74	3.97	1.05	6.75
2011	1.85	4.11	1.03	6.99
2012	1.88	4.10	1.02	7.00

Source: County Abstract of Ratables

**PLAINFIELD BOARD OF EDUCATION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR
(Unaudited)**

Taxpayer	2012	
	Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 9,378,343	0.752%
Norwood Estates LLC	4,178,800	0.335%
Formation Properties	3,865,300	0.310%
Channel Park Avenue, LLC	2,630,000	0.211%
Michael Manor, LLC	2,400,000	0.192%
New Meadow Assoc. LLC	2,122,300	0.170%
Plainfield South Ave Center	1,955,000	0.157%
Hampshire Park Associates LLC	1,944,500	0.156%
South Second Street Plainfield Realty	1,886,700	0.151%
Prime Realty Associates, LLC	1,700,000	0.136%
	\$ 32,060,943	2.571%

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	
2002	\$ 17,822,270	\$ 17,822,270	100.00%	
2003	18,016,257	18,016,257	100.00%	
2004	18,016,257	18,016,257	100.00%	
2005	17,850,082	17,850,082	100.00%	
2006	17,820,457	17,820,457	100.00%	
2007	18,737,107	18,675,556	99.67%	\$ 61,551
2008	18,673,780	18,673,780	100.00%	
2009	19,079,191	18,614,294	97.56%	464,897
2010	20,948,782	20,948,782	100.00%	
2011	23,134,119	23,134,119	100.00%	
2012	23,303,119	23,303,119	100.00%	

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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population	Per Capita
	General Obligation Bonds	Intergovernmental Loans	Bond Anticipation Notes (BANs)			
2005	\$ 32,740,000	\$ 830,974		\$ 33,570,974	47,255 (A)	\$ 710
2006	31,980,000	749,986		32,729,986	46,816 (A)	699
2007	31,170,000	666,461		31,836,461	46,420 (A)	686
2008	30,315,000	580,300		30,895,300	46,088 (A)	670
2009	29,000,000	491,347		29,491,347	46,046 (A)	640
2010	27,710,000	399,557		28,109,557	46,318 (A)	607
2011	26,630,000	304,713		26,934,713	49,898 (A)	540
2012	25,530,000	206,657		25,736,657	50,085 (A)	514

Source: District records

(A) Estimated

Note:

GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2006 only eight years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

**PLAINFIELD BOARD OF EDUCATION
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST EIGHT 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		
2005	\$ 32,740,000		\$ 32,740,000	2.55%	\$ 693
2006	31,980,000		31,980,000	2.50%	683
2007	31,170,000		31,170,000	2.45%	671
2008	30,315,000		30,315,000	2.39%	658
2009	29,000,000		29,000,000	2.30%	630
2010	27,710,000		27,710,000	2.20%	598
2011	26,630,000		26,630,000	2.12%	534
2012	25,530,000		25,530,000	2.05%	510

Source: District records

Notes:

- a See Exhibit J-6 for property tax data.
- b See Exhibit J-14 for population data.

Note:

GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2006 only eight years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

**PLAINFIELD BOARD OF EDUCATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2011
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 26,630,000	\$ 26,630,000	
City of Plainfield	<u>33,827,242</u>	<u>-</u>	<u>\$ 33,827,242</u>
	<u>\$ 60,457,242</u>	<u>\$ 26,630,000</u>	33,827,242
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>24,130,509</u>
Total Direct and Overlapping Debt			<u>\$ 57,957,751</u>

Source:

(1) City of Plainfield's December 31, 2011 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2011 equalized value by the total 2011 equalized value for Union County.

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

Legal Debt Margin Calculation for Calendar Year 2011

Equalized Valuation Basis	
2011	\$ 2,773,343,894
2010	3,039,311,173
2009	<u>3,411,365,145</u>
	<u>\$ 9,224,020,212</u>
Average Equalized Valuation Of Taxable Property	\$ 3,074,673,404
Debt Limit (4% of Average Equalization Value)	122,986,936
Total Net Debt Applicable to Limit	<u>25,736,657</u>
Legal Debt Margin	<u>\$ 97,250,279</u>

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Fiscal Year 2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Calendar Year 2012</u>
Debt Limit	\$ 78,737,734	\$ 91,327,913	\$ 108,039,626	\$ 124,255,666	\$ 136,862,035	\$ 140,031,453	\$ 134,221,774	\$ 122,986,936
Total Net Debt Applicable To Limit	<u>33,570,974</u>	<u>32,729,986</u>	<u>31,836,461</u>	<u>30,315,000</u>	<u>29,491,347</u>	<u>28,109,557</u>	<u>26,934,713</u>	<u>25,736,657</u>
Legal Debt Margin	<u>\$ 45,166,760</u>	<u>\$ 58,597,927</u>	<u>\$ 76,203,165</u>	<u>\$ 93,940,666</u>	<u>\$ 107,370,688</u>	<u>\$ 111,921,896</u>	<u>\$ 107,287,061</u>	<u>\$ 97,250,279</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	42.64%	35.84%	29.47%	24.40%	21.55%	20.07%	20.07%	20.93%

Source: Annual Debt Statements

Note:
GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2006 only eight years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

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

Year	Population	County Per Capita Personal Income	Unemployment Rate
2003	47,865 (A)	\$ 41,452	N/A
2004	47,650 (A)	42,775	N/A
2005	47,255 (A)	44,243	6.60%
2006	46,816 (A)	48,636	6.40%
2007	46,420 (A)	50,752	6.00%
2008	46,088 (A)	52,307	7.80%
2009	46,046 (A)	48,723	12.10%
2010	46,318 (A)	50,448	12.10%
2011	49,898 (A)	N/A	11.60%
2012	50,085 (A)	N/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 SEVEN FISCAL YEARS
(Unaudited)

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Instruction							
Regular	701.0	656.0	620.0	583.0	570.0	521.0	554.0
Other Instruction	125.0	123.0	104.0	69.5	98.0	99.0	152.7
Adult/Continuing Education Programs	12.0	-					
Support Services:							
Student and Instruction Related Services	196.5	201.0	230.0	195.0	142.0	116.0	134.5
General Administration Services	9.0	9.0	15.0	9.5	7.0	8.0	5.0
School Administrative Services	68.0	67.0	57.0	66.0	43.0	44.0	37.0
Administrative Information Technology	2.0	2.0	23.0	23.0	16.0	15.0	12.0
Plant Operations And Maintenance	104.0	104.0	115.0	115.0	115.0	138.0	129.0
Pupil Transportation	15.0	15.0	23.0	23.0	21.0	21.0	20.0
Other Support Services	23.0	32.0	45.0	43.0	59.0	62.0	47.5
Total	<u>1,255.5</u>	<u>1,209.0</u>	<u>1,232.0</u>	<u>1,127.0</u>	<u>1,071.0</u>	<u>1,024.0</u>	<u>1,091.7</u>

Source: District Personnel Records

Note:

GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2006 only seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

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

Pupil/Teacher Ratio

Fiscal Year	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	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				
2003	9,063	\$ 117,775,724	\$ 12,995	1.43%	808	14.1	14.1	13.1	7,689	7,133	2.2%	92.77%
2004	9,080	118,598,962	13,062	0.51%	817	14.1	14.1	13.1	7,545	7,105	-1.9%	94.17%
2005	9,050	130,739,289	14,478	10.85%	824	10.2	10.9	11.7	7,469	6,949	-1.0%	93.04%
2006	8,735	140,135,833	16,043	10.81%	825	9.8	10.5	11.9	7,121	6,558	-4.7%	92.09%
2007	8,590	145,616,319	19,617	22.28%	718	10:8	10.6	11.6	6,657	6,206	-6.5%	93.23%
2008	8,459	153,134,047	18,103	-7.72%	682	8:94	8:82	11:2	6,463	6,074	-2.9%	93.98%
2009	8,598	149,986,663	17,444	-3.64%	649	10.5	8.83	9.84	6,320	5,902	-2.2%	93.39%
2010	8,773	152,550,762	17,389	-0.32%	605	11:26	8.92	12:25	6,328	5,972	0.13%	94.37%
2011	8,993	153,284,081	17,045	-1.98%	549	12.83	9.02	11.05	6,344	6,019	0.3%	94.88%
2012	9,209	164,292,618	17,840	4.67%	548	13.12	9.50	10.75	6,460	6,073	1.8%	94.01%

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)**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	1,806	1,874	1,924	1,852	1,784	1,842	1,616	1,614	1,374	1,333
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
Enrollment							68	71	68	82
Capacity (students)							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	673	716	685	730	697	587	522	350	353	324
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	935	985	984	1,044	957	745	719	442	337	306
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
Enrollment								82	158	232
Capacity								185	185	185
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	357	376	384	383	365	261	289	334	337	343
Capacity (Students)	369	369	369	369	369	369	369	369	369	369
Cedarbrook										
Square Feet	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980
Enrollment	524	549	524	485	448	364	477	524	575	614
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	293	292	276	312	340	331	338	295	336	351
Capacity (Students)	333	333	333	333	333	333	333	333	333	333
Cook										
Square Feet	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590
Enrollment	287	279	287	262	233	212	250	287	304	280
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	612	600	584	489	411	400	429	469	473	491
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	537	524	500	510	473	420	439	535	569	576
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	413	434	436	401	404	327	287	252	404	429
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	252	259	262	286	260	261	239	274	279	309
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	579	608	602	510	466	481	455	530	564	598
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	293	271	269	292	258	215	203	255	265	237
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

Number of Schools at June 30, 2012

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-XXXX

	<u>Project # (s)</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
School Facilities											
High School		\$ 346,050	\$ 383,270	\$ 380,334	\$ 727,440	\$ 447,680	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947
Hubbard Middle School		123,066	136,303	135,259	225,769	159,209	193,520	214,347	212,324	261,373	300,034
Maxson Middle School		150,176	166,329	165,054	272,927	194,281	236,150	261,565	259,097	318,951	366,138
Barlow Elementary School		57,158	63,528	63,041	48,151	74,203	90,194	99,901	98,958	121,818	139,909
Cedarbrook Elementary School		81,266	90,006	89,317	49,727	105,132	127,789	141,542	140,206	172,595	198,311
Clinton Elementary School		47,175	52,249	51,849	48,303	61,029	74,181	82,165	81,390	100,192	114,879
Cook Elementary School		60,117	66,583	66,073	46,156	77,772	94,533	104,707	103,719	127,679	146,648
Emerson Elementary School		84,246	93,308	92,593	40,995	108,988	132,476	146,734	145,349	178,926	205,371
Evergreen Elementary School		75,982	84,154	83,509	57,297	98,296	119,480	132,339	131,090	161,373	185,155
Jefferson Elementary School		73,311	81,417	80,794	97,512	95,100	115,595	128,036	126,828	156,127	179,379
Stillman Elementary School		51,940	57,527	57,086	55,310	67,194	81,675	90,465	89,612	110,313	126,752
Washington Elementary School		116,898	129,472	128,480	53,144	151,230	183,821	203,604	201,683	248,275	284,952
Woodland Elementary School		47,278	52,363	51,962	42,900	61,163	75,833	83,995	83,203	102,425	117,447
Total School Facilities		\$ 1,314,663	\$ 1,456,509	\$ 1,445,351	\$ 1,765,631	\$ 1,701,277	\$ 2,069,406	\$ 2,292,123	\$ 2,270,495	\$ 2,795,005	\$ 3,208,923

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, 2012
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. School Boards Association Ins. Group		
Property - Blanket Building & Contents	\$ 238,682,013	\$ 5,000
Earthquake/Flood	50,000,000	10,000
Boiler and Machinery	100,000,000	5,000
Comprehensive General Liability	16,000,000	
Comprehensive Automobile Liability	16,000,000	1,000
School Board Legal Liability	16,000,000	15,000
Crime Employee Dishonesty	100,000	1,000

Source: District records

SINGLE AUDIT

LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-1

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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FAIR LAWN, NJ 07410
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2012, which collectively comprise the Plainfield Board of Education's basic financial statements and have issued our report thereon dated November 15, 2012. 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 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.

Internal Control Over Financial Reporting

Management of the Plainfield Board of Education is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Plainfield Board of Education's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Plainfield Board of Education's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2012-1 to be material a weakness.

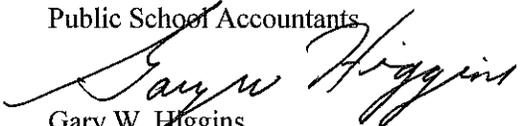
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the of Plainfield Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We also noted certain matters that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Finance, Compliance and Performance" dated November 15, 2012.

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. We did not audit the Plainfield Board of Education's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District, New Jersey State Department of Education, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


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

 Gary W. Higgins
 Public School Accountant
 PSA Number CS00814

Fair Lawn, New Jersey
 November 15, 2012

LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-2

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

Independent Auditor's Report

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

Compliance

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) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2012. 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. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Plainfield Board of Education's management. Our responsibility is to express an opinion on Plainfield Board of Education's compliance based on our audit.

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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and circulars 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 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. Our audit does not provide a legal determination on Plainfield Board of Education's compliance with those requirements.

In our opinion, Plainfield Board of Education complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

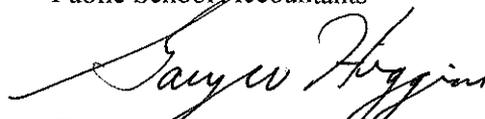
Management of Plainfield Board of Education is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Plainfield Board of Education's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, 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 Board's internal control over compliance.

A deficiency in internal control over compliance 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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


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


 Gary W. Higgins
 Public School Accountant
 PSA Number CS00814

Fair Lawn, New Jersey
 November 15, 2012

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2011	Carryover Amount	Cash Received	Budgetary Expenditures	Prior Year Expenditure Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2012 Deferred Revenue	Due to Grantor
U.S. Department of Agriculture Passed-through State Department of Education													
National School Lunch Program	10.555	N/A	7/1/11-6/30/12	\$ 251,175	\$	\$ 251,175	\$ 247,932				\$ (136,881)	\$ 3,243	
Non-Cash Assistance			7/1/11-6/30/11	2,163,370	3,771	2,026,396	2,163,370						
Non-Cash Assistance			7/1/11-6/30/11	2,163,370	(150,569)	2,026,396	2,163,370						
Cash Assistance			7/1/11-6/30/11	2,163,370	(29,672)	2,133,700	2,163,370						
School Breakfast Program	10.553	N/A	7/1/11-6/30/12	424,466		424,466	424,466				(78,513)		
School Breakfast Program	10.553	N/A	7/1/11-6/30/12	356,116		356,116	356,116				(3,071)		
After-School Snack Program	10.555	N/A	7/1/11-6/30/12	2,423	(2,423)	2,423	2,423				(3,114)		
Other School Snack Program	10.555	N/A	7/1/11-6/30/12	64,191	(8,433)	64,191	64,191						
Fresh Fruits and Vegetable Program	10.582	N/A	7/1/11-6/30/12	78,542		78,542	78,542						
Fresh Fruits and Vegetable Program	10.582	N/A	7/1/11-6/30/12	78,542		78,542	78,542						
Summer Food Service Program For Children	10.559	N/A	7/1/11-6/30/12	132,612		132,612	132,612						
					(187,326)	3,070,221	3,101,231				(221,572)	3,243	
Total U.S. Department of Agriculture													
U.S. Department of Education Massachusetts through State Department of Education													
General Fund	93.778	N/A	7/1/11-6/30/12	228,900		166,598	228,900				(62,302)		
Medicaid Reimbursement	93.778	N/A	7/1/11-6/30/12	278,628	(70,356)	70,356	278,628						
Education Jobs Fund	84.10A	N/A	7/1/11-6/30/12	3,438,338			3,333,894				(3,438,338)	104,444	
					(70,356)	2,26,954	3,562,794				(5,200,640)	104,444	
Total General Fund													
Special Revenue Fund L.A.S.A. Consolidated Grant/NCLB													
Title I, Carryover	84.00A	NCLB416012	9/1/11-8/31/12	2,487,804		40,533	2,182,021	2,660,856			(487,282)		
Title I, Carryover	84.00A	NCLB416011	9/1/10-8/31/11	2,378,136	(2,352,838)	(40,533)	2,393,391						
Title I - ARRA	84.389A	NCLB416010	9/1/08-8/31/11	1,652,096	2								2
Title I, SEA, Carryover	84.00A	NCLB416011	9/1/10-8/31/11	237,248	46,682		31,060	127,645			(49,903)		
Title I, School Improvement Grant	84.377A	NCLB416010	9/1/09-8/31/10	100,000	(96,247)		96,247						
Title II A	84.367A	NCLB416012	9/1/11-8/31/12	479,458		323,785	199,049	327,063				195,771	
Title II A, Carryover	84.367A	NCLB416011	9/1/10-8/31/11	529,254	80,302	(323,785)	310,135	66,852					
Title II D, Carryover	84.318X	NCLB416011	9/1/10-8/31/11	7,626	12,035		9,186	7,922					13,299
Title III	84.365A	NCLB416012	9/1/11-8/31/12	589,551		58,484	273,116	345,613			(14,013)		
Title III, Carryover	84.365A	NCLB416011	9/1/10-8/31/11	388,125	(254,270)	(58,484)	431,165	118,411					
Title III, Immigrant Education, Carryover	84.365A	NCLB416009	9/1/08-8/31/09	118,880	5								5
Title IV, Carryover	84.186A	NCLB416010	9/1/09-8/31/10	19,577	30,708		4,379	1,810					
Title V, Carryover	84.298A	NCLB416008	9/1/07-8/31/08	21,392	5,845								
LD, E.A. Part B	84.391	IDEA416010	9/1/08-8/31/11	1,948,710	649								649
Basic Regular - ARRA	84.027	IDEA416012	9/1/11-8/31/12	1,731,499		(16,622)	1,054,328	1,424,338			(386,632)		
Basic Regular, Carryover	84.027	IDEA416011	9/1/10-8/31/11	1,704,245	(472,873)	16,622	588,701	132,450					
Preschool - ARRA	84.392	IDEA416010	9/1/09-8/31/11	70,038	1,843								1,843
Preschool	84.173	IDEA416012	9/1/11-8/31/12	45,125		71,695		45,125					
Preschool, Carryover	84.173	IDEA416011	9/1/10-8/31/11	48,815	56,962	(71,695)	14,723						26,570

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal/Grantor/Pass-Through Grantor/ Program Title	CEDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2011	Carryover Amount	Cash Received	Budgetary Expenditures	Prior Year Expenditure Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2012 Deferred Revenue	Due to Grantor
U.S. Department of Education passed-through passed-through State Department of Education													
21st Century Community Learning Center	84.287C	N/A	09/01/11-08/31/12	\$ 553,000	\$ (315,409)		\$ 317,855	\$ 409,315		\$ (91,460)		\$ 11,792	
21st Century Community Learning Center	84.287C	N/A	09/01/10-08/31/11	553,000	11,792		467,982	152,573				7,076	
21st Century Community Learning Center	84.287C	N/A	09/01/09-08/31/10	553,000	7,076							7,871	
21st Century Community Learning Center	84.287C	N/A	07/01/06-06/30/08	553,000	7,871							12,047	
21st Century Community Learning Center	84.287C	N/A	07/01/05-06/30/07	553,000	12,047							15,526	
21st Century Community Learning Center	84.287C	N/A	07/01/04-06/30/06	484,479	15,526							7,164	
Smaller Learning Community	84.215L	N/A	7/1/06-6/30/07	129,920	7,164							6,022	
Title VI	84.298A	N/A	07/01/04-06/30/05	6,022	959							959	
Early Literacy	84.027A	N/A	07/01/09-06/30/10	60,000	959							16,657	
Perkins	84.088A	N/A	07/01/11-06/30/12	91,840	16,657	35,831		82,089		(46,238)		97,828	
Perkins	84.088A	N/A	07/01/10-06/30/11	95,734	97,828							(31,953)	
Perkins	84.088A	N/A	07/01/09-06/30/10	108,805	(31,953)							(1,057,311)	
Workforce Investment Act (WIA)				34,684			8,410,172	5,902,642				460,203	
Total U.S. Department of Education - Special Revenue Fund					(3,105,445)								
Total					(3,363,127)		11,717,354	12,566,067				567,990	

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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 basic 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 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 bases of accounting are described in Notes 1(C) to the Board's basic financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "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 basic financial statements.

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$2,713,695 for the general fund and an increase of \$155,654 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 basic financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 3,562,794	\$ 124,581,858	\$ 128,144,652
Special Revenue Fund	6,227,661	20,681,375	26,909,036
Capital Projects Fund		4,071	4,071
Debt Service Fund		1,155,172	1,155,172
Food Service Fund	<u>3,101,231</u>	<u>46,818</u>	<u>3,148,049</u>
Total Financial Assistance	<u>\$ 12,891,686</u>	<u>\$ 146,469,294</u>	<u>\$ 159,360,980</u>

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 STATE LOANS OUTSTANDING

The District's state loans outstanding at June 30, 2012, which are not required to be reported on the schedule of state financial assistance, are as follows:

<u>Loan Program</u>	<u>State Account Number</u>	<u>Total</u>
New Jersey Economic Development	243-93	\$ 40,262
New Jersey Economic Development	243-93	<u>166,395</u>
		<u>\$ 206,657</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, 2012**

NOTE 6 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$3,974,273 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, 2012. The amount reported as TPAF Pension System Contributions in the amount of \$1,468,460 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$2,951,987 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2012. The School Development Authority’s (“SDA”) Educational Facilities Construction and Financing Act on-behalf payments totaling \$4,071 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2012.

NOTE 7 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits 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 basic financial statements and the amount subject to State single audit and major program determination.

NOTE 8 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; 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>Improving Basic Programs Operated by Local Education Agencies</i>	<u>\$1,821,831</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part I – Summary of Auditor’s Results

Financial Statement Section

- A) Type of auditors' report issued: Unqualified
- B) Internal control over financial reporting:
- 1) Material weakness (es) identified? X yes no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? yes X no
- C) Noncompliance material to the basic financial statements noted? yes X no

Federal Awards Section

- D) Dollar threshold used to determine Type A programs: \$ 376,982
- E) Auditee qualified as low-risk auditee? X yes no
- F) Type of auditors' report on compliance for major programs: Unqualified
- 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 OMB Circular A-133 (section.510(a))? yes X no

I) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>NCLB - Title I, Title I SIA</u>
<u>84.367A</u>	<u>NCLB - Title IIA</u>
<u>84.365A</u>	<u>NCLB - Title III</u>
<u>84.027</u>	<u>IDEA - Part B</u>
<u>84.173</u>	<u>IDEA - Preschool</u>
<u>84.287C</u>	<u>21st Century Community Learning Centers</u>
<u>84.410A</u>	<u>Education Jobs Fund</u>
<u>10.555</u>	<u>After School Snack Program</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.553</u>	<u>School Breakfast Program</u>
<u>10.559</u>	<u>Summer Food Service Program for Children</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: \$ 4,362,913
- K) Auditee qualified as low-risk auditee? X yes no
- L) Type of auditors' report on compliance for major programs: Unqualified
- 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 04-04? yes X no
- O) Identification of major programs:

GMIS Number(s)	Name of State Program
<u>12-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>12-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>12-495-034-5120-084</u>	<u>Security Aid</u>
<u>12-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>12-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>12-495-034-5095-002</u>	<u>Reimbursed TPAF Social Security Contributions</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, 2012**

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 2012-1

The audit of Reserve for Encumbrances and Accounts Payable indicated that certain purchase orders which were classified as accounts payable by the District as of June 30, 2012 were determined to be encumbrances.

Criteria or specific requirement

State Department of Education's GAAP Technical Systems Manual.

Condition

Certain encumbrances were not properly classified in the District's records at June 30, 2012.

Questioned Costs

Not Applicable

Context

Accounts payable in the General Fund of \$4,569,124 were reclassified to Reserved for Encumbrances.

Effect

None, the financial statements have been adjusted accordingly.

Cause

Unknown.

Recommendation

Year end closing procedures be reviewed and enhanced to ensure open purchase orders are properly classified as accounts payable or encumbrances at year.

Management Response

Management will enhance its year end closeout procedures to ensure purchase orders are properly classified as of June 30.

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

THERE ARE NONE.

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, 2012**

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. OMB Circular A-133 (section .315(a)(b) and New Jersey OMB's Circular 04-04, as amended.

STATUS OF PRIOR YEAR FINDINGS

There were none.